Powell Butte Community Charter School

2025-26 Approved Budget
May 15th, 2025

Powell Butte Community Charter School
2025-26 Budget Calendar

April 14, 2025	Proposed Budget scenarios presented to board. Board selects and authorizes scenario to develop Approved budget.
May 15,2025	Approved budget presented to Board at regular board meeting. Board may adopt or approve with changes at this meeting.
June 19, 2025	2025-26 Adopted Budget approved by Board at regular board meeting (if not approved at May meeting).
July 1, 2025	2025-26 Adopted Budget due to CCSD.

Powell Butte Community Charter School

2025-26 Budget Assumptions

Revenue

- Enrollment cap at 210. Estimated ADMw of 220.31
- Budgeting the charter school rate at $11,224, which is an increase of $780 per ADMw
- CCSD pass through rate of 83%
- Student Investment Account revenues of $199,070 (Slight increase from prior year)

Expenditures

- COLA increase of 3% for staff
- 1 Additional personal day for staff
- Insurance cap of $1600
- PERS rate will increase 1.66% - OPSRP: 26.52% / Tier I/II: 29.7%
- Curriculum Reserve established - $14.077

Reserves / Fund Balance

- Contingency balance set at 8% of SSF revenue per charter
- 6% of total revenues set aside for future operating needs
- Any remaining surplus budgeted as reserves.

Powell Butte Community Charter School

2025-2026 Budget Summary

	PRIOR YEAR ACTUALS		2024-25 ADOPTED		2025-26 APPROVED		+/- FROM 24-25	
	22-23	23-24		AMOUNT	FTE	AMOUNT	DOLLARS	%
GENERAL FUND								
REVENUE								
State School Fund	1,947,884	2,021,647		2,082,052		2,221,211	139,159	7%
Misc/other	68,363	44,390		20,000		20,000	-	0%
Total Revenue	2,016,247	2,066,037		2,102,052		2,241,211	139,159	7%
EXPENDITURES BY TYPE								
Salaries & Wages	971,843	1,038,515	17.88	1,067,326	18.58	1,166,961	99,636	9%
Taxes & Benefits	553,824	636,802		745,492		730,165	(15,327)	-2%
Services	300,956	376,949		519,583		635,727	116,145	22%
Supplies	70,596	96,844		112,035		79,744	(32,291)	-29%
Transfers	55,550	6,644	-	10,000		26,577	16,577	166%
Other	16,677	19,202		35,950		37,568	1,618	5%
Total Expenditures by Type	1,969,446	2,174,956	17.88	2,490,385	18.58	2,676,742	186,357	7%
EXPENDITURES BY FUNCTION								
Instruction	1,244,287	1,427,450	14.90	1,529,200	15.58	1580175.83	50,975	3%
Curriculum/Instruct Dev	3,399	10,284		32,000		34,105	2,105	7%
Board of Education	17,683	20,320		24,600		27,598	2,998	12%
Administration	280,946	293,827	1.98	336,358	2.00	304,281	(32,077)	-10%
Business Services	64,231	69,777		72,400		112,948	40,548	56%
Facility & Grounds Maintenance	243,854	271,207	1.00	422,683	1.00	502,912	80,229	19%
Guidance Services	1,577	3,718	-	-	-	12,135	12,135	0%
Human Resources	1,415	2,136		2,250		2,351	101	5%
Transportation	20,107	29,637		29,394		31,740	2,346	8%
Technology	36,399	39,956		31,500		41,918	10,418	33%
Transfers	55,550	6,644		10,000		26,577	16,577	166%
Total Expenditures by Function	1,969,446	2,174,956	17.88	2,490,385	18.58	2,676,742	186,357	7%
Operating Surplus/(Deficit)	**46,801**	**(108,919)**		**(388,333)**		**(435,531)**		
FUND BALANCE								
Beginning Fund Balance	926,036	971,235		800,000		838,609	38,609	5%
Operating Surplus/(Deficit)	45,199	(108,919)		(388,333)		(435,531)	(47,198)	12%
Contingency	-	-		166,564		177,697	11,133	7%
Assigned for Facilities	-	-		100,000		40,592	(59,408)	-59%
Assigned for Future Operations	-	-		145,103		184,789	39,686	27%
Ending Fund Balance/Reserves	**971,235**	**862,316**		**(0)**		**0**	0	0
Total General Fund	**2,940,681**	**3,037,272**	**17.88**	**2,656,949**	**18.58**	**3,079,820**	**422,871**	**16%**
OTHER FUNDS								
STUDENT ACTIVITY FUND	76,869	91,385		122,938		193,830	70,892	58%
GRANT FUND	159,182	99,513	0.88	103,209	0.63	132,996	29,787	29%
STUDENT INVESTMENT FUND	210,906	187,865	1.86	187,860	1.86	199,070	11,210	6%
CURRICULUM RESERVE	-	-	-	-	-	14,077	14,077	0%
TECHNOLOGY RESERVE	6,360	936	-	32,000	-	45,550	13,550	42%
TOTAL POWELL BUTTE	**453,316**	**379,699**	**2.74**	**446,007**	**2.48**	**585,523**	**139,516**	**135%**

