

**CORVALLIS SCHOOL DISTRICT 509J
2008-2009 BUDGET
GENERAL FUND REQUIREMENTS**

<u>Account Code and Description</u>		2005-06	#	2006-07	#	2007-08	#	2008-09	#
Requirements		Actual	FTE	Actual	FTE	Adopted	FTE	Recommended	FTE
1000	Instruction	22,955,338	332.0	24,929,502	349.7	32,306,246	424.2	32,953,826	414.0
2000	Support Services	18,507,041	174.4	19,577,421	176.8	22,059,961	187.9	22,206,325	194.2
3000	Community Services	114,063		108,001		124,349		134,844	
4000	Facility Improvements	0		13,611		406,639		440,000	
5000	Debt Service/Interfund Transfers	30,804		7,569		5		5	
6000	Contingency	0		0		4,410,000		7,330,000	
Total Budget Requirements		41,607,246	506.4	44,636,104	526.5	59,307,200	612.1	63,065,000	608.2
Requirements by Object									
100	Salaries	23,343,222	506.4	23,846,873	526.5	28,856,573	612.1	29,673,416	608.2
200	Employee Benefits	12,097,202		12,790,150		15,736,008		16,011,428	
300	Purchased Services	4,167,493		4,405,953		5,295,827		6,289,776	
400	Supplies & Materials	1,335,189		2,403,966		3,469,085		2,590,937	
500	Capital Outlay	38,811		609,366		862,535		523,984	
600	Other Expenditures	625,329		579,796		677,167		645,454	
700	Transfers	0		0		5		5	
800	Operating Contingency	0		0		1,468,000		1,350,000	
	Reserve Contingencies	0		0		2,692,000		3,030,000	
	Rainy-Day Reserve	0		0		0		2,700,000	
	Unappropriated Ending Fund Balance	0		0		250,000		250,000	
Total Budget Requirements		41,607,246	506.4	44,636,104	526.5	59,307,200	612.1	63,065,000	608.2

