



Powell Butte Community Charter School

2021-22 Adopted Budget
May 20, 2021



Powell Butte Community Charter School 2021-22 Budget Calendar

March 18, 2021	Budget planning work session 6:00 PM Review/approve budget assumptions Establish 2021-22 budget goals and objectives
May 20, 2021	Proposed budget presented to Board at regular board meeting. Board may approve budget at this meeting.
June 17, 2021	2021-22 Budget approved by Board at regular board meeting (if not approved at May meeting).
July 1, 2021	Approved 2021-22 Budget due to CCSD.



Powell Butte Community Charter School

Adopted 2021-22 Budget Assumptions

Revenue

- Enrollment cap at 220. Estimated ADM of 215 (217 in current year).
- Budgeting the charter school rate at \$8,915, which is an increase of \$259 per ADMw.
- CCSD pass through rate of 83%
- Student Investment Account revenues of \$130,000.
- ESSER II Funds passed through Crook County at approximately \$121,000.
- Summer Learning grant 75% funded through the state with a 25% match. State contribution is estimated to be \$34,035.

Expenditures

- Classified and Certified salary schedules adjusted to be comparable with regional districts.
- Insurance cap of \$1,360.
- PERS rates dropped an average of 4.02 percentage points from 19/20
- PERS 6% IAP pickup continues to be employee paid.

Reserves/Fund Balance

- Ending Fund Balance set at 2% of SSF revenue per charter.
- Contingency balance set at 6% of SSF revenue per charter.
- \$150,000 set aside for facilities
- 5% of total revenues set aside for future operating needs.
- Any remaining surplus budgeted as reserves.

Powell Butte Community Charter School

2021-22 Budget Summary

	PRIOR YEAR ACTUALS		2020-21 BUDGET		2021-22 BUDGET		+/- FROM 20-21	
	18-19	19-20	FTE	AMOUNT	FTE	AMOUNT	DOLLARS	%
GENERAL FUND								
REVENUE								
State School Fund	1,586,582	1,726,206		1,643,626		1,789,665	146,039	9%
Misc/other	35,979	250,356		40,650		7,500	(33,150)	-82%
Total Revenue	1,622,561	1,976,562		1,684,276		1,797,165	112,889	7%
EXPENDITURES BY TYPE								
Salaries & Wages	888,443	958,597	21.5	1,005,687	17.9	908,807	(96,880)	-10%
Taxes & Benefits	523,134	602,148		677,082		577,542	(99,540)	-15%
Services	182,427	171,962		214,025		273,031	59,006	28%
Supplies	68,546	57,675		54,600		92,970	38,370	70%
Other	18,976	12,086		15,400		78,057	62,657	407%
Total Expenditures by Type	1,681,526	1,802,468	21.5	1,966,794	17.9	1,930,407	(36,387)	-2%
EXPENDITURES BY FUNCTION								
Instruction	1,103,396	1,198,356	16.9	1,326,328	14.9	1,236,167	(90,161)	-7%
Curriculum/Instruct Dev	6,069	2,814		9,850		9,850	-	0%
Board of Education	25,207	15,056		17,533		18,060	527	3%
Administration	265,797	309,938	2.9	328,201	2.0	242,093	(86,108)	-26%
Business Services	48,273	58,432		56,950		62,050	5,100	9%
Facility & Grounds Maintenance	184,529	169,929	1.7	185,681	1.0	235,901	50,220	27%
Transportation	23,521	23,408		23,750		25,000	1,250	5%
Technology	24,734	24,534		18,502		39,530	21,029	114%
Transfers	-	-		-		61,757	61,757	100%
Total Expenditures by Function	1,681,526	1,802,468	21.5	1,966,794	17.9	1,930,407	(36,387)	-2%
Operating Surplus/(Deficit)	(58,965)	174,094		(282,518)		(133,242)		
FUND BALANCE								
Beginning Fund Balance	777,269	718,304		740,000		817,000	77,000	10%
Operating Surplus/(Deficit)	(58,965)	174,094		(282,518)		(133,242)	149,276	-53%
Contingency	-	-		143,481		263,639	120,158	84%
Assigned for Facilities	-	-		-		150,000	150,000	#DIV/0!
Assigned for Future Operations	-	-		-		156,259	156,259	#DIV/0!
Ending Fund Balance/Reserves	718,304	892,398		314,001		113,860	(200,141)	-64%
Total General Fund	2,399,830	2,694,866	21.5	2,424,276	17.9	2,614,165	189,889	8%
OTHER FUNDS								
STUDENT ACTIVITY FUND	35,436	47,793		158,465		195,566	37,101	23%
GRANT FUND	63,943	41,860	0.6	40,160	0.9	133,335	93,175	232%
SUMMER LEARNING					0.2	45,470	45,470	100%
STUDENT INVESTMENT FUND	-	-	0.2	81,839	2.1	181,162	99,323	121%
TECHNOLOGY RESERVE						5,800	5,800	100%
TOTAL POWELL BUTTE	2,499,209	2,784,519	22	2,704,740	21	3,169,698	464,958	17%

