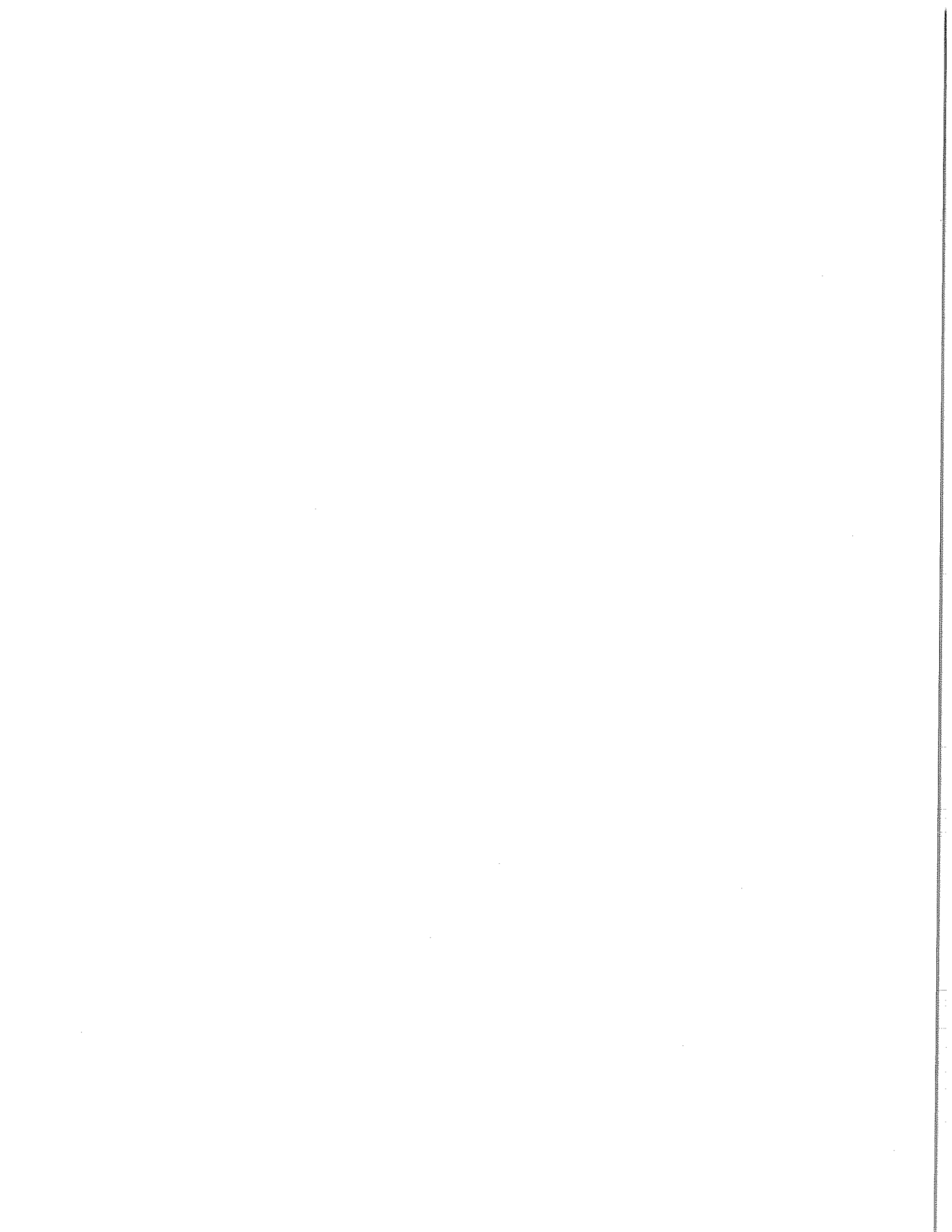




# **Powell Butte Community Charter School**

2017-18 Proposed Budget  
April 20, 2017



**Powell Butte Community Charter School**  
**School Improvement Goals**  
**2017-18**

- Create a sustainable staffing plan to attract and retain highly qualified, effective teachers.
  - **Budget Action Items**
    - 2017-18
      - Adjust certified staff base salaries to better match market value
      - COLA for classified employees (2.5%)
      - Increase health insurance contribution from \$1,000 to \$1,100.
    - 2018-19
      - COLA for all employees
      - Implement longevity step/bonus for all certified staff, honoring their time and commitment to PBCCS
      - Increase health insurance contribution, as necessary.
- Build and maintain a robust student-focused technology system to enrich the learning environment.
  - **Budget Action Items**
    - Employee part-time tech to assist with implementation of current and future technology
    - Work with Structured IT to build a network that can accommodate student technology on a 1:1 scale
- Provide high quality, well-rounded and healthy place-based educational experiences to all students that are engaging and rigorous.
  - **Budget Action Items**
    - Employee Place-Based Coordinator (0.5 FTE)
    - Provide professional development opportunities to staff focused on the implementation of place-based education.
- Ensure reliable student transportation is available for place-based educational experiences.
  - **Budget Action Items**
    - Purchase new bus for PBCCS daily bus route and field experiences
    - Contract transportation, as necessary, for overnight trips
    - Train additional bus drivers (2)

- Build strong relationships with families, community and students to promote trust, support and collective responsibility for student success.
  - **Budget Action Item**
    - Dedicated staff time to volunteer coordination activities
