

Chimacum School District No.049

SUMMARY OF CERTIFIED EXCESS LEVIES FOR 2022 COLLECTION

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
LEVY				
A. Excess levy amount approved by voters for 2022 collection	2,200,000	0	0	0
B. Rollback mandated by school district Board of Directors 1/	0	0	0	0
C. Excess levy amount for 2022 collection after rollback	2,200,000	0	1,325,000	0

1/ Rollbacks of levies need to be certified pursuant to RCW 84.52.020. Please do not include such resolutions as part of this document.

Chimacum School District No.049
SUMMARY OF CAPITAL PROJECTS FUND BUDGET

Table with 4 columns: Description, (1) Current Budget, (2) Current Year Change, (3) Revised Budget. Rows include REVENUES AND OTHER FINANCING SOURCES, EXPENDITURES, and BEGINNING FUND BALANCE.

Chimacum School District No.049

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	250,000	825,774	1,075,774
G.L.890 Unassigned Fund Balance	0	0	0
F. TOTAL BEGINNING FUND BALANCE	2,000,000	1,020	2,001,020
G. G.L.898 PRIOR YEAR CORRECTIONS OR RESTATEMENTS(+ OR -)	XXXXX	XXXXX	XXXXX
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	384,999	0	384,999
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	0	63,693	63,693
G.L.890 Unassigned Fund Balance	-124,999	124,999	0
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/	260,000	188,692	448,692

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

Chimacum School District No.049**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.

Chimacum School District No.049

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	1,314,690	-180	1,314,510
1300 Sale of Tax Title Property	0	0	0
1400 Local in lieu of Taxes	0	0	0
1500 Timber Excise Tax	10,309	2,187	12,496
1600 County-Administered Forests	0	0	0
1900 Other Local Taxes	0	501	501
1000 TOTAL LOCAL TAXES	1,324,999	2,508	1,327,507
LOCAL SUPPORT NONTAX			
2200 Sales of Goods, Supplies, and Services, Unassigned	0	0	0
2300 Investment Earnings	25,000	40,000	65,000
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 Insurance Recoveries	0	100,000	100,000
2900 Local Support Nontax, Unassigned	0	0	0
2910 E-Rate	0	102,036	102,036
2000 TOTAL LOCAL NONTAX SUPPORT	25,000	242,036	267,036
STATE, GENERAL PURPOSE			
3600 State Forests	0	10,344	10,344
3900 Other State General Purpose, Unassigned	0	0	0
3000 TOTAL STATE, GENERAL PURPOSE	0	10,344	10,344
STATE, SPECIAL PURPOSE			
4100 Special Purpose, Unassigned	0	1,009,710	1,009,710
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 TOTAL STATE, SPECIAL PURPOSE	0	1,009,710	1,009,710

Chimacum School District No.049

CAPITAL PROJECTS FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Current Budget	(2) Current Year Change	(3) Revised Budget
FEDERAL, GENERAL PURPOSE			
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
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

Chimacum School District No.049

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	20,000	0	20,000
7000 TOTAL REVENUES FROM OTHER SCHOOL DISTRICTS	20,000	0	20,000
REVENUES FROM OTHER ENTITIES			
8100 Governmental Entities	0	0	0
8101 Governmental Entities-Enrichment	0	0	0
8500 Nonfederal ESD	0	0	0
8000 TOTAL REVENUES FROM OTHER ENTITES	0	0	0
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 Compensated Loss of Fixed Assets	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	0	0	0
TOTAL REVENUES AND OTHER FINANCING SOURCES	1,369,999	1,264,598	2,634,597

Chimacum School District No.049

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 2023	1,325,000	7,695	1,317,305	41.80	550,633
Spring 2024	1,325,000	12,496	1,312,504	58.20	763,877
1100 TOTAL LOCAL TAXES:					1,314,510

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 2023	18,280,139	0.421	7,696	0.00	XXXXX
Spring 2024	31,716,075	0.394	12,496	100.00	12,496
1500 TIMBER EXCISE TAXES:					12,496

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).

Chimacum School District No.049

CAPITAL PROJECTS FUND--PROJECT DESCRIPTION FOR FY 2023-2024

PROJECT DESCRIPTION	TOTAL	(10) Sites	(20) Buildings	(30) Equipment	(35) Instruction Technology	(40) Energy	(50) Sales and Lease Expenditure	(60) Bond Issuance Expenditure	(90) Debt
2018 Capital Levy Misc projects	347,715	0	347,715	0	0	0	0	0	0
ADA Grant Lift	100,000	0	100,000	0	0	0	0	0	0
Playground Grant	200,000	0	200,000	0	0	0	0	0	0
Fire Suppression Grant	500,000	0	500,000	0	0	0	0	0	0
Planning Grant	37,000	0	37,000	0	0	0	0	0	0
CTE Equipment Grant - Foods Rm	113,590	0	0	113,590	0	0	0	0	0
Energy Assessment Grant	59,120	0	0	0	0	59,120	0	0	0
Flex/Lift/Breezeway 2018 levy	1,100,000	0	1,100,000	0	0	0	0	0	0
Fire Suppression 2018 levy	100,000	0	100,000	0	0	0	0	0	0
Playground CES levy	300,000	0	300,000	0	0	0	0	0	0
Foods Room Remodel levy	100,000	0	100,000	0	0	0	0	0	0
Technology	250,000	0	0	0	250,000	0	0	0	0
CJSHS Library	66,000	0	66,000	0	0	0	0	0	0
CJSHS Commons	150,000	0	150,000	0	0	0	0	0	0
Music room sound proof door	60,000	0	60,000	0	0	0	0	0	0
Electrical switch - Insurance	100,000	0	100,000	0	0	0	0	0	0
HVAC Repairs	100,000	0	100,000	0	0	0	0	0	0
Food Service Equipment Replace	43,500	0	43,500	0	0	0	0	0	0
Stormwater system	60,000	0	60,000	0	0	0	0	0	0
Contingency	400,000	0	400,000	0	0	0	0	0	0
TOTAL EXPENDITURES	4,186,925	0	3,764,215	113,590	250,000	59,120	0	0	0

Chimacum School District No.049
 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
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**** 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.

Chimacum School District No.049

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
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**** 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.

Chimacum School District No.049

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, 2023	(4) Principal Payments in FY 2023-2024	(5) Interest Payments in FY 2023-2024	(6) Outstanding Balance at Aug 31, 2024 (Col.3-Col.4)
			0	0	0	0
A.	TOTAL			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 2023-2024	Interest Payments in FY 2023-2024	Long-Term Financing Rev. Acct 9500 (Col.3)
			0	0	0	0
B.	TOTAL			0	0	0 4/
C.	TOTAL for Both Sections (A+B)			0	3/	0 3/

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.