Powell Butte Community Charter School

General Fund Forecast

	18-19	19-20	20-21	20-21	21-22
	Actual	Actual	Estimate	Approved	Projected
Enrollment	186	197	213	213	213
<i>Maximum</i>	<i>186</i>	<i>200</i>	<i>220</i>	<i>220</i>	<i>220</i>
Revenue					
SSF	1,586,582	1,726,206	1,746,807	1,643,626	1,789,665
Other	35,979	250,356	7,000	40,650	7,500
Total Revenue	1,622,561	1,976,562	1,753,807	1,684,276	1,797,165
<i>Budget</i>	<i>1,658,056</i>	<i>1,771,161</i>			
Expenses					
Salary/wages	888,443	958,597	912,192	1,005,687	908,807
Assoc Payroll Costs	523,134	602,148	568,551	677,082	577,542
Services	182,427	171,962	240,000	214,025	273,031
Supplies	68,546	57,675	90,000	54,600	92,970
Other	18,976	12,086	12,678	15,400	78,057
Total Expenses	1,681,526	1,802,468	1,823,421	1,966,794	1,930,407
<i>Budget</i>	<i>1,775,854</i>	<i>1,930,587</i>			
Operating surplus/(deficit)	(58,965)	174,094	(69,614)	(282,518)	(133,242)
<i>Budget</i>	<i>(117,798)</i>	<i>(159,426)</i>	<i>-</i>		
Balance Sheet					
Beginning Fund Balance	777,269	718,304	892,398	740,000	817,000
Operating surplus/(deficit)	(58,965)	174,094	(69,614)	(282,518)	(133,242)
Contingency	-	-	-	143,481	263,639
Assigned for Facilities	-	-	-	-	150,000
Assigned for Future Operation	-	-	-	-	156,259
Ending Fund Balance	718,304	892,398	822,784	314,001	113,860
<i>EFB as a % of Revenue</i>	<i>44%</i>	<i>45%</i>	<i>47%</i>	<i>19%</i>	<i>6%</i>
<i>CCSD reserve requirement @ 8%</i>	<i>129,805</i>	<i>158,125</i>	<i>140,305</i>	<i>134,742</i>	<i>143,773</i>