    - Extra duty Community Event Coordinator to promote and support the development of community activities for parents and students to align to educational goals
  
- Increase student achievement in core content areas of English Language Arts and Math, using strategic planning, data collection and analysis, enrichment and intervention.
  - **Budget Action Items**
    - Provide appropriate support staffing to ensure implementation of differentiated instruction, including middle school
      - One part-time instructional aide (6 hrs per day x 13.50 per hr)
    - Provide collaborate time for teachers to plan and analyze student achievement data - 3 data team meeting per year
      - Substitute expenses for data team meetings
    - Ensure appropriate professional development is available for teachers (workshops, learning walks, on-site professional development, coaching)
      - Substitute, workshop, travel expenses
      - On-site professional development (consultants, etc) expenses
  
- Support students social emotional growth and needs through school wide initiatives, partnerships and staffing.
  - **Budget Action Items**
    - Employee part-time School Counselor to implement social emotional learning and support to students (0.4 FTE)
    - Provide grade appropriate curriculum to assist teacher in implementing social emotional learning activities
    - Extra duty Positive Behavior Intervention Support (PBIS) Coordinator to ensure implementation of school wide initiatives focused on social emotional growth
    - Professional development opportunities for all staff in the implementation of PBIS
  
- Maintain PBCCS facility to ensure students, staff and community safety
  - **Budget Action Items**
    - Repair sidewalks and plaster in high traffic areas
    - Trim trees on campus

## **Budget Goals**

See attached School Improvement Goals

## **Budget Assumptions**

Overall budget of \$2,244,94.