Powell Butte Community Charter School

2025-26 Budget

Fund		Description	PRIOR YEAR ACTUALS 2022-23	PRIOR YEAR ACTUALS 2023-24	2024-25 ADOPTED FTE	2024-25 ADOPTED AMOUNT	2025-26 APPROVED FTE	2025-26 APPROVED AMOUNT
100 - GENERAL FUND								
REVENUE								
0000	**Revenue**							
	1510	Dividends	(21,857)	(38,427)	-	(20,000)	-	(20,000)
	1910	Rentals	(580)	(980)	-	-	-	-
	1920	Contributions and Donations from Private Sources	(2,211)	(3,616)	-	-	-	-
	1990	Miscellaneous	(42,115)	(1,367)	-	-	-	-
	3101	State School Fund	(1,947,884)	(2,021,647)	-	(2,082,052)	-	(2,221,211)
	5300	Sale of or Compensation for Loss of Fixed Assets	(1,600)	-	-	-	-	-
	5400	Beginning Fund Balance	(926,036)	(972,837)	-	(800,000)	-	(838,609)
REVENUE Total			**(2,942,283)**	**(3,038,874)**	**-**	**(2,902,052)**	**-**	**(3,079,820)**
EXPENDITURE								
1111	**Elementary Programs K-5**							
	0111	Certified Salaries	383,746	405,914	7.01	415,174	6.65	458,982
	0112	Classified Salaries	108,868	111,382	4.08	124,028	3.94	122,065
	0122	Substitute Salaries - Classified	4,473	6,035	-	8,000	-	8,500
	0211	PERS - Tier I/II	7,421	7,838	-	8,318	-	9,545
	0216	PERS - OPSRP	106,304	131,080	-	147,527	-	139,016
	0220	FICA - Medicare / Social Security	38,641	40,617	-	42,696	-	44,141
	0231	Workers Compensation	1,712	1,231	-	2,219	-	1,873
	0232	Unemployment Compensation	-	-	-	8,372	-	-
	0234	PFL Tax	(9)	2,953	-	3,117	-	3,231
	0240	Insurance	152,879	171,895	-	173,779	-	186,943
	0241	Insurance Opt Out	-	-	-	-	-	5,760
	0311	Instructional Services	13,787	17,013	-	17,000	-	17,765
	0353	Postage	-	513	-	-	-	-
	0410	Consumable Supplies & Materials	821	1,723	-	2,250	-	2,250
	0420	Textbooks	9,708	42,376	-	60,750	-	26,151
	0460	Non-Consumable Items	135	1,491	-	-	-	-
	0470	Computer Software	500	721	-	4,000	-	4,180
	Elementary Programs K-5 Total		**828,985**	**942,780**	**11.09**	**1,017,230**	**10.59**	**1,030,402**
1121	**Middle School Programs 6-8**							
	0111	Certified Salaries	264,192	295,281	4.49	299,538	4.38	332,979
	0211	PERS - Tier I/II	18,436	20,368	-	22,313	-	24,293
	0216	PERS - OPSRP	49,444	59,774	-	65,359	-	65,846
	0220	FICA - Medicare / Social Security	21,181	23,618	-	24,008	-	25,177
	0231	Workers Compensation	886	677	-	1,129	-	1,023
	0232	Unemployment Compensation	-	-	-	4,708	-	-
	0234	PFL Tax	(1)	1,739	-	1,757	-	1,843
	0240	Insurance	53,936	65,994	-	78,909	-	83,774
	0311	Instructional Services	5,141	8,386	-	6,000	-	6,270
	0410	Consumable Supplies & Materials	336	905	-	1,000	-	1,000
	0420	Textbooks	1,567	6,787	-	6,000	-	6,270
	0460	Non-Consumable Items	183	317	-	250	-	250
	0470	Computer Software	-	822	-	1,000	-	1,045
	Middle School Programs 6-8 Total		**415,302**	**484,670**	**4.49**	**511,971**	**4.38**	**549,771**
2120	**Guidance Services**							
	0111	Certified Salaries	1,200	2,784	-	-	-	3,259
	0216	PERS - OPSRP	285	697	-	-	-	2,383
	0220	FICA - Medicare / Social Security	92	213	-	-	-	687
	0231	Workers Compensation	4	8	-	-	-	28
	0234	PFL Tax	(4)	16	-	-	-	50
	0241	Insurance Opt Out	-	-	-	-	-	5,728
	Guidance Services Total		**1,577**	**3,718**	**-**	**-**	**-**	**12,135**
2210	**Improvement of Instruction Services**							
	0111	Certified Salaries	-	263	-	-	-	-
	0216	PERS - OPSRP	-	66	-	-	-	-
	0220	FICA - Medicare / Social Security	-	20	-	-	-	-
	0231	Workers Compensation	-	1	-	-	-	-
	0234	PFL Tax	-	1	-	-	-	-
	0318	Professional Dev - Non-Instructional Staff	-	-	-	15,000	-	15,675
	0319	Professional Dev - Instructional Staff	-	145	-	500	-	523
	0342	Travel	-	-	-	500	-	523
	0380	Non-Instructional Contracted Services	100	100	-	-	-	-
	0410	Consumable Supplies & Materials	668	170	-	-	-	-
	Improvement of Instruction Services Total		**768**	**766**	**-**	**16,000**	**-**	**16,720**

