

6/8/16 

	2015-16 Current Budget (A)	Projected 2016-17 Budget (C)	Difference (A-C)	Comments
<b>Income</b>				
8000 - Beginning Budgetary Cash	62,485	51,099	(11,386)	
8290 - Federal Revenues	16,900	16,900	0	
8550 - Mandated Cost Reimbursements	43,060	0	(43,060)	
8560 - State Lottery Revenue	12,339	10,062	(2,277)	
8590 - All Other State Revenue	26,574	17,000	(9,574)	
8634 - Food Service Sales	7,500	7,500	0	
8660 - Interest	400	400	0	
8677 - Interagency Services	0	0	0	
8695 - Fundraising	61,190	12,000	(49,190)	
8696 - Rents & Services	700	0	(700)	
8697 - Restricted Grants & Donations	0	0	0	
8698 - Unrestricted Grants & Donations	6,100	6,100	0	
Local Control Funding Formula - All Sources	595,812	575,758	(20,054)	
<b>Total Income &amp; Beginning Balance</b>	<b>833,060</b>	<b>696,819</b>	<b>(136,241)</b>	
<b>Expense</b>				
<b>1000 - Certificated Salaries</b>				
1100 - Teachers	264,161	227,897	(36,263)	<i>Reduction of One FTE</i>
1199 - Substitutes/Leave/Sick	14,270	14,270	0	
<b>Total 1000 - Certificated Salaries</b>	<b>278,431</b>	<b>242,167</b>	<b>(36,263)</b>	
<b>2000 - Classified Salaries</b>				
2100 - Aides	30,000	30,000	0	
2199 - Classified Sick Leave	2,000	2,000	0	
2300 - Administrative Salaries	136,113	136,457	344	
<b>Total 2000 - Classified Salaries</b>	<b>168,113</b>	<b>168,457</b>	<b>344</b>	
<b>3001 - Employee Benefits</b>				
3300 - Social Security	34,161	31,413	(2,748)	
3400 - Health & Welfare	29,400	29,400	0	
3500 - Unemployment Insurance	6,000	6,000	0	
3600 - Workers Comp	6,461	6,461	0	
3900 - Retirement	7,500	7,500	0	
<b>Total 3001 - Employee Benefits</b>	<b>83,522</b>	<b>80,774</b>	<b>(2,748)</b>	

	2015-16 Current Budget (A)	Projected 2016-17 Budget (C)	Difference (A-C)	Comments
<b>4000 - Books &amp; Supplies</b>				
4150 - High School Program Expense	3,900	3,900	0	
4310 - K-8 Program Expense	9,393	9,393	0	
4320 - Office & Other Supplies	6,276	6,276	0	
4350 - Clean Jobs	31,616	31,616	0	
4700 - Food	7,500	7,500	0	
<b>Total 4000 - Books &amp; Supplies</b>	<b>58,685</b>	<b>58,685</b>	<b>0</b>	
<b>5000 - Services &amp; Other Operating Exp</b>				
5200 - Travel & Conferences	429	429	0	
5300 - Dues & Memberships	3,500	3,500	0	
5400 - Liability Insurance	21,896	21,896	0	
5510 - Utilities	14,500	14,500	0	
5550 - Janitorial Service	6,565	6,565	0	
5610 - Temporary Facilities Rent	1,633	1,633	0	
5620 - Repairs	2,500	2,500	0	
5630 - Copier Rent & Maintenance	5,221	4,800	(421)	
5805 - Fingerprinting Charges	200	300	100	
5808 - District Oversight Fee	5,958	5,758	(201)	
5811 - Audit Expense	8,400	8,400	0	
5812 - Legal	830	830	0	
5813 - Student Assessment Expense	231	231	0	
5814 - Field Trip Expense	100	100	0	
5818 - Staff TB Testing	100	0	(100)	
5820 - Advertising	2,000	2,000	0	
5821 - Special Ed	23,000	30,000	7,000	
5827 - Community Outreach	300	300	0	
5828 - Fundraising Expense	2,500	2,500	0	
5829 - Free And Reduced Lunches	2,500	2,500	0	
5830 - After School Program	4,500	4,500	0	
5835 - Transportation	300	100	(200)	Reduced
5850 - Staff Development	2,000	2,000	0	
5851 - Program Development	100	100	0	