### Revenue

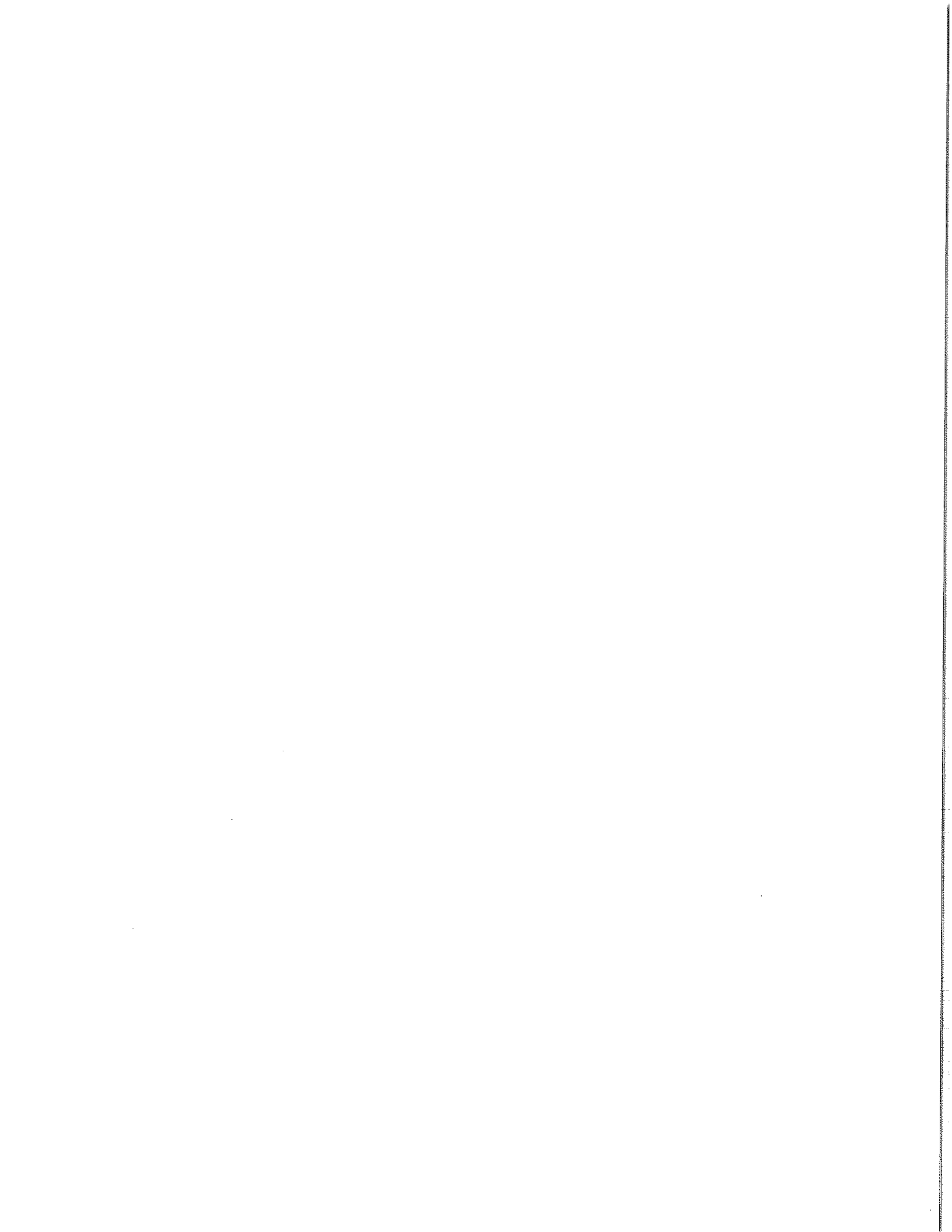
- Enrollment at 200, an increase from 186 in 2016-17.
- Charter school rate of \$7,340, an increase from 7,185 in 2016-17.
- CCSD pass through rate of 83%
- Revenue increase \$178,000 from 2016-17

### Expenditures

- Certified pay adjustment to closer reflect market.
- Classified pay increase of 2.5% COLA plus step of \$0.25/hour to max of \$16.40.
- \$100/month insurance cap increase to \$1,100/month.
- PERS rate increase of 4.23% to 21.87% for most employees (OPSRP).
- Budgeted for bus replacement at \$110,000 (same was budgeted in 2016-17 but not spent).