Powell Butte Community Charter School

2025-26 Budget

			PRIOR YEAR ACTUALS		2024-25 ADOPTED		2025-26 APPROVED	
	Fund	Description	2022-23	2023-24	FTE	AMOUNT	FTE	AMOUNT
2240	**Instructional Staff Development**							
	0131	Additional Salaries - Certified	-	-	-	-	-	338
	0132	Additional Salaries - Classified	-	-	-	-	-	155
	0216	PERS - OPSRP	-	-	-	-	-	131
	0220	FICA - Medicare / Social Security	-	-	-	-	-	38
	0231	Workers Compensation	-	-	-	-	-	2
	0234	PFL Tax	-	-	-	-	-	3
	0312	Instructional Programs Improvement Services	529	-	-	-	-	-
	0318	Professional Dev - Non-Instructional Staff	-	2,250	-	15,000	-	15,675
	0319	Professional Dev - Instructional Staff	-	7,015	-	500	-	523
	0342	Travel	-	253	-	500	-	523
	0380	Non-Instructional Contracted Services	2,000	-	-	-	-	-
	0410	Consumable Supplies & Materials	60	-	-	-	-	-
	0420	Textbooks	42	-	-	-	-	-
	Instructional Staff Development Total		**2,631**	**9,518**	**-**	**16,000**	**-**	**17,385**
2310	**Board of Education**							
	0133	Additional Salaries - Administrative	-	-	-	-	-	1,400
	0216	PERS - OPSRP	-	-	-	-	-	371
	0220	FICA - Medicare / Social Security	-	-	-	-	-	107
	0231	Workers Compensation	-	-	-	-	-	4
	0234	PFL Tax	-	-	-	-	-	8
	0318	Professional Dev - Non-Instructional Staff	575	-	-	-	-	-
	0381	Audit Services	13,850	15,650	-	20,000	-	20,900
	0410	Consumable Supplies & Materials	503	458	-	300	-	314
	0413	Meeting Supplies	531	354	-	300	-	314
	0470	Computer Software	-	18	-	-	-	-
	0480	Computer Hardware	24	-	-	-	-	-
	0640	Dues and Fees	2,200	3,840	-	4,000	-	4,180
	Board of Education Total		**17,683**	**20,320**	**-**	**24,600**	**-**	**27,598**
2410	**Office of the Administrator**							
	0111	Certified Salaries	-	-	-	7,500	-	-
	0112	Classified Salaries	51,210	53,552	1.00	52,021	1.00	56,294
	0113	Administrative Salaries	109,476	112,470	1.00	-	1.00	107,788
	0114	Managerial Salaries	-	-	-	104,175	-	-
	0122	Substitute Salaries - Classified	632	340	-	-	-	-
	0213	PERS - Retirees Tier I/II OPSRP	28,883	31,345	-	-	-	-
	0216	PERS - OPSRP	12,580	13,488	-	44,247	-	43,515
	0220	FICA - Medicare / Social Security	12,128	12,565	-	12,155	-	12,353
	0231	Workers Compensation	505	318	-	492	-	510
	0232	Unemployment Compensation	-	-	-	2,383	-	-
	0234	PFL Tax	1	777	-	749	-	904
	0240	Insurance	25,926	24,830	-	70,035	-	38,400
	0319	Professional Dev - Instructional Staff	307	-	-	-	-	-
	0341	In-district Travel	197	380	-	-	-	-
	0342	Travel	115	481	-	-	-	-
	0351	Telephone	4,400	4,415	-	-	-	-
	0353	Postage	416	342	-	1,000	-	1,045
	0354	Advertising	3,748	2,522	-	4,000	-	4,180
	0355	Printing and Binding	2,797	3,855	-	5,000	-	5,225
	0380	Non-Instructional Contracted Services	-	886	-	-	-	-
	0410	Consumable Supplies & Materials	12,469	14,358	-	15,000	-	15,675
	0413	Meeting Supplies	302	194	-	200	-	209
	0440	Periodicals	-	52	-	-	-	-
	0460	Non-Consumable Items	1,558	1,105	-	1,000	-	1,045
	0470	Computer Software	70	220	-	200	-	209
	0480	Computer Hardware	-	15	-	-	-	-
	0640	Dues and Fees	1,638	1,753	-	2,500	-	2,613
	0651	Liability Insurance	11,587	13,563	-	13,700	-	14,317
	Office of the Administrator Total		**280,946**	**293,827**	**2.00**	**336,358**	**2.00**	**304,281**
2520	**Fiscal Services**							
	0380	Non-Instructional Contracted Services	63,075	69,777	-	72,400	-	112,948
	0630	Bad Debt Write-Off	1,083	-	-	-	-	-
	0640	Dues and Fees	72	-	-	-	-	-
	Fiscal Services Total		**64,231**	**69,777**	**-**	**72,400**	**-**	**112,948**

