

Section Five A - Budget Template Example																											
<div>Fill in the indicated sections below with estimated numbers for students, staff FTE (can be in decimal format to indicate partial FTE) and associated operations costs. All gray areas are required unless labled as "Other Staff FTE," "Other," or "Optional." Select Anticipated Funding Stream from drop the down selection. In the right-hand column, add the appropriate PBAM function code. Suggested codes are listed below. Please reference the linked manual for additional codes.</div> <div>(NOTE: Administrative costs, including indirect costs are allowable up to 3% of each year’s budget.)</div>						<div>Estimated Approved Recovery School Funding Amounts:</div> <div>Funding is calculated at an estimated \$45,000 per projected student (ADM)</div> <div>Minimum Basis of \$800,000 until ADM exceeds the \$800,000 Minimum Basis</div> <div>Additional \$11,000 per student for 25% of ADM for special education services</div>																					
Types of Funding Streams						Definition																					
Approved Recovery School Program Fund		Estimated amount of funding that Approved Recovery Schools will receive from Agency. These amounts include the State School Fund (SSF) and the Statewide Education Initiatives Act (SEIA). Funding will be calculated and distributed according to OAR 581-030-4000.				<div>Notes on Approved Recovery School Program Fund Calculations and Estimates:</div> <div>To support Applicants in building a reasonable budget for planning, Agency has developed conservative, estimated per student amounts by enrollment. When Agency approves applications, Agency will publish preliminary allocations for the 2025-26 school year based on the Year 1 projected number of students. When Agreements have been finalized, Approved Recovery Schools will be funded quarterly based on their estimates until ADM collection data is received by Agency. Funding calculations will be regularly monitored by Agency, updated based on available data, and reconciled annually.</div>																					
General Fund		Funds special education services, summer programs and Agency-required professional development and/or start-up coaching needs.																									
Grants / Aid		Funding sought out and acquired by the Approved Recovery School.																									
Contracts		Anticipated contracts either from Agency or directly with the Approved Recovery School. Contract could provide resources such as summer programming, IT support, counseling, etc.																									
In-Kind Value		Non-monetary services, equipment or facilities.																									
Year 1 - 2025-26 School Year						Year 2 - 2026-27 School Year						Year 3 - 2027-28 School Year															
Projected Year 1 ADM	15	Funding per student	\$45,000.00	Program Funds	\$800,000.00	Projected Year 1 ADM	25	Funding per student	\$45,000.00	Program Funds	\$1,125,000.00	Projected Year 1 ADM	30	Funding per student	\$45,000.00	Program Funds	\$1,350,000.00										
Additional Student Services Fund	25% of total projected ADM	Funding per student	\$11,000.00	General Fund	\$41,250.00	Additional Student Services Fund	25% of total projected ADM	Funding per student	\$11,000.00	General Fund	\$68,750.00	Additional Student Services Fund	25% of total projected ADM	Funding per student	\$11,000.00	General Fund	\$82,500.00										
Total Estimated Funds from Agency					\$841,250.00	Total Estimated Funds from Agency					\$1,193,750.00	Total Estimated Funds from Agency					\$1,432,500.00										
Projected Number / FTE						Projected Cost						Anticipated Funding Stream						PBAM Function Code									
Admin FTE						0.75	\$187,000.00		Approved Recovery School Program Fund		1000.110.113		Admin FTE						1	\$252,000.00		Approved Recovery School Program Fund		1000.110.113			
Certified Teacher FTE						1.5	\$252,000.00		Approved Recovery School Program Fund		1000.110.111		Certified Teacher FTE						2	\$334,000.00		Approved Recovery School Program Fund		1000.110.111			
Support Staff FTE						0.5	\$45,000.00		Approved Recovery School Program Fund		1000.110.112		Support Staff FTE						2	\$180,000.00		Approved Recovery School Program Fund		1000.110.112			
SUD / Behavioral Health FTE						0.5	\$40,000.00		Approved Recovery School Program Fund		[Applicants will select from multiple PBAM options]		SUD / Behavioral Health FTE						1	\$87,000.00		Approved Recovery School Program Fund		[Applicants will select from multiple PBAM options]			
Special Education Staff / Contract Staff FTE						0.2	\$20,000.00		General Fund		[Applicants will select from multiple PBAM options]		Special Education Staff / Contract Staff FTE						0.5	\$55,000.00		General Fund		[Applicants will select from multiple PBAM options]			
Other Staff FTE						Counselor	1	\$168,000.00		Recovery School Program Fund		2000.212.2129		Other Staff FTE						Counselor	1	\$167,000.00		Approved Recovery School Program Fund		2000.212.2129	
Other Staff FTE						Recovery Mentor	0.2	\$15,000.00		General Fund		[Applicants will select from multiple PBAM options]		Other Staff FTE						Recovery Mentor	2	\$137,000.00		Approved Recovery School Program Fund		[Applicants will select from multiple PBAM options]	
Other Staff FTE						Sub costs / Extra hours	[this cell can be left blank]	\$2,000.00		Recovery School Program Fund		1000.120.121		Other Staff FTE						Sub costs / Extra hours	[this cell can be left blank]	\$5,000.00		General Fund		1000.120.121	
Other Staff FTE													Other Staff FTE														
Other Staff FTE													Other Staff FTE														
Other Staff FTE													Other Staff FTE														
Projected Staff/Personnel FTE Costs						4.65	\$729,000.00						Projected Staff/Personnel FTE Costs						7.4	\$1,041,000.00							
Staff Benefits (optional)						[Applicants may choose to include Staff Benefits in Personnel FTE Costs, if so, these cells can be blank]							Staff Benefits						[Applicants may choose to include Staff Benefits in Personnel FTE Costs, if so, these cells can be blank]								
Transportation Costs (optional)						\$4,000.00	Approved Recovery School Program Fund		2000.2550.2559				Transportation Costs						\$8,000.00	General Fund		2000.2550.2559					
Facility Costs (Rent, Electric, Gas, Water, etc)						\$80,000.00	Approved Recovery School Program Fund		[Applicants will select from multiple PBAM options]				Facility Costs (Rent, Electric, Gas, Water, etc)						\$85,000.00	Approved Recovery School Program Fund		[Applicants will select from multiple PBAM options]					