### Reserves/Fund Balance

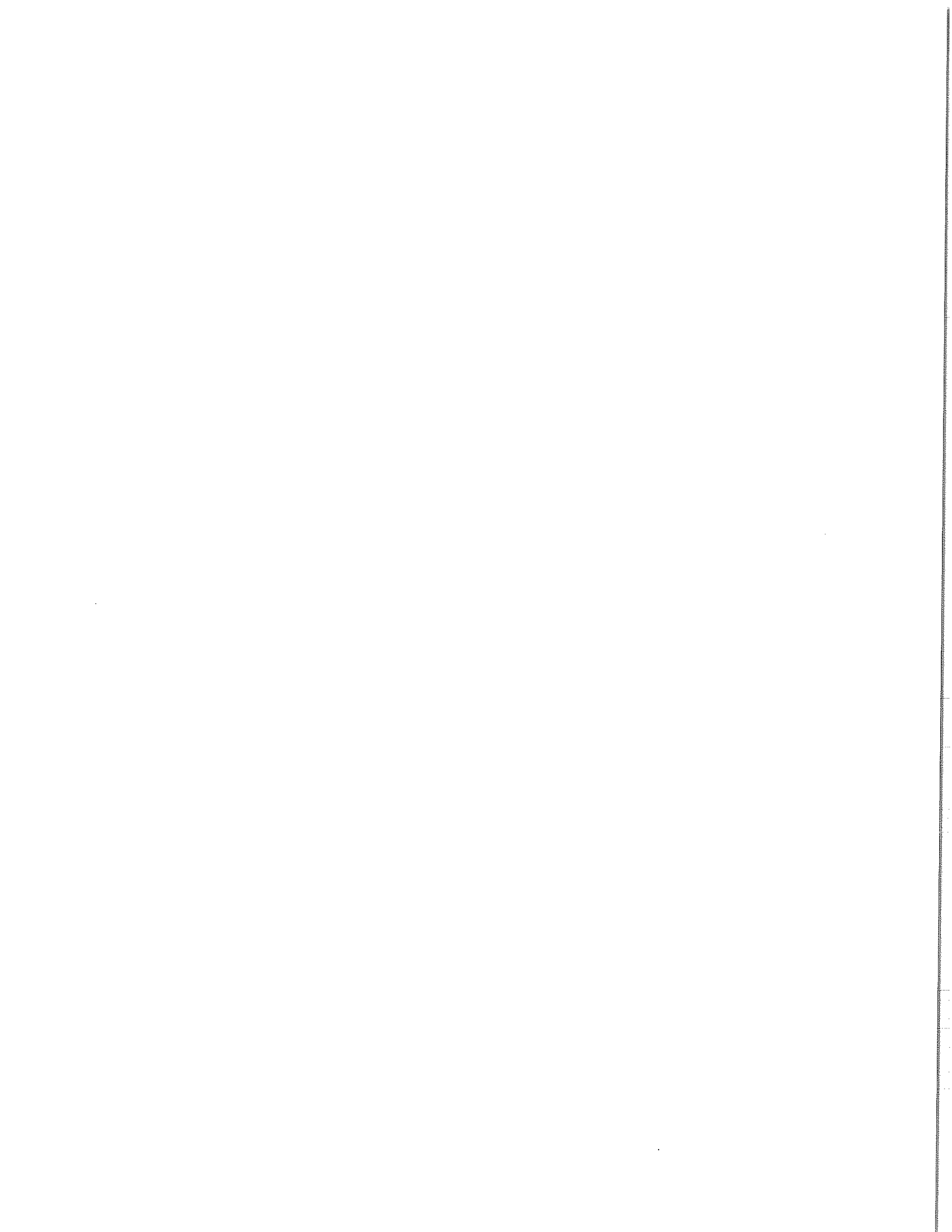
- Contingency and reserves set at 8% per CCSD contract. This budget increases that amount to 10% per best practice of other districts in region.
- Bus purchase will use \$110,000 of fund balance as a one time purchase.
- Operating budget will use \$87,753 of reserves to fund staffing investment objective. Enrollment growth by 2019-20 year will balance operating revenue and expenses.
- Balance of \$249,820 surplus is budgeted as reserves - unappropriated for next year.
- CCSD 811 fund of \$129,000 and 6% PBCCS contingency of \$90,000 sufficient emergency funds.
- Beginning fund balance projected at \$597,000. Ending fund balance projected at \$399,000 if bus purchased and contingency not used.