Powell Butte Community Charter School

2021-22 Budget

GENERAL FUND	PRIOR YEAR ACTUALS		2020-21 BUDGET		2021-22 BUDGET	
	2018-19	2019-20	FTE	AMOUNT	FTE	AMOUNT
REVENUE						
1510 Dividends	(26,119)	(32,487)		-		-
1910 Rentals	(1,630)	(15,762)		(30,000)		(5,500)
1920 Contributions and Donations from Private Sources	(2,557)	(3,423)		(4,650)		(2,000)
1960 Recovery of Prior Year Expense	-	(300)		-		-
1990 Miscellaneous	(5,673)	(9,135)		(6,000)		-
3101 State School Fund	(1,586,582)	(1,726,206)		(1,643,626)		(1,789,665)
5300 Sale of or Compensation for Loss of Fixed Assets	-	(189,250)		-		-
5400 Beginning Fund Balance	(777,269)	(718,303)		(740,000)		(817,000)
REVENUE Total	(2,399,830)	(2,694,866)		(2,424,276)		(2,614,165)
EXPENDITURE						
1111 Elementary Programs K-5						
0111 Certified Salaries	354,319	382,712	7	409,631	7	410,486
0112 Classified Salaries	99,003	123,920	6	125,641	4	87,496
0122 Substitute Salaries - Classified	3,924	3,039		10,433		1,000
0131 Additional Salaries - Certified	4,000	4,000		4,000		4,000
0211 PERS - Tier I/II	101,649	7,469		11,746		5,783
0216 PERS - OPSRP	-	134,874		138,588		112,416
0220 FICA - Medicare / Social Security	34,862	37,759		43,491		38,172
0231 Workers Compensation	842	907		2,246		6,552
0232 Unemployment Compensation	(951)					
0240 Insurance	140,032	156,203		170,613		154,104
0311 Instructional Services	15,441	5,646		10,000		7,500
0318 Professional Dev - Instructional Staff	-	-		-		-
0342 Travel	44	-		-		1,500
0351 Telephone	-					
0355 Printing and Binding	-					
0410 Consumable Supplies & Materials	2,911	636		6,800		2,200
0420 Textbooks	11,911	13,717		15,200		7,000
0460 Non-Consumable Items	51	299		250		500
0470 Computer Software	-	115		-		9,000
0640 Dues and Fees	66	-		100		-
Elementary Programs K-5 Total	768,102	871,295	13	948,740	10	847,708
1113 Elementary Extracurricular						
0100 Salaries	-	23				-
0111 Certified Salaries	-					-
0132 Additional Salaries - Classified	-					
0211 PERS - Tier I/II	-					
0220 FICA - Medicare / Social Security	-					
0231 Workers Compensation	-					
0232 Unemployment Compensation	-					
0410 Consumable Supplies & Materials	32					
Elementary Extracurricular Total	32	23				-
1121 Middle School Programs 6-8						
0111 Certified Salaries	204,078	204,607	4	213,079	4	227,221
0211 PERS - Tier I/II	46,657					
0216 PERS - OPSRP	-	51,497		59,098		53,897
0220 FICA - Medicare / Social Security	15,617	16,003		17,009		17,382
0231 Workers Compensation	362	354		879		3,158
0232 Unemployment Compensation	(415)					
0240 Insurance	57,612	46,596		69,723		72,750
0311 Instructional Services	6,771	3,145		6,000		4,000
0351 Telephone	-					550
0410 Consumable Supplies & Materials	437	408		1,800		1,000
0420 Textbooks	3,793	3,398		5,000		5,500
0460 Non-Consumable Items	224	724		-		-
0470 Computer Software	73	-		-		3,000
0640 Dues and Fees	7	3		-		-
Middle School Programs 6-8 Total	335,216	326,734	4	372,588	4	388,459
1122 Middle School Extracurricular						
0100 Salaries	-	180				
0211 PERS - Tier I/II	-	48				
0220 FICA - Medicare / Social Security	-	14				
0231 Workers Compensation	-	0				
0232 Unemployment Compensation	-					
0380 Non-Instructional Contracted Services	-			5,000		
0410 Consumable Supplies & Materials	-	62				
Middle School Extracurricular Total	-	304		5,000		
1291 English Second Language Programs						
0111 Certified Salaries	-					
0112 Classified Salaries	-					
0211 PERS - Tier I/II	-					
0220 FICA - Medicare / Social Security	-					
0231 Workers Compensation	-					