	Nutrition Services	\$12,000.00	In-Kind Value	3000.3100.3190		Nutrition Services	\$15,000.00	In-Kind Value	3000.3100.3190		Nutrition Services	\$20,000.00	Approved Recovery School Program Fund	3000.3100.3190
			Approved Recovery School					Approved Recovery School					Approved Recovery School	
	Curriculum / Materials	\$2,000.00	Program Fund	2000.400.420		Curriculum / Materials	\$6,000.00	Program Fund	2000.400.420		Curriculum / Materials	\$10,000.00	Program Fund	2000.400.420
			Approved Recovery School					Approved Recovery School					Approved Recovery School	
	Supplies	\$3,000.00	Program Fund	2000.400.410		Supplies	\$5,000.00	Program Fund	2000.400.410		Supplies	\$5,000.00	Program Fund	2000.400.410
			Approved Recovery School					Approved Recovery School					Approved Recovery School	
	Drug Testing	\$13,000.00	Program Fund	2000.310.319		Urinalysis Testing	\$25,000.00	Program Fund	2000.310.319		Urinalysis Testing	\$35,000.00	Program Fund	2000.310.319
													Approved Recovery School	[Applicants will select from multiple PBAM options]
	Recruitment / Marketing (optional)					Recruitment / Marketing					Recruitment / Marketing	3,000.00	Program Fund	
	Summer Programming (optional)					Summer Programming					Summer Programming			
	Extracurricular Activity Costs (optional)	\$1,000.00	General Fund	3000.3300.3390		Extracurricular Activity Costs	\$2,000.00	Approved Recovery School Program Fund	3000.3300.3390		Extracurricular Activity Costs	\$3,000.00	Approved Recovery School Program Fund	3000.3300.3390
Other:	Computer / Software	\$10,000.00	In-Kind Value	2000.400.480	Other:	Computer / Software	\$5,000.00	Approved Recovery School Program Fund	2000.400.480	Other:	Computer / Software	\$5,000.00	Approved Recovery School Program Fund	2000.400.480
Other:	Tech services / website / internet		Approved Recovery School	[Applicants will select from multiple PBAM options]	Other:	Tech services / website / internet		Approved Recovery School Program Fund	[Applicants will select from multiple PBAM options]	Other:	Tech services / website / internet		Approved Recovery School Program Fund	[Applicants will select from multiple PBAM options]
		\$2,000.00	Program Fund				\$5,000.00	Program Fund				\$5,000.00	Program Fund	
			Approved Recovery School					Approved Recovery School					Approved Recovery School	
Other:	Furniture / Equipment	\$2,000.00	Program Fund	2000.400.460	Other:	Furniture / Equipment / Repairs	\$5,000.00	Program Fund	2000.400.460	Other:	Furniture / Equipment / Repairs	\$5,000.00	Program Fund	2000.400.460
Other:	PD for staff	\$1,000.00	General Fund	1100.300.310.318	Other:	PD for staff	\$2,750.00	General Fund	1100.300.310.318	Other:	PD for staff	\$6,000.00	General Fund	1100.300.310.318
													Approved Recovery School	
Other:	Curriculum / Materials	\$5,000.00	In-Kind Value	2000.400.420	Other:	Furniture / Equipment / Repairs	\$5,000.00	In-Kind Value	2000.400.460	Other:	Accreditation needs	\$7,000.00	Program Fund	2000.300.350.354
									[Applicants will select from multiple PBAM options]					
Other:	Furniture / Equipment	\$10,000.00	In-Kind Value	2000.400.460	Other:	Tech services / website / internet	\$5,000.00	In-Kind Value		Other:	Computer / Software	\$10,000.00	In-Kind Value	2000.400.480
				[Applicants will select from multiple PBAM options]										[Applicants will select from multiple PBAM options]
Other:	Tech services / website / internet				Other:	Computer / Software	\$10,000.00	In-Kind Value	2000.400.480	Other:	Tech services / website / internet	\$5,000.00	In-Kind Value	
Other:	SPED Curriculum	\$8,000.00	In-Kind Value	2000.400.420	Other:	SPED Curriculum	\$2,000.00	General Fund	2000.400.420	Other:	Furniture / Equipment / Repairs	\$5,000.00	In-Kind Value	2000.400.460
				[Applicants will select from multiple PBAM options]					[Applicants will select from multiple PBAM options]					
Other:	SPED Technology	\$2,250.00	General Fund		Other:	SPED Technology	\$2,000.00	General Fund		Other:	SPED Curriculum	\$2,500.00	General Fund	2000.400.420
										Other:				[Applicants will select from multiple PBAM options]
Other:					Other:					Other:	SPED Technology	\$2,000.00	General Fund	
Projected Operations Costs		\$157,250.00			Projected Operations Costs		\$187,750.00			Projected Operations Costs		\$232,500.00		
Projected Total Year 1 Cost		\$886,250.00			Projected Total Year 2 Cost		\$1,228,750.00			Projected Total Year 3 Cost		\$1,452,500.00		
	Approved Recovery School Program Fund	\$800,000.00				Approved Recovery School Program Fund	\$1,125,000.00				Approved Recovery School Program Fund	\$1,350,000.00		
	General Fund	\$41,250.00				General Fund	\$68,750.00				General Fund	\$82,500.00		
	Projected Grants/Aids	\$0.00				Projected Grants/Aids	\$0.00				Projected Grants/Aids	\$0.00		
	Projected Contracts	\$0.00				Projected Contracts	\$0.00				Projected Contracts	\$0.00		
	Projected In-Kind Value	\$45,000.00				Projected In-Kind Value	\$35,000.00				Projected In-Kind Value	\$20,000.00		