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<u>Account Code and Description</u>	2005-06 Actual	# FTE	2006-07 Actual	# FTE	2007-08 Adopted	# FTE	2008-09 Recommended	# FTE
SUMMARY BY OPEN BOOK\$ PROJECT CATEGORIES (General Fund Only)								
Teaching and Student Resources								
1111 Elementary-Primary K-3	5,274,361	72.5	5,908,429	76.5	7,615,911	91.6	7,499,857	84.8
1112 Elementary Intermediate 4-5	3,169,172	41.4	3,272,780	41.3	4,494,607	54.5	4,439,566	53.7
1121 Middle School Instruction	3,865,784	52.6	4,422,061	58.6	5,619,092	68.8	5,741,774	70.2
1122 Middle School Activities	8,105	-	7,450	-	9,830	-	15,291	-
1131 High School Instruction	5,881,043	77.1	6,160,029	76.4	7,985,769	89.6	8,020,577	89.6
1132 High School Activities & Athletics	402,853	3.8	465,618	4.2	714,056	4.4	706,369	5.0
1210 Talented and Gifted	58,299	1.6	62,199	1.6	67,635	1.5	85,319	1.4
1220 Essential Life Skills	673,459	16.1	821,803	17.0	1,344,751	29.4	1,318,548	26.4
1224 Life Skills with Nursing	16,777	-	0	-	44,317	1.2	55,000	-
1226 Home Tutoring	13,180	-	7,972	-	15,000	-	15,000	-
1250 Learning Disabilities	1,991,255	37.8	2,012,670	44.0	2,212,000	50.8	2,693,764	53.0
1251 Programs for Physically Disabled	19	-	18	-	0	-	0	-
1252, 1253 Program for Behavior Support	206,226	3.7	280,877	4.2	282,240	5.0	188,965	2.8
1280 Alternative Programs	691,065	10.5	718,003	9.2	793,748	9.7	1,095,508	11.4
1291 English-As-A-2nd Language (ELL	696,932	15.0	784,475	16.7	1,101,090	17.7	1,074,088	15.9
1227, 1400 Summer/Early Intervention	6,575	-	5,117	-	6,200	-	4,200	-
1299 Other Programs	232	-	0	-	0	-	0	-
2110 Attendance Services/ Campus Safety	658,893	15.4	634,667	17.4	596,431	13.3	568,858	12.5
2120 Guidance and Career Services	922,454	15.2	1,008,772	16.7	1,232,252	18.7	1,377,586	20.4
2122 Positive Behavior Support Services					183,574	4.5	312,059	7.3
2130 Health Services	38,993	1.2	39,617	1.2	46,573	1.3	67,410	1.8
2134 Nursing Services					74,600	1.0	79,550	-
2140 Psychological Services	237,686	2.6	232,828	2.6	282,056	2.8	265,343	2.8
2150 Speech Pathology & Audiology	388,765	5.7	461,549	6.3	482,128	6.3	507,042	6.7
2160 Programs for Physically Disabled	93,996	1.2	108,082	1.4	151,672	1.8	87,414	1.0
2190 Student Services Area Direction	292,940	2.9	313,751	3.0	516,484	4.9	436,539	4.0
2210 Instructional Serv./Curriculum De	232,808	2.0	373,258	3.3	725,787	7.9	787,169	8.4
2220 Library and Media Services	679,146	14.2	662,794	13.4	674,954	13.1	697,430	13.6
2230 Program Evaluation & Assessmnt	8,590	-	28,228	-	44,474	-	62,600	-
2240 Instructional Staff Development	219,445	1.9	242,896	2.0	479,240	2.3	355,323	1.5
2700 Supplemental Retirement Prog.	1,895,000	-	2,400,000	-	2,000,000	-	1,378,000	-
3300 Community Services	114,063	-	108,001	-	124,349	-	134,844	-
Less: Administrator Salaries & est'd benefits	-333,470	(2.9)	-370,868	(3.2)	-504,363	(4.3)	-483,788	(3.9)
Total Teaching & Student Resources	28,404,646	391.4	31,173,079	413.7	39,416,457	497.6	39,587,205	490.2
Buses, Building and Food								
2540 Plant Operation & Maint.	5,349,186	46.9	5,290,581	46.0	6,304,636	45.2	6,474,003	46.7
2550 Pupil Transportation	1,935,065	0.8	1,923,654	0.8	1,944,883	0.8	2,073,096	0.8
Less: Administrator Salaries & est'd benefits	-126,631	(1.0)	-66,708	(0.5)	-66,072	(0.5)	0	-
Total Buses, Building and Food	7,157,620	46.7	7,147,527	46.3	8,183,447	45.5	8,547,099	47.5
Central Administration								
2310 Board of Education Services	93,318	-	109,355	-	156,500	-	198,632	-
2320 Office of Superintendent	341,914	3.0	307,401	2.0	315,544	2.3	355,284	2.5
<i>Administrative Salaries & Avg. Benefits charged to:</i>								
2190 Student Services Area Direction	200,438	1.9	231,301	2.2	325,987	3.0	273,847	2.4
2210 Instructional Serv./Curriculum De	133,032	1.0	139,566	1.0	178,375	1.3	209,941	1.5
2520 Business Services	96,095	0.8	98,105	0.8	96,813	0.8	100,877	0.8
2540 Plant Operation & Maint.	96,423	0.8	35,867	0.3	33,036	0.3	0	-
2550 Pupil Transportation	30,208	0.3	30,841	0.3	33,036	0.3	0	-
2640 Human Resources	119,074	1.0	125,791	1.0	123,448	1.0	122,613	1.0
Total Central Administration	1,110,502	8.6	1,078,229	7.4	1,262,740	8.9	1,261,193	8.1