0232	Unemployment Compensation	-				
0240	Insurance	-				
0380	Non-Instructional Contracted Services	46				
English Second Language Programs Total		46				
2210 Improvement of Instruction Services						
0111	Certified Salaries	2,948				
0211	PERS - Tier I/II	802				
0220	FICA - Medicare / Social Security	225				
0231	Workers Compensation	4				
0232	Unemployment Compensation	-				
0240	Insurance	-				
0318	Professional Dev - Instructional Staff	770	-	-	5,000	5,000
0319	Professional Dev - Non-Instructional Staff	-	150	-	1,000	1,000
0342	Travel	627	1,160	-	3,000	3,000
0380	Non-Instructional Contracted Services	-	1,155	-	-	-
0410	Consumable Supplies & Materials	145	-	-	500	500
0413	Meeting Supplies	-	14	-	-	-
0420	Textbooks	-	-	-	-	-
0460	Non-Consumable Items	347				
0640	Dues and Fees	-	335	-	350	350
Improvement of Instruction Services Total		5,869	2,814	-	9,850	9,850
2213 Curriculum Development						
0420	Textbooks	52				
Curriculum Development Total		52				
2240 Instructional Staff Development						
0318	Professional Dev - Instructional Staff	124				
0319	Professional Dev - Non-Instructional Staff	-				
0342	Out of District Travel	-				
0410	Consumable Supplies & Materials	-				
0460	Non-Consumable Items	24				
Instructional Staff Development Total		148				
2310 Board of Education						
0112	Classified Salaries	1,200	1,225	-	1,250	1,250
0211	PERS - Tier I/II	262				
0216	PERS - OPSRP	-	326	-	332	297
0220	FICA - Medicare / Social Security	89	87	-	96	96
0231	Workers Compensation	2	2	-	5	17
0232	Unemployment Compensation	-				
0240	Insurance	-				
0319	Professional Dev - Non-Instructional Staff	-				
0342	Out of District Travel	26				
0354	Advertising	103	-	-	100	-
0381	Audit Services	12,850	11,050	-	13,000	13,650
0410	Consumable Supplies & Materials	104	259	-	250	250
0413	Meeting Supplies	241	97	-	300	300
0640	Dues and Fees	1,850	2,010	-	2,200	2,200
0651	Liability Insurance	8,479				
Board of Education Total		25,207	15,056	-	17,533	18,060
2410 Office of the Administrator						
0111	Certified Salaries	18,569	33,054	1	33,936	-
0112	Classified Salaries	45,700	44,415	1	45,319	1
0113	Administrative Salaries	94,017	99,237	1	101,288	1
0122	Substitute Salaries - Classified	360	-	-	2,047	-
0211	PERS - Tier I/II	35,607	10,587	-	10,870	-
0216	PERS - OPSRP	-	38,183	-	38,968	31,581
0220	FICA - Medicare / Social Security	11,898	13,088	-	13,968	10,185
0231	Workers Compensation	258	284	-	717	1,851
0232	Unemployment Compensation	-				
0240	Insurance	35,885	41,990	-	43,988	32,232
0318	Professional Dev - Instructional Staff	35	-	-	2,500	2,500
0319	Professional Dev - Non-Instructional Staff	393				
0341	In-district Travel	-	70	-	-	-
0342	Out of District Travel	949	485	-	500	500
0351	Telephone	-	662	-	-	2,000
0353	Postage	834	1,105	-	1,000	1,000
0354	Advertising	302	932	-	1,000	1,000
0355	Printing and Binding	-	74	-	100	100
0380	Non-Instructional Contracted Services	2,325	956	-	2,500	-
0381	Audit Services	250				
0410	Consumable Supplies & Materials	14,187	10,816	-	8,000	8,000
0413	Meeting Supplies	725	614	-	1,000	1,000
0420	Textbooks	-				
0460	Non-Consumable Items	131	1,191	-	1,000	1,000
0470	Computer Software	653	596	-	1,000	1,000
0480	Computer Hardware	1,141	2,074	-	6,000	2,000
0621	Regular Interest	143				
0640	Dues and Fees	1,182	907	-	1,500	1,500
0651	Liability Insurance	-	8,622	-	11,000	11,500
Office of the Administrator Total		265,543	309,938	3	328,201	2
2520 Fiscal Services						
0210	PERS Retirement	30	0	-	-	-