**2017-18 PBCCS PROPOSED BUDGET**

April 20, 2017

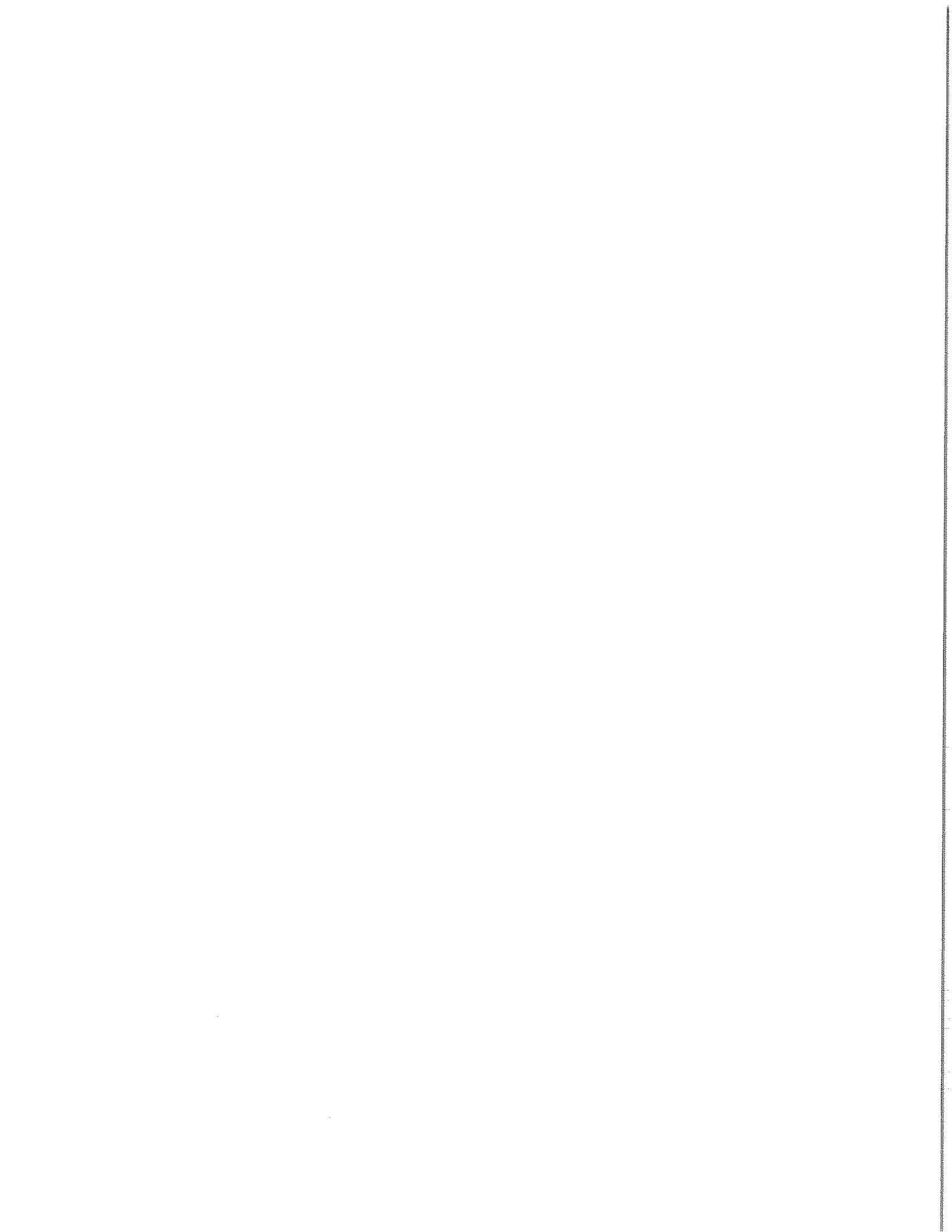
GENERAL FUND	2015-16		2016-17		2017-18		+/- FROM 16-17	
	Actuals	Budget	FTE	Budget	Proposed	FTE	Dollars	Percent
<b>REVENUE</b>								
State School Fund	1,251,526	1,318,420		1,496,335			177,915	13%
Misc/other	39,226	5,400		5,400			-	0%
Total Revenue	1,290,753	1,323,820		1,501,735			177,915	13%
<b>EXPENDITURES BY TYPE</b>								
Salaries & Wages	667,836	699,196	19.6	832,524	20.6		133,328	19%
Taxes & Benefits	346,698	413,524		508,569			95,045	23%
Services	186,242	194,366		161,395			(32,971)	-17%
Supplies	78,139	74,923		76,900			1,977	3%
Other	23,763	9,600		10,100			500	5%
Total Expenditures by Type	1,302,679	1,391,609	19.6	1,589,488	20.6		197,879	14%
<b>EXPENDITURES BY FUNCTION</b>								
Instruction	720,995	836,361	14.6	1,000,418	15.2		164,057	20%
Curriculum/Instruct Dev	7,145	-		36,504	0.5		36,504	
Board of Education	17,928	18,050		23,000			4,950	27%
Administration	236,945	264,199	3.0	274,636	2.9		10,437	4%
Business Services	65,152	42,490		47,014			4,524	11%
Facility & Grounds Maintenance	163,111	160,508	1.6	144,077	1.6		(16,431)	-10%
Transportation	35,662	33,978	0.4	39,022	0.4		5,044	15%
Technology	55,740	36,023		24,817			(11,206)	-31%
Total Expenditures by Function	1,302,679	1,391,609	19.6	1,589,488	20.6		197,879	14%
Operating Surplus/(Deficit)	(11,926)	(67,789)		(87,753)			(19,964)	29%
<b>FUND BALANCE</b>								
Beginning Fund Balance	574,524	562,598		597,206			34,608	6%
Operating Surplus/(Deficit)	(11,926)	(67,789)		(87,753)			(19,964)	29%
Purchase Bus		(110,000)		(110,000)			-	
Contingency-10%		(131,842)					131,842	
Contingency-6% per CCSD contract				(89,780)			(89,780)	
Reserves-2% per CCSD contract				(29,927)			(29,927)	
Reserves-additional 2%				(29,927)			(29,927)	
Ending Fund Balance	562,598	252,967		249,819			(3,148)	-1%
Net Budget				2,098,941				