Powell Butte Community Charter School

2025-26 Budget

Fund		Description	PRIOR YEAR ACTUALS 2022-23	PRIOR YEAR ACTUALS 2023-24	2024-25 ADOPTED FTE	2024-25 ADOPTED AMOUNT	2025-26 APPROVED FTE	2025-26 APPROVED AMOUNT
2540	**Operations / Maintenance**							
	0111	Certified Salaries	155	95	-	-	-	-
	0112	Classified Salaries	45,875	48,070	1.00	56,890	1.00	63,198
	0122	Substitute Salaries - Classified	-	2,329	-	-	-	12,000
	0216	PERS - OPSRP	10,918	12,057	-	15,377	-	18,288
	0220	FICA - Medicare / Social Security	3,521	3,863	-	4,352	-	6,193
	0231	Workers Compensation	1,018	621	-	1,253	-	1,783
	0232	Unemployment Compensation	-	-	-	853	-	-
	0234	PFL Tax	-	239	-	272	-	453
	0240	Insurance	6,497	7,892	-	9,111	-	-
	0241	Insurance Opt Out	-	-	-	-	-	5,760
	0319	Professional Dev - Instructional Staff	190	195	-	-	-	-
	0321	Cleaning Services	55,800	50,300	-	55,800	-	58,311
	0322	Repairs and Maintenance Services	21,190	225	-	101,999	-	106,589
	0324	Rentals	1	33,649	-	33,600	-	35,112
	0325	Electricity	32,589	40,524	-	50,000	-	62,195
	0326	Fuel	14,473	11,405	-	10,000	-	10,450
	0327	Water	974	1,074	-	1,500	-	1,638
	0328	Garbage	4,963	5,514	-	6,000	-	6,705
	0329	Other Property Services	2,469	2,015	-	3,000	-	3,135
	0342	Travel	-	40	-	200	-	209
	0351	Telephone	-	3,507	-	5,000	-	5,225
	0355	Printing and Binding	7,604	4,188	-	4,440	-	4,640
	0380	Non-Instructional Contracted Services	11,766	29,604	-	30,000	-	66,350
	0410	Consumable Supplies & Materials	17,466	10,649	-	14,285	-	15,086
	0460	Non-Consumable Items	6,311	3,152	-	3,000	-	3,135
	0541	Original Equipment Purchase	-	-	-	15,500	-	16,198
	0640	Dues and Fees	75	-	-	250	-	261
	Operations / Maintenance Total		**243,854**	**271,207**	**1.00**	**422,683**	**1.00**	**502,912**
2550	**Transportation**							
	0330	Student Transportation Services	20,107	29,637	-	29,394	-	31,740
	Transportation Total		**20,107**	**29,637**	**-**	**29,394**	**-**	**31,740**
2640	**Human Resources**							
	0354	Advertising	250	250	-	250	-	261
	0380	Non-Instructional Contracted Services	-	78	-	-	-	-
	0389	Employee Screening	1,165	1,808	-	2,000	-	2,090
	Human Resources Total		**1,415**	**2,136**	**-**	**2,250**	**-**	**2,351**
2660	**Technology**							
	0112	Classified Salaries	2,017	-	-	-	-	-
	0216	PERS - OPSRP	478	-	-	-	-	-
	0220	FICA - Medicare / Social Security	154	-	-	-	-	-
	0231	Workers Compensation	7	-	-	-	-	-
	0318	Professional Dev - Non-Instructional Staff	-	-	-	3,000	-	3,135
	0359	Internet	12,048	12,053	-	14,000	-	14,630
	0380	Non-Instructional Contracted Services	4,330	16,900	-	12,000	-	21,540
	0410	Consumable Supplies & Materials	408	-	-	-	-	-
	0460	Non-Consumable Items	79	76	-	-	-	-
	0470	Computer Software	9,412	8,877	-	1,500	-	1,568
	0480	Computer Hardware	7,443	2,004	-	1,000	-	1,045
	0640	Dues and Fees	21	46	-	-	-	-
	Technology Total		**36,399**	**39,956**	**-**	**31,500**	**-**	**41,918**
5200	**Transfer of Funds**							
	0710	Fund Modifications	55,550	6,644	-	10,000	-	26,577
	Transfer of Funds Total		**55,550**	**6,644**	**-**	**10,000**	**-**	**26,577**
6110	**Operating Contingency**							
	0810	Current Year Contingency	-	-	-	311,667	-	403,081
	Operating Contingency Total		**-**	**-**	**-**	**311,667**	**-**	**403,081**
7000	**Reserved For Next Year**							
	0820	Reserved For Next Year	-	-	-	100,000	-	-
	Reserved For Next Year Total		**-**	**-**	**-**	**100,000**	**-**	**-**
EXPENDITURE Total			**1,969,446**	**2,174,956**	**18.58**	**2,902,052**	**17.97**	**3,079,820**
100 - GENERAL FUND TOTAL			**(972,837)**	**(863,918)**	**18.58**	**0**	**17.97**	**0**