	0232	Unemployment Compensation	-	-	-	-	-
	0380	Non-Instructional Contracted Services	48,003	57,454	-	56,000	60,700
	0410	Consumable Supplies & Materials	-	492	-	500	500
	0640	Dues and Fees	240	209	-	250	250
	Fiscal Services Total		48,273	58,155	-	56,750	61,450
2540	Operations / Maintenance						
	0112	Classified Salaries	57,846	58,760	2	60,087	44,211
	0122	Substitute Salaries - Classified	348	-	-	376	-
	0211	PERS - Tier I/II	10,013	-	-	-	-
	0216	PERS - OPSRP	-	15,618	-	15,971	10,487
	0220	FICA - Medicare / Social Security	3,860	4,330	-	4,625	3,382
	0231	Workers Compensation	623	620	-	1,657	1,570
	0232	Unemployment Compensation	4,957	-	-	-	-
	0240	Insurance	21,717	24,132	-	27,591	16,320
	0319	Professional Dev - Non-Instructional Staff	-	215	-	-	-
	0321	Cleaning Services	-	-	-	525	17,800
	0322	Repairs and Maintenance Services	130	5,820	-	6,000	28,000
	0324	Rentals	-	1	-	-	1
	0325	Electricity	24,830	21,605	-	35,000	22,000
	0326	Fuel	8,705	4,950	-	1,000	9,000
	0327	Water	555	605	-	1,000	1,000
	0328	Garbage	3,408	3,561	-	3,500	3,500
	0329	Other Property Services	1,140	1,140	-	1,150	29,930
	0342	Out of District Travel	85	84	-	200	200
	0351	Telephone	3,447	2,615	-	7,000	3,000
	0354	Advertising	1	-	-	-	-
	0355	Printing and Binding	9,646	9,764	-	12,000	12,000
	0380	Non-Instructional Contracted Services	4,775	2,196	-	2,000	2,000
	0410	Consumable Supplies & Materials	9,789	10,100	-	1,000	16,000
	0460	Non-Consumable Items	12,536	3,812	-	5,000	15,500
	0542	Replacement Equipment Purchase	6,120	-	-	-	-
	0640	Dues and Fees	-	-	-	-	-
	Operations / Maintenance Total		184,529	169,929	2	185,681	235,901
2550	Transportation						
	0112	Classified Salaries	-	-	-	-	-
	0211	Classified Salaries	-	-	-	-	-
	0220	FICA - Medicare / Social Security	-	-	-	-	-
	0231	Workers Compensation	-	-	-	-	-
	0240	Insurance	-	-	-	-	-
	0319	Professional Dev - Non-Instructional Staff	-	-	-	-	-
	0322	Repairs and Maintenance Services	-	-	-	-	-
	0330	Student Transportation Services	23,521	23,408	-	23,750	25,000
	0342	Out of District Travel	-	-	-	-	-
	0380	Non-Instructional Contracted Services	-	-	-	-	-
	0410	Consumable Supplies & Materials	-	-	-	-	-
	Transportation Total		23,521	23,408	-	23,750	25,000
2640	Human Resources						
	0354	Advertising	20	-	-	-	100
	0380	Non-Instructional Contracted Services	234	218	-	200	250
	0389	Employee Screening	-	59	-	-	250
	Human Resources Total		254	277	-	200	600
2660	Technology						
	0112	Classified Salaries	2,131	3,426	-	2,601	4,000
	0131	Additional Salaries - Certified	-	-	-	-	-
	0211	PERS - Tier I/II	466	-	-	-	-
	0216	PERS - OPSRP	-	911	-	691	949
	0220	FICA - Medicare / Social Security	163	262	-	199	306
	0231	Workers Compensation	4	6	-	11	56
	0351	Telephone	-	-	-	-	-
	0359	Internet	9,799	10,006	-	11,000	11,000
	0380	Non-Instructional Contracted Services	2,240	1,668	-	3,000	4,000
	0410	Consumable Supplies & Materials	-	-	-	-	-
	0460	Non-Consumable Items	444	630	-	1,000	1,000
	0470	Computer Software	3,280	3,333	-	-	7,720
	0480	Computer Hardware	5,317	4,293	-	-	10,000
	0640	Dues and Fees	890	-	-	-	500
	Technology Total		24,734	24,534	-	18,502	39,530
6110	Operating Contingency						
	0810	Current Year Contingency	-	-	-	143,481	263,639
	Operating Contingency Total		-	-	-	143,481	263,639

Powell Butte Community Charter School

2021-22 Budget

STUDENT BODY FUND		PRIOR YEAR ACTUALS		2020-21 BUDGET		2021-22 BUDGET	
		2018-19	2019-20	FTE	AMOUNT	FTE	AMOUNT
001	Student Activities	18,537	30,705	-	62,000		110,822
304	Yearbook	4	2,000	-	1,750		755
305	Book Fair	1,937	1,786	-	2,500		313
306	Student Store	-	4,358	-	1,500		3,000
307	Leadership	414	-	-	292		292
308	Major Annual Fundraiser	11,316	2,763	-	87,000		79,000
309	Science Donations	220	-	-	200		62
311	PTO Parent Teacher Organization	3,008	6,180	-	3,000		1,100
312	Lunch Scholarships	-	-	-	223		223
EXPENDITURE Total		35,436	47,793	-	158,465		195,566

