



**Oregon State University**  
**Extension Service**  
**Outdoor School**

## **BUDGET CATEGORIES AND DEFINITIONS**

### **STIPEND/PERSONNEL**

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The terms Stipend/Personnel refer to the costs of in-house staff (i.e., applicant employees<sup>1</sup> for whom payroll taxes are paid) or contract personnel who assist with outdoor school program implementation, such as high school leaders, college students, teachers aides, nurses or one-on-one aides.

Outdoor School funds are meant to reimburse incremental costs not covered by other contracts or sources, and only for work-time spent at Outdoor School – work time outside of normal school and sleeping hours. For example, within a 24-hour day, we subtract seven hours for a normal school day and subtract another eight hours for sleep, leaving nine hours as the maximum possible reimbursement requested. Of those nine hours, only the hours worked should be invoiced. This also assumes the 7-hour school day is funded through other sources.

Stipend and Personnel costs can include: gross wages, payroll taxes, health insurance, retirement benefits, accrued leave liability, and workers compensation insurance. Time invoiced can include planning, attending, and preparing the final Outdoor School Program report.

Outdoor School funds may not be used to cover the cost of volunteers, parents, or personnel performing the function of bookkeepers, accountants, or administrative service staff. Nor can they be used to cover the cost of audit services, tax preparation, tax/corporate filing fees.

No administrative or overhead fees may be assessed to the Outdoor School allocation (award amount).

### **PROGRAM COSTS**

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The Program Costs category may include the cost of supplies/materials or contractor fees needed for the successful implementation of your outdoor school experience.

Allowable Program Costs include, but are not limited to:

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<sup>1</sup> District policy for salaried employees should be followed. Additional time associated with employees that are not eligible for overtime (salaried employees) should not be included.

- Portable equipment<sup>2</sup> less than \$1,000 (such as digital cameras, GPS units, science kits)
- Emergency and/or First Aid kits and kit refills
- Office supplies (purchased solely for outdoor school) (e.g. write-in-the-rain paper)
- Direct mail/postage (purchased solely for outdoor school)
- Outdoor apparel, outdoor gear, or safety gear for staff or students<sup>3</sup>: (e.g. waders, rain boots, rain gear, work gloves, high visibility or other identifying apparel, and camping gear)
- Equipment and apparel cleaning costs (sleeping bags, apparel, boots, etc.)
- Storage for equipment/material
- Restoration activity supplies: Tree protectors, grass seed, plants, shrubs, trees
- Miscellaneous tools/hardware, shovels
- Food, snacks for the outdoor school program (not for classroom activities)
- Prizes (must be educational in nature: leaf or tree identification cards, magnifying glasses, etc.)
- Fees, stipends, and travel costs for speakers, master naturalists, visibility experts, college students

Prohibited Program Costs include, but are not limited to:

- Apparel/gear purchased for, or used exclusively by one individual (e.g., work pants, hiking or work boots)
- Donations to programs or individuals
- Flower bouquets, greeting cards, gifts and gift cards
- Office supplies for administrative use (e.g., paper, pens, folders toner, office furniture, etc.)
- Occupancy, rent, utilities, property insurance, janitorial
- Communication, telephone, internet, fax, cell phone
- Copying and printing costs associated with grant administration
- Office equipment purchase or depreciation; lease and maintenance for copiers, faxes, printers and scanners
- Legal expenses
- Solicitations and announcements for contract bid postings and job postings
- Banking and fiscal transaction fees
- Grantees insurance (risk, bonding, liability, D/O, and other)
- Technology (computer, IT service, maintenance, software, etc.) for administration
- Costs associated with the ownership of equipment including depreciation, storage, maintenance, and insurance

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<sup>2</sup> Primary purchase and use must be for outdoor school.

<sup>3</sup> None of the outdoor or safety apparel/gear purchased using Outdoor School Program funds (Measure 99 funds) should be sent home with or used exclusively by a single student or staff member. All materials should be of a quality that they can be used by multiple students/staff over multiple seasons/sessions of outdoor school. If purchased using Outdoor School Program funds, these items become the property of the District and the District is responsible for keeping an inventory.

- Overdrafts, late fees, finance charges, penalties and interest (accountability of public funds)

Oregon State University (OSU) does not reimburse Districts for inventoried materials (e.g., science material, t-shirts, other materials previously purchased and being held in inventory), unless prior approval is received from OSU and the approval is documented.

## PROVIDER FEES

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Provider Fees include the per-student fees paid to an outside provider should the school or district chose to have their students attend a provider-based Outdoor School experience. The provider's per-student fee will usually include all housing, food, and activity costs.

Districts are encouraged to verify the providers costs are of fair market value by gathering quotes from more than two suppliers with similar programs.

## TRANSPORTATION COSTS

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Transportation Costs refers to the District's costs not covered by other sources (Title 1, Title 9, State of Oregon funds, etc.) for getting students and outdoor school staff to and from the Outdoor School location. Expenses can include bus fees, fuel, mileage, driver, or charter costs. Outdoor School Program funds should NOT be used to cover the cost of meals, per diem, tips/gratuuity or lodging incurred during transportation.

### PLEASE NOTE:

ORS 244.040 prohibits every public official from using or attempting to use the position held as a public official to obtain a financial benefit, if the opportunity for the financial benefit would not otherwise be available but for the position held by the public official. The financial benefit prohibited can be either an opportunity for gain or to avoid an expense.