Powell Butte Community Charter School

2025-26 Budget

Fund		Description	PRIOR YEAR ACTUALS 2022-23	PRIOR YEAR ACTUALS 2023-24	2024-25 ADOPTED FTE	2024-25 ADOPTED AMOUNT	2025-26 APPROVED FTE	2025-26 APPROVED AMOUNT
210 - STUDENT ACTIVITY								
REVENUE								
0000	**Revenue**							
	1720	Student Store Sales	(1,335)	-	-	-	-	-
	1760	Fundraising	(44,187)	(43,805)	-	-	-	-
	1920	Contributions and Donations from Private Sources	(7,047)	(9,072)	-	-	-	(46,661)
	1990	Miscellaneous	(4,787)	(5,860)	-	-	-	-
	5400	Beginning Fund Balance	(164,875)	(145,363)	-	(122,938)	-	(147,169)
	Revenue Total		**(222,231)**	**(204,099)**	**-**	**(122,938)**	**-**	**(193,830)**
EXPENDITURE								
	Expenditure							
	0111	Certified Salaries	2,360	2,165	-	2,979	-	-
	0112	Classified Salaries	449	842	-	449	-	-
	0216	PERS - OPSRP	666	753	-	927	-	-
	0220	FICA - Medicare / Social Security	206	226	-	252	-	-
	0231	Workers Compensation	9	9	-	10	-	-
	0232	Unemployment Compensation	-	-	-	49	-	-
	0234	PFL Tax	7	17	-	18	-	-
	0330	Student Transportation Services	2,695	4,519	-	-	-	-
	0342	Travel	973	1,802	-	-	-	-
	0348	Non-Employee Travel	-	562	-	-	-	-
	0380	Non-Instructional Contracted Services	2,500	12,000	-	2,500	-	177,830
	0390	Other Gen Prof & Tech Servcs	-	-	-	96,776	-	-
	0460	Non-Consumable Items	7,101	10,015	-	-	-	-
	0470	Computer Software	228	1,210	-	-	-	-
	0480	Computer Hardware	24,288	24,599	-	-	-	-
	0640	Dues and Fees	11,073	12,971	-	-	-	-
	0710	Fund Modifications	-	-	-	16,000	-	16,000
	Expenditure Total		**76,869**	**91,385**	**-**	**122,938**	**-**	**193,830**
210 - STUDENT ACTIVITY TOTAL			**(145,363)**	**(112,714)**	**-**	**-**	**-**	**-**
211 - SUMMER LEARNING (No Activity)								
REVENUE								
0000	**Revenue**							
	5200	Interfund Transfers	(12,737)	(0)	-	-		
	5400	Beginning Fund Balance	12,737	0	-	-		
	Revenue Total		**0**	**-**	**-**	**-**	**-**	**-**