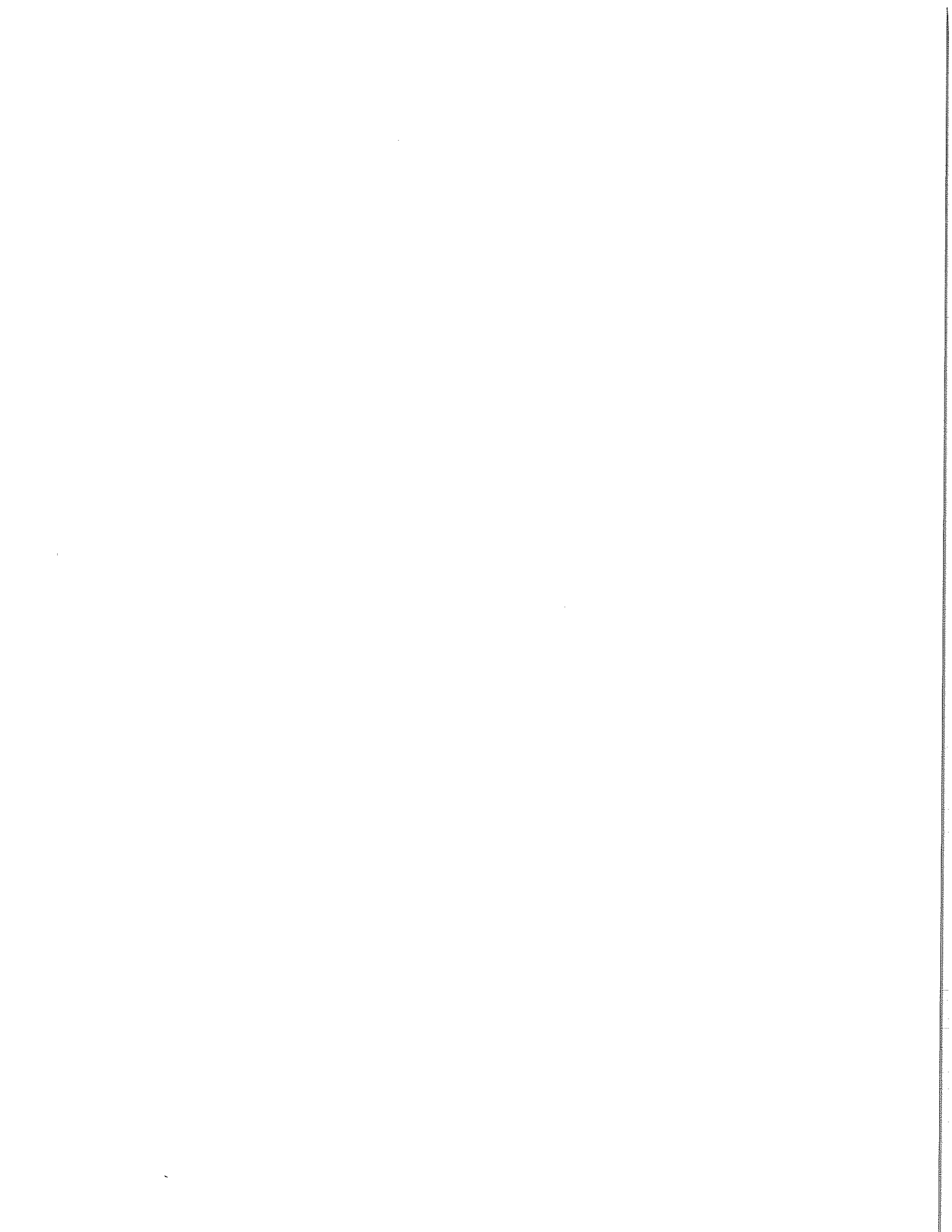
STUDENT ACTIVITY FUND	2015-16	2016-17		2017-18		+/- FROM 16-17	
	Actuals	Budget	FTE	Proposed	FTE	Dollars	Percent
Student Activity	5,718	32,000		32,000		-	0%
Activity Donations	4,962					-	
Exercise-a-thon	5,890					-	
Yearbook	1,555					-	
Book Fair	1,493	3,000		3,000		-	0%
Student Store	1,267					-	
Leadership						-	
Total Student Activity Fund	20,885	35,000		35,000		-	0%