Projected Total 3 Year Cost	\$3,567,500.00
Projected 3 Year Approved Recovery School Program Fund Cost	\$3,275,000.00
Projected 3 Year General Fund Cost	\$192,500.00
Projected 3 Year Grants / Aids	\$0.00
Projected 3 Year Contracts	\$0.00
Projected 3 Year In-Kind Values	\$100,000.00

Program Budgeting And Accounting Manual			
Expenditure Functions			
Area 1000 Instruction			
Function 1100	Regular Programs	1131	High School Programs
		1132	High School Extracurricular
Function 1200	Special Programs	1250	Resource Room
Function 1400	Summer Programs	1430	High School
Area 2000 Support Services			
Function 2100	Attendance / Social Work	2112	Attendance
		2113	Social Work
Function 2120	Guidance Services	2122	Counseling
		2129	Other Guidance svcs
Function 2130	Health Services	2134	Nursing Services
		2139	Other Health Services
Function 2140	Psychological Services	2142	Psychological Testing

		2148	Other Psych Services
Function 2150	Speech Pathology	2152	Speech Pathology
Function 2160	Other Treatment Services		
Function 2240	Instructional Staff Development		
Function 2410	Principal Services		
Function 2500	Business Services	2252	Budgeting Services
		2523	Receiving / Distributing Funds
		2525	Financial Accounting
		2526	Internal Auditing
		2529	Other Fiscal Services
Function 2540	Operation and	2544	Maintenance
		2549	Other Operations and Maintenance
Function 2550	Student Transportation	2558	Special Education Transportation
		2559	Other Student Transportation Services
Function 2570	Internal Services	2574	Printing
		2579	Other
Function 2660	Technology Services	2663	Programming Services
		2669	Other Technology Services
Area 3000 Enterprise and Community Services			
Function 3100	Food Services	3120	Food preparation and dispensing
		3130	Food delivery
		3190	Other food services
Function 3300	Community Services	3320	Community Recreation services
		3370	Nonpublic school student services
		3390	Other Community Services
Area 4000 Facilities			
	Facilities Acquisition	4120	Site Acquisition
		4150	Building Improvements
		4180	Other Capital Items
Expenditure Object codes			
Area 100 Salaries			
	110 Regular Salaries	111	Licensed Salaries
		112	Classified Salaries
		113	Administrators
	120 Nonpermanent Salaries	121	Subs - Licensed
		122	Subs - Classified
		123	Temporary - Licensed
		124	Temporary - Classified
Area 200 Associated Payroll Costs			
	210 PERS		
	Social		
	220 Security		
	230 Other required payroll costs		
	240 Contractual employee benefits		
	270 Post retirement health benefits		
Area 300 Purchased Services			
	310 Instructional,	311	Instruction svcs
		318	Professional Development
		319	Other instructional, PD, Tech services
	320 Property Services	321	Cleaning services
		322	Repairs and maintenance
		324	Rentals
		325	Electricity
		327	Water and Sewage
		328	Garbage
		320	Other property services
	350 Communication	351	Telephone
		353	Postage
		354	Advertising
		355	Printing
		356	Other
400 Supplies and Merchandise			
	410 Consumable supplies and materials		
	420 Textbooks		
	430 Library books		
	440 Periodicals		
	450 Food		
	460 Non-Consumables		
	470 Computer software		
	480 Computer hardware		
600 Other			
	Indirect		
	690 charges		