Powell Butte Community Charter School

2025-26 Budget

Fund		Description	PRIOR YEAR ACTUALS 2022-23	PRIOR YEAR ACTUALS 2023-24	2024-25 ADOPTED FTE	2024-25 ADOPTED AMOUNT	2025-26 APPROVED FTE	2025-26 APPROVED AMOUNT
220 - GRANT FUND								
REVENUE								
0000	**Revenue**							
	1920	Contributions and Donations from Private Sources	(1,500)	(12,989)	-	-	-	-
	3299	Other State Restricted Grants	(75,476)	(89,850)	-	(95,422)	-	(114,693)
	4300	RESTRICTED REVENUE - FEDERAL	(75,770)	(2,262)	-	-	-	-
	5200	Interfund Transfers	-	(144)	-	-	-	-
	5400	Beginning Fund Balance	(20,078)	(13,642)	-	(7,787)	-	(18,303)
	Revenue Total		**(172,824)**	**(118,888)**	**-**	**(103,209)**	**-**	**(132,996)**
EXPENDITURE								
1111	**Elementary Programs K-5**							
	0111	Certified Salaries	37,683	57,315	0.50	64,655	0.63	91,503
	0112	Classified Salaries	6,549	-	-	-	-	-
	0122	Substitute Salaries - Classified	564	-	-	-	-	-
	0211	PERS - Tier I/II	124	-	-	-	-	-
	0212	PERS - Employee Pickup	-	1,109	-	1,813	-	-
	0216	PERS - OPSRP	2,748	5,825	-	8,168	-	10,437
	0220	FICA - Medicare / Social Security	1,093	1,758	-	2,312	-	3,011
	0231	Workers Compensation	45	73	-	95	-	121
	0232	Unemployment Compensation	-	-	-	453	-	-
	0234	PFL Tax	1	129	-	169	-	220
	0240	Insurance	-	-	-	-	-	8,000
	0311	Instructional Services	1,068	818	-	-	-	108
	0324	Rentals	33,792	-	-	-	-	-
	0330	Student Transportation Services	190	-	-	-	-	-
	0348	Non-Employee Travel	-	413	-	165	-	-
	0380	Non-Instructional Contracted Services	-	-	-	-	-	11,669
	0410	Consumable Supplies & Materials	-	532	-	-	-	-
	0420	Textbooks	-	2,614	-	-	-	-
	0460	Non-Consumable Items	1,189	-	-	1,110	-	823
	0470	Computer Software	3,573	1,261	-	630	-	-
	0640	Dues and Fees	134	-	-	-	-	-
	Elementary Programs K-5 Total		**88,754**	**71,847**	**0.50**	**79,570**	**0.63**	**125,893**
1113	**Elementary Extracurricular**							
	0111	Certified Salaries	-	402	-	-	-	-
	0216	PERS - OPSRP	-	101	-	-	-	-
	0220	FICA - Medicare / Social Security	-	29	-	-	-	-
	0231	Workers Compensation	-	1	-	-	-	-
	0234	PFL Tax	-	2	-	-	-	-
	Elementary Extracurricular Total		**-**	**535**	**-**	**-**	**-**	**-**
1121	**Middle School Programs 6-8**							
	0111	Certified Salaries	19,183	16,613	-	16,962	-	-
	0211	PERS - Tier I/II	156	-	-	-	-	-
	0216	PERS - OPSRP	858	-	-	-	-	-
	0220	FICA - Medicare / Social Security	321	-	-	-	-	-
	0231	Workers Compensation	13	-	-	-	-	-
	0380	Non-Instructional Contracted Services	-	-	-	-	-	248
	0470	Computer Software	1,928	-	-	-	-	-
	Middle School Programs 6-8 Total		**22,458**	**16,613**	**-**	**16,962**	**-**	**248**
1122	**Middle School Extracurricular**							
	0111	Certified Salaries		2,640	-	-	-	-
	0211	PERS - Tier I/II	-	138	-	-	-	-
	0216	PERS - OPSRP	-	537	-	-	-	-
	0220	FICA - Medicare / Social Security	-	200	-	-	-	-
	0231	Workers Compensation	-	8	-	-	-	-
	0234	PFL Tax	-	15	-	-	-	-
	Middle School Extracurricular Total		**-**	**3,537**	**-**	**-**	**-**	**-**
2120	**Guidance Services**							
	0111	Certified Salaries	580	-	-	-	-	-
	0216	PERS - OPSRP	138	-	-	-	-	-
	0220	FICA - Medicare / Social Security	44	-	-	-	-	-
	0231	Workers Compensation	2	-	-	-	-	-
	Guidance Services Total		**763**	**-**	**-**	**-**	**-**	**-**
2210	**Improvement of Instruction Services**							
	0342	Travel	1,437	-	-	-	-	-
	0380	Non-Instructional Contracted Services	-	3,180	-	-	-	1,400
	0410	Consumable Supplies & Materials	-	-	-	5,431	-	5,431
	Improvement of Instruction Services Total		**1,437**	**3,180**	**-**	**5,431**	**-**	**6,831**