GRANT FUNDS	2015-16	2016-17		2017-18		+/- FROM 16-17	
	Actuals	Budget	FTE	Proposed	FTE	Dollars	Percent
Lock, Stock & Barrel	21,977	48,000		48,000		-	0%
Gray Foundation 5-8 Field Trips	7,964	15,000		-		(15,000)	-100%
PEEK-8 Teacher Hire	32,823	35,000		-		(35,000)	-100%
PEEK-8 Professional Development	11,000	-		-		-	
Crook County Cultural Coalition	1,110	-		-		-	
Dlack Grant	-	-		4,000		4,000	
Ranching Storyline	1,000	-		-		-	
Children's Forest	1,870	-		2,000		2,000	
OFRI	510	-		1,000		1,000	
Oregon Community Foundation	-	1,000		1,000		-	0%
Gray Leadership	501	20,000		20,000		-	0%
Rural Schools Collaborative	-	1,000		-		(1,000)	-100%
Gray Family Geography Grant				30,000		30,000	
Youth Engagement Grant - USFS				5,000		5,000	
Total Grant Funds	78,754	120,000		111,000		(9,000)	-8%



**PBCCS General Fund Forecast**  
04.20.17

	Actual 2015-16	Revised Budget		Proposed Budget		Projected	
		2016-17	2016-17	2017-18	2018-19	2019-20	
<b>Enrollment</b>	<b>186</b>	<b>186</b>	<b>200</b>	<b>210</b>	<b>220</b>		
<b>Revenue</b>							
SSF	1,251,526	1,377,609	1,496,335	1,596,188	1,700,099	2.5% increase/year	
Other	39,226	5,400	5,400	5,400	5,400		
<b>Total Revenue</b>	<b>1,290,753</b>	<b>1,383,009</b>	<b>1,501,735</b>	<b>1,601,588</b>	<b>1,705,499</b>		
<b>Expenses</b>							
Salary/wages	667,836	680,593	832,524	853,337	874,671	2.5% increase/year	
Assoc Payroll Costs	165,490	182,095	244,569	250,710	291,965	4% PERS increase in 19-20	
Health Insurance cap	181,208	231,429	264,000	270,600	277,365	2.5% increase/year	
Services	186,242	169,761	161,395	165,430	169,566	2.5% increase/year	
Supplies	78,139	74,923	76,900	78,823	80,793	2.5% increase/year	
Other	23,763	9,600	10,100	10,353	10,611	2.5% increase/year	
<b>Total Expenses</b>	<b>1,302,679</b>	<b>1,348,401</b>	<b>1,589,488</b>	<b>1,629,252</b>	<b>1,704,971</b>		
<b>Operating surplus/(deficit)</b>	<b>(11,926)</b>	<b>34,608</b>	<b>(87,753)</b>	<b>(27,664)</b>	<b>528</b>		
<b>Balance Sheet</b>							
Beginning Fund Balance	574,524	562,598	597,206	399,453	371,789		
Operating surplus/(deficit)	(11,926)	34,608	(87,753)	(27,664)	528		
Purchase new bus			(110,000)				
<b>Ending Fund Bal Before Reserves</b>	<b>562,598</b>	<b>597,206</b>	<b>399,453</b>	<b>371,789</b>	<b>372,317</b>		
as a percent of revenue	44%	43%	27%	23%	22%		
<b>Contingencies/Reserves</b>							
CCSD contract contingency @ 6% of SSF			(89,780)	(95,771)	(102,006)	Funds unknown major expenses	
CCSD contract reserve @ 2% of SSF			(29,927)	(31,924)	(34,002)	Working capital	
Additional 2% reserve to 10% total			(29,927)	(31,924)	(34,002)	Brings total reserve to 10%	
<b>Surplus EFB After Reserves</b>	<b>562,598</b>	<b>597,206</b>	<b>249,820</b>	<b>212,170</b>	<b>202,307</b>	Designated as reserves	