GRANT FUND		PRIOR YEAR ACTUALS		2020-21 BUDGET		2021-22 BUDGET	
		2018-19	2019-20	FTE	AMOUNT	FTE	AMOUNT
203	PEEK-8 Teacher Hire Grant	28,060	28,060	1	28,060		
206	Challenge Grant	804	-	-	-		
207	Diack Grant	972	-	-	-		
209	CHILDRENS FOREST	1,872	561	-	1,500		
210	OFRI	421	457	-	-		
212	Oregon Community Foundation	-	892	-	-		108
217	Gray Family Geography Grant	22,341	10,498	-	-		
220	Lundquist Scholarship	531	457	-	600		
221	Every Kid In A Park	245	-	-	-		
222	FB Coding Grant	5,722	-	-	10,000		
223	Pacific Power Grant	2,500	-	-	-		
224	Naturehoods Grant	474	-	-	-		
225	Enviromental Center Garden Grant	-	934	-	-		1,800
226	Facebook Grant	-	-	-	-		10,000
231	ESSER II	-	-	-	-	1	121,427
EXPENDITURE Total		63,943	41,860	1	40,160	1	133,335

OTHER FUNDS		PRIOR YEAR ACTUALS		2020-21 BUDGET		2021-22 BUDGET	
		2018-19	2019-20	FTE	AMOUNT	FTE	AMOUNT
251	Student Investment Account	-	-	0	81,389	2	181,162
211	Summer Learning Program	-	-	-	-	0	45,470
260	Technology Insurance	-	-	-	-	-	5,800
EXPENDITURE Total		-	-	0.20	81,389	2.30	232,432

Crook County School District
Fund 215 - PBCCS Maintenance Reserve

FY	Activity	PBCCS Maint Reserve 215-811
2010-2011	Beginning Balance	-
2010-2011	Rent	24,001.92
2010-2011	Fire System Dialer for Simplex Fire System at PB	(1,895.07)
2010-2011	3BB68 Y3HP Dayton Sump Pump & water system	(1,425.98)
2010-2011	Year-end balance	20,680.87
2011-2012	Rent	26,457.36
2011-2012	Year-end balance	47,138.23
2012-2013	Rent	28,912.80
2012-2013	Tree & limb removal	(3,200.00)
2012-2013	Year-end balance	72,851.03
2013-2014	Rent (YTD)	1.00
2013-2014	SSF Deduction (YTD)	24,000.00
2013-2014	Heat pump repair - cafeteria	(6,422.55)
2013-2014	Year-end balance	90,429.48
2014-2015	Rent (YTD)	1.00
2014-2015	SSF Deduction (YTD)	24,000.00
2014-2015	Year-end balance	114,430.48
2015-2016	Rent (YTD)	1.00
2015-2016	SSF Deduction (YTD)	24,000.00
2015-2016	Heaters for Gym	(2,900.00)
2015-2016	Sidewalk Replacement - South side of school	(5,568.80)
2015-2016	Year-end balance	129,962.68
2016-2017	Rent (YTD)	1.00
2016-2017	Repair Heat Pump Mod 2	(613.10)
2016-2017	Year-end balance	129,350.58
2017-2018	Rent (YTD)	1.00
2017-2018	Tree Trimming/Removal	(3,775.00)
2017-2018	Fencing Project	(12,198.06)
2017-2018	Asphalt repair & repaving	(3,448.70)
2017-2018	Year-end balance	109,929.82
2018-2019	Rent (YTD)	1.00
2018-2019	Fencing Project	(10,355.68)
2018-2019	Entryway Upgrade	(5,729.59)
2018-2019	Abestos Testing	(420.00)
2018-2019	Balance 6/30/19	93,425.55
2019-2020	Rent (YTD)	1.00
2019-2020	Balance 9/30/19	93,426.55

Maintenance reserve can be used for Powell Butte building maintenance and/or drain field