Powell Butte Community Charter School

2025-26 Budget

	Fund	Description	PRIOR YEAR ACTUALS 2022-23	PRIOR YEAR ACTUALS 2023-24	2024-25 ADOPTED FTE	2024-25 ADOPTED AMOUNT	2025-26 APPROVED FTE	2025-26 APPROVED AMOUNT
2240	**Instructional Staff Development**							
	0319	Professional Dev - Instructional Staff	1,800	-	-	-	-	-
	0410	Consumable Supplies & Materials	202	-	-	-	-	-
	0640	Dues and Fees	928	-	-	-	-	-
	Instructional Staff Development Total		**2,930**	**-**	**-**	**-**	**-**	**-**
2410	**Office of the Administrator**							
	0112	Classified Salaries	754	-	-	-	-	-
	0216	PERS - OPSRP	179	-	-	-	-	-
	0220	FICA - Medicare / Social Security	58	-	-	-	-	-
	0231	Workers Compensation	2	-	-	-	-	-
	0410	Consumable Supplies & Materials	159	248	-	-	-	-
	0460	Non-Consumable Items	-	1,083	-	1,223	-	-
	Office of the Administrator Total		**1,151**	**1,331**	**-**	**1,223**	**-**	**-**
2540	**Operations / Maintenance**							
	0112	Classified Salaries	754	-	-	-	-	-
	0216	PERS - OPSRP	179	-	-	-	-	-
	0220	FICA - Medicare / Social Security	58	-	-	-	-	-
	0231	Workers Compensation	16	-	-	-	-	-
	0351	Telephone	3,898	567	-	-	-	-
	0380	Non-Instructional Contracted Services	822	-	-	-	-	-
	0410	Consumable Supplies & Materials	462	-	-	-	-	-
	0470	Computer Software	3,498	-	-	-	-	-
	Operations / Maintenance Total		**9,686**	**567**	**-**	**-**	**-**	**-**
2660	**Technology**							
	0390	Other Gen Prof & Tech Servcs	-	-	-	23	-	23
	0470	Computer Software	629	-	-	-	-	-
	0480	Computer Hardware	31,374	1,903	-	-	-	-
	Technology Total		**32,003**	**1,903**	**-**	**23**	**-**	**23**
EXPENDITURE Total			**159,182**	**99,513**	**0.50**	**103,209**	**0.63**	**132,996**
220 - GRANT FUND TOTAL			**(13,642)**	**(19,375)**	**0.50**	**0**	**0.63**	**(0)**