Crook County School District  
Fund 215

FY	Activity	PBCCS Maint Reserve 215-811	Special District Reserve 215-812	Total Fund 215
<b>2010-2011</b>	<b>Beginning Balance</b>	-	-	-
2010-2011	Rent	24,001.92	24,001.91	48,003.83
2010-2011	Fire System Dialer for Simplex Fire System at PB	(1,895.07)		(1,895.07)
2010-2011	3BB68 Y3HP Dayton Sump Pump & water system	(1,425.98)		(1,425.98)
<b>2010-2011</b>	<b>Year-end balance</b>	<b>20,680.87</b>	<b>24,001.91</b>	<b>44,682.78</b>
2011-2012	Rent	26,457.36	26,457.36	52,914.72
<b>2011-2012</b>	<b>Year-end balance</b>	<b>47,138.23</b>	<b>50,459.27</b>	<b>97,597.50</b>
2012-2013	Rent	28,912.80	28,912.80	57,825.60
2012-2013	Tree & limb removal	(3,200.00)		(3,200.00)
<b>2012-2013</b>	<b>Year-end balance</b>	<b>72,851.03</b>	<b>79,372.07</b>	<b>152,223.10</b>
2013-2014	Rent (YTD)	1.00	-	1.00
2013-2014	SSF Deduction (YTD)	24,000.00	-	24,000.00
2013-2014	Heat pump repair - cafeteria	(6,422.55)		(6,422.55)
<b>2013-2014</b>	<b>Year-end balance</b>	<b>90,429.48</b>	<b>79,372.07</b>	<b>169,801.55</b>
2014-2015	Rent (YTD)	1.00	-	1.00
2014-2015	SSF Deduction (YTD)	24,000.00	-	24,000.00
<b>2014-2015</b>	<b>Year-end balance</b>	<b>114,430.48</b>	<b>79,372.07</b>	<b>193,802.55</b>
2015-2016	Rent (YTD)	1.00	-	1.00
2015-2016	SSF Deduction (YTD)	24,000.00	-	24,000.00
2015-2016	Heaters for Gym	(2,900.00)		(2,900.00)
2015-2016	Sidewalk Replacement - South side of school	(5,568.80)		(5,568.80)
<b>2015-2016</b>	<b>Year-end balance</b>	<b>129,962.68</b>	<b>79,372.07</b>	<b>209,334.75</b>
2016-2017	Rent (YTD)	-	-	-
2016-2017	SSF Deduction (YTD)	1.00	-	1.00
2016-2017	Repair Heat Pump Mod 2	(613.10)		(613.10)
<b>2016-2017</b>	<b>Year-end balance</b>	<b>129,350.58</b>	<b>79,372.07</b>	<b>208,722.65</b>

*Maintenance reserve can be used for Powell Butte building maintenance and/or drain field  
Special District reserve can be used for textbook or maintenance costs at any district location*