	2015-16 Current Budget (A)	Projected 2016-17 Budget (C)	Difference (A-C)	Comments
5852 - Health Services	8,200	8,200	0	
5853 - BTSA Costs	6,000	6,000	0	
5875 - Accounting Services	1,500	1,500	0	
5897 - Blended Learning Instruction Services	1,500	1,500	0	
5898 - Taxes, Fees & Permits	600	600	0	
5899 - Miscellaneous Expenses	300	300	0	
5901 - Postage	909	909	0	
5903 - Telephone	4,000	4,000	0	
<b>Total 5000 - Services &amp; Other Operating Exp</b>	<b>132,272</b>	<b>138,451</b>	<b>6,179</b>	
<b>7000 - Other Income/Outgo</b>				
7438 - Loan Repayment (Interest)	2,261	0	(2,261)	HS Building Paid Off
7439 - Loan Repayment (Principal)	58,678	0	(58,678)	HS Building Paid Off
7968 - Reserve for Deferred Maintenance	0	0	0	
7969 - Reserve for Clean Jobs	15,808	0	(15,808)	Clean Jobs Year 3
7970 - Economic Uncertainty Reserve	4,495	4,495	0	
<b>Total 7000 - Other Outgo</b>	<b>81,242</b>	<b>4,495</b>	<b>(76,747)</b>	
<b>Total Expenses &amp; Restrictions</b>	<b>802,263</b>	<b>693,028</b>	<b>(109,235)</b>	
<b>Surplus (Beg. Cash + Income - Expense - Reserves)</b>	<b>30,796</b>	<b>3,790</b>		



**1000 - Certificated Salaries**

**1100 - Teachers**

	Notes	Extra Month	Apply Salary Sched	Salary Schedule			Stipends							
				Base Salary	% FTE	Comp Yrs Svc	Growth			Leadership				
							Clear Cred	MA	Sub Total \$	Lead Teacher	Pgm Director	Mgt Tm Chair	Sub Total \$	
Melissa Trisko (HS Social Science)			y	38347	100%	1			0					0
Highhouse, Yolanda (HS)	(2)		y	45809	50%	14	c	m	2000					0
Orenick, Todd (K-8)			y	44661	100%	12	c		1000	L				500
(K-8)			y	39495	100%	3			0					0
(K-12 Art)			y	39495	100%	3			0					0
Sarah Meyers (K-8)			y	39495	100%	3	c		1000					0
(6-12 Certificated Instructor)			y	38347	0%	0			0					0
(K-8)			y	38347	0%	0			0					0

**1100 - Teachers - Total 227,897**

**1198 - Substitutes/Outservice 750 6 Outservice Days @ \$125 per day**

**1199 - Substitutes/Leave 5,750 46 Sub Days @ \$125 per day**

**1199 - Substitutes/Leave 7,770 37 Sick Days Paid Out at Year End**

**Certificated Total 242,167**

**2000 - Classified Salaries**

**2100 - Aides 30,000 60 hours \* 40 wks \* \$12.50/hour avg**

**2199 - Sick Leave estimate 2,000**

**2300 - Administrative Salaries**

Highhouse, Yolanda (HS Director)	31,486	(2)	m	y	45809	50%	14	c	m	2000	D		3000
Hillscan, Sigrid (K-8 Director)	41,938	(1)	m	y	45809	75%	14			0	D		3000
Hillscan, Sigrid (Operations Mgr)	8,196	(1)	y		45809	25%	14			0			

**Management Team Chair**

Kronk, Marilyn (Office Manager) 27,678 n 1400 hours @ \$19.77/hr

Cross, Lloyd (School Accountant) 1,588 n 45 hours @ 35.29/hr

Robbin Beall (Clerical Aide) 25,572 n 40 hours/wk @ 14.21/hr for 45 weeks

**2300 - Administrative Salaries Total 136,457**

**Classified Total 166,457**

**Salary Total 408,624**

**Notes:**

- (1) Hillscan, Sigrid: Total Salary: 50,134 (25% Ops Mgr + 75% K-8 Program Director)
- (2) Highhouse, Yolanda: Total Salary: 55,390 (50% HS Teacher + 50% HS Program Director)
- Admin Salaries as percent of total: 33.39%



## Lookup Tables

**NOTE:** ANY changes in these tables will affect ALL salaries on the Salaries & Wages page!

Teacher Base Salary		
Completed Years of Service	PY Base Salary	CY Base Salary
0	38347	38347
1	38347	38347
2	38921	38921
3	39495	39495
4	40069	40069
5	40643	40643
6	41217	41217
7	41791	41791
8	42365	42365
9	42939	42939
10	43513	43513
11	44087	44087
12	44661	44661
13	45235	45235
14	45809	45809

Growth Stipend Lookup Chart	
(Only % FTE of stipend is applied to salary)	
Stipend Description	Amount
Clear Credential	1000
Masters Degree	1000

COLA Raise      0.0%

Leadership Stipend Lookup Chart	
(Full stipend added regardless of %FTE)	
Stipend Description	Amount
Lead Teacher	500
Program Director	3000
Mgt Team Chair	500

NOTE: Normal Salary is for 10 months work, although Employee has the option to receive pay over 12 month period.

$$\text{Total Salary} = [\text{Base Salary} + \text{Growth Stipend(s)}] * \%FTE + [\text{Leadership Stipend(s)}]$$

Note: Some positions provide for an extra month worked. For those positions, add 10% of Full base salary to total salary:

$$\text{Total Salary} = [\text{Base Salary} + \text{Growth Stipend(s)}] * \%FTE + [\text{Leadership Stipend(s)}] + [\text{Base Salary} * .1]$$