Powell Butte Community Charter School

2025-26 Budget

Fund		Description	PRIOR YEAR ACTUALS 2022-23	PRIOR YEAR ACTUALS 2023-24	2024-25 ADOPTED FTE	2024-25 ADOPTED AMOUNT	2025-26 APPROVED FTE	2025-26 APPROVED AMOUNT
251 - STUDENT INVESTMENT ACCOUNT								
REVENUE								
0000	**Revenue**							
	3299	Other State Restricted Grants	(159,232)	(187,865)	-	(187,860)	-	(199,070)
	5200	Interfund Transfers	(42,813)	0	-	-	-	-
	5400	Beginning Fund Balance	(8,861)	-	-	-	-	-
	Revenue Total		**(210,906)**	**(187,865)**	**-**	**(187,860)**	**-**	**(199,070)**
EXPENDITURE								
1111	**Elementary Programs K-5**							
	0111	Certified Salaries	50,913	32,943	-	24,485	0.57	45,388
	0112	Classified Salaries	14,682	14,012	-	11,073	-	-
	0216	PERS - OPSRP	15,559	11,753	-	9,611	-	12,037
	0220	FICA - Medicare / Social Security	4,953	3,581	-	2,680	-	3,439
	0231	Workers Compensation	214	154	-	113	-	140
	0232	Unemployment Compensation	-	-	-	526	-	-
	0234	PFL Tax	1	260	-	196	-	252
	0240	Insurance	19,966	16,437	-	10,556	-	10,659
	0410	Consumable Supplies & Materials	47	-	-	-	-	-
	0420	Textbooks	60	-	-	-	-	-
	Elementary Programs K-5 Total		106,394	79,139	-	59,240	0.57	71,915
1121	**Middle School Programs 6-8**							
	0111	Certified Salaries	12,217	2,409	-	11,919	0.28	22,538
	0216	PERS - OPSRP	2,898	603	-	3,222	-	5,977
	0220	FICA - Medicare / Social Security	902	179	-	893	-	1,708
	0231	Workers Compensation	38	7	-	37	-	69
	0232	Unemployment Compensation	-	-	-	175	-	-
	0234	PFL Tax	1	13	-	65	-	125
	0240	Insurance	2,570	517	-	1,615	-	5,293
	0420	Textbooks	60	-	-	-	-	-
	Middle School Programs 6-8 Total		18,685	3,729	-	17,926	0.28	35,710
2110	**Attendance and Social Work Services**							
	0111	Certified Salaries	15,665	16,748	-	-	-	-
	0216	PERS - OPSRP	3,716	4,192	-	-	-	-
	0220	FICA - Medicare / Social Security	1,198	1,281	-	-	-	-
	0231	Workers Compensation	52	54	-	-	-	-
	0234	PFL Tax	-	94	-	-	-	-
	0240	Insurance	3,725	3,847	-	-	-	-
	Attendance and Social Work Services Total		24,356	26,217	-	-	-	-
2120	**Guidance Services**							
	0111	Certified Salaries	43,999	56,412	-	63,811	1.00	67,717
	0216	PERS - OPSRP	10,437	14,120	-	17,248	-	17,959
	0220	FICA - Medicare / Social Security	3,366	4,315	-	4,882	-	5,181
	0231	Workers Compensation	138	173	-	195	-	210
	0232	Unemployment Compensation	-	-	-	957	-	-
	0234	PFL Tax	4	317	-	357	-	379
	0240	Insurance	3,527	3,444	-	23,244	-	-
	Guidance Services Total		61,470	78,781	-	110,694	1.00	91,446
EXPENDITURE Total			**210,906**	**187,865**	**-**	**187,860**	**1.86**	**199,070**
251 - STUDENT INVESTMENT ACCOUNT TOTAL			**-**	**-**	**-**	**-**	**1.86**	**0**

Powell Butte Community Charter School

2025-26 Budget

Fund		Description	PRIOR YEAR ACTUALS 2022-23	PRIOR YEAR ACTUALS 2023-24	2024-25 ADOPTED FTE	2024-25 ADOPTED AMOUNT	2025-26 APPROVED FTE	2025-26 APPROVED AMOUNT
260 - TECHNOLOGY RESERVE								
REVENUE								
0000	**Revenue**							
	1990	Miscellaneous	(1,625)	(1,225)	-	-	-	-
	5200	Interfund Transfers	-	(6,500)	-	(26,000)	-	(28,500)
	5400	Beginning Fund Balance	(3,782)	953	-	(6,000)	-	(17,050)
	Revenue Total		**(5,407)**	**(6,772)**	**-**	**(32,000)**	**-**	**(45,550)**
EXPENDITURE								
2660	**Technology**							
	0322	Repairs and Maintenance Services	3,593	900	-	-	-	-
	0380	Non-Instructional Contracted Services	2,500	-	-	-	-	-
	0480	Computer Hardware	223	6	-	32,000	-	45,550
	0640	Dues and Fees	44	31	-	-	-	-
	Expenditure Total		**6,360**	**936**	**-**	**32,000**	**-**	**45,550**
260 - TECHNOLOGY RESERVE TOTAL			**953**	**(5,835)**	**-**	**-**	**-**	**-**
261 - CURRICULUM RESERVE								
REVENUE								
0000	**Revenue**							
	5200	Interfund Transfers	-	-	-	-	-	(14,077)
	Revenue Total		-	-	-	-	-	(14,077)
EXPENDITURE								
1111	**Elementary Programs K-5**							
	0420	Textbooks	-	-	-	-	-	14,077
	Expenditure Total		-	-	-	-	-	14,077
261 - CURRICULUM RESERVE TOTAL			**-**	**-**	**-**	**-**	**-**	**-**