	ADA % of		ADA	LCFF Funding Target			Supp & Conc Funding		Line Item 8560 Lottery	
	Enrolled	Enrolled		Per ADA	Gr Span	Supp Grant	Conc Grant	Total	Per ADA	Total
K-3rd	16	93.75	15.00	740	1,116	628	144,000	26,160	156	2,340
4th-6th	21	92.86	19.50	-	1,026	578	172,117	31,268	156	3,042
7th-8th	13	92.31	12.00	-	1,056	595	109,071	19,815	156	1,872
9th-12th	19	94.74	18.00	224	1,256	707	194,489	35,333	156	2,808
<b>Total</b>	<b>69</b>		<b>64.50</b>		<b>LCFF Target</b>	<b>619,677</b>	<b>112,576</b>			<b>10,062</b>
Adjustments					LCFF Floor	533,425		PY Variance		10,062
					GAP	86,251				
Unduplicated Pupil Percentage			71.00%		GAP Funding Rate	49.08%				
					GAP Funding	42,332		55,252		
LCFF Floor Calculation					Current Year LCFF Funding	<b>575,758</b>				

Prior Year LCFF Funding	619,435.00
Prior Year ADA	74.90
PY Funding/ADA	8,270.16
Current Year ADA	64.50
Floor Entitlement	533,425.33



## Pacific Community Charter School Multi-Year Projection 2015-2021

	FY 2016-2017	FY 2017-2018	FY 2018-2019	FY 2019-2020	FY 2020-2021	FY 2021-2022
<b>Average Daily Attendance</b>	64.50	69.00	72.00	76.00	80.00	80.00
Projected Revenue COLA factor		103%	103%	103%	103%	100%
<b>Beginning Cash Balance - Unrestricted</b>	51,099	8,285	29,484	87,799	175,551	315,470
Inflation Factor		1.015	1.015	1.015	1.015	1.015
<b>Revenues</b>						
LCFF Funding - All Sources	575,758	634,404	681,847	741,319	803,746	803,746
Education Protection Account	-	-	-	-	-	-
Charter School State Aid	-	-	-	-	-	-
Class Size Reduction	-	-	-	-	-	-
Federal Revenue	16,900	17,407	17,929	18,467	19,021	19,021
State Lottery Revenue	10,062	10,764	11,232	11,856	12,480	12,480
Mandated Costs	-	-	-	-	-	-
All Other State Revenue	17,000	17,000	17,000	17,000	17,000	17,000
Interest	400	65	231	687	1,374	2,469
All Other Local Revenue (exc. Grants)	25,600	26,112	26,634	27,167	27,710	28,264
Plus: One-time Reductions						
One-time Revenues				(15,808)	(15,808)	(15,808)
<b>Total Revenues</b>	645,720	705,752	754,873	800,688	865,524	867,173
<b>Expenditures</b>						
1000 - Certificated Personnel Salaries	242,167	245,800	249,487	253,229	257,027	260,883
2000 - Classified Personnel Salaries	168,457	170,984	173,549	176,152	178,794	181,476
3000 - Employee Benefits	80,774	83,485	86,238	89,031	91,867	94,745
4000 - Books & Supplies	58,685	59,565	60,458	61,365	62,286	63,220
5000 - Services & Other Operating Expenses	138,451	140,527	142,635	144,775	146,946	149,151
6000 - Capital Outlay				20,000	20,300	20,605
7000 - Debt Servicing						
Future Cost Reductions		(15,808)	(15,808)	(31,616)	(31,616)	(31,616)
<b>Total Expenditures</b>	688,533	684,553	696,559	712,936	725,605	738,463
Ending Cash Balance - Unrestricted	8,285	29,484	87,799	175,551	315,470	444,180
Cash Balance Percentage	1%	4%	13%	25%	45%	62%
Target Cash Balance (3% of Expenditures)	20,656	20,537	20,897	20,788	21,159	21,536



General Considerations

- 1 Assumes annual Consumer Price Index growth of 1.5% for 2017-18 and subsequent years.
- 2 Assumes 0% increase in costs over prior year (2015-2016) for most line items

Revenue Considerations

- 1 Assumes ADA of 65 (based on projected enrollment of 72).
- 2 Assumes per ADA LCFF and Lottery funding figures provided in the "Per-ADA Funding" Schedule.
- 4 Assumes average LCFF gap funding increments of 3% per year, providing full LCFF target funding in 2019-2020.
- 5 Assumes State Lottery revenues of \$156 per ADA in 2016-17.
- 6 Assumes returns on County Treasury funds remains at 2015-16 rates (approx 0.25%) for all years.
- 7 Assumes Unduplicated Pupil Percentage at 71%

Expense Considerations

- 1 Includes No Cost-of-Living raises for any professional base salaries over prior year.
- 2 Assumes concentration and supplementary grant expenditures to serve unduplicated count pupils of \$55,964 for 2016-17
- 3 Assumes one-time spending of \$31,616 in 2015-16 for Clean Jobs grant.
- 4 Assumes 5% average increase in health insurance costs for five years.
- 5 Assumes increased costs for services provided by Point Arena Schools, including special education services, district oversight, and transferable credit courses, and assumes some services will be acquired from alternate providers.