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<u>Account Code and Description</u>	2005-06 Actual	# FTE	2006-07 Actual	# FTE	2007-08 Adopted	# FTE	2008-09 Recommended	# FTE
SUMMARY BY OPEN BOOK\$ PROJECT CATEGORIES, cont'd. (General Fund Only)								
Principal's Office								
2410 School Administration	3,252,417	41.7	3,175,066	40.8	3,372,122	41.6	3,715,506	42.5
Total Principal's Office	3,252,417	41.7	3,175,066	40.8	3,372,122	41.6	3,715,506	42.5
Business Services and Technology								
2520, 2524 Business Svcs & Payroll Svcs	538,267	6.0	554,716	6.3	674,147	6.6	731,719	6.7
2528 Insurance/Judgments	25,000		25,000		0		0	
2570 Purchasing/Courier	42,903	1.0	40,946	0.9	47,713	0.9	48,226	0.9
2630 Information Services	44,191	0.8	53,893	1.0	44,982	1.0	79,920	1.0
2640 Human Resources	479,460	5.1	496,216	5.1	504,304	5.1	541,002	5.3
2649 Other Staff Services	0	0.0	0	0.0	4,200	0.0	4,200	0.0
2660 Technology Services	736,604	6.9	1,094,147	6.8	1,200,706	6.6	1,002,414	7.8
Less: Administrator Salaries & est'd benefits	-215,169	(1.8)	-223,896	(1.8)	-220,261	(1.8)	-223,490	(1.8)
Total Business Services & Technology	1,651,257	18.0	2,041,023	18.3	2,255,791	18.5	2,183,991	19.9
Subtotal - Open Book\$ Budget Expenditures	41,576,442	506.4	44,614,924	526.5	54,490,556	612.13	55,294,995	608.24
Other (not included in Open Book\$ Project)								
4000 Facilities Acquisition & Improve.	0	-	13,611	-	406,639	0.0	440,000	0.0
5000 Debt Serv/Interfund Transfers	30,804	-	7,569	-	5	0.0	5	0.0
6000 Contingencies	0	-	0	-	4,410,000	0.0	7,330,000	0.0
Total Other (outside Open Book\$ Project)	30,804	-	21,180	-	4,816,644	0.0	7,770,005	0.0
TOTAL BUDGET EXPENDITURES	41,607,246	506.4	44,636,104	526.5	59,307,200	612.1	63,065,000	608.2

The Open Book\$ Project is funded by the Chalkboard Project and has been developed in collaboration with Oregon Department of Education, Confederation of Oregon School Administrators, Oregon Education Association, Oregon School Boards Association, and the citizens for Oregon's Future.

The Open Book\$ Project exists to give you a clear look at how taxpayer's dollars are being spent on K-12 education throughout the state. A coalition of concerned citizens and educators, powered by the Chalkboard Project, listened to Oregonians around the state ask for transparency and more details about how money is spent on schools in Oregon. Open Book\$ answers those questions.

Summary comparisons may be made between school districts of similar size to see the spending in the categories above. General Fund information is shown on these pages. The Open Book\$ site combines General Fund and Special Revenue Funds. More information may be found at: <http://www.openbooksproject.org/about.aspx>.

Open Book\$ tracks all administrative salaries and benefits for the Teaching and Student Resources, Buses Building and Foods, and Business Services and Technology categories as costs of Central Administration. It does not include expenditures in the 4000, 5000 or 6000 Function categories.

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GENERAL FUND REQUIREMENTS

<u>Account Code and Description</u>		2005-06	#	2006-07	#	2007-08	#	2008-09	#
		Actual	FTE	Actual	FTE	Adopted	FTE	Recommended	FTE
1111	ELEMENTARY - Primary Grades K - 3								
100	Salaries								
111	Teachers	2,845,917	58.2	3,075,079	62.8	3,997,369	79.2	3,966,927	72.6
112	Ed. Assistants	232,150	12.5	238,461	13.5	245,480	12.4	258,042	12.3
120	Substitutes	132,734		158,027		199,885		189,725	
150	Time Card/Teacher Retiree	82,710	1.7	26,404	0.2	46,269		201,590	
		<u>3,293,510</u>	<u>72.5</u>	<u>3,497,971</u>	<u>76.5</u>	<u>4,489,003</u>	<u>91.6</u>	<u>4,616,284</u>	<u>84.8</u>
200	Employee Benefits								
210	PERS	715,613		803,962		903,902		896,530	
220	FICA	244,951		260,650		333,947		332,580	
230/241	Insurance	753,265		736,942		1,171,332		1,199,858	
		<u>1,713,829</u>		<u>1,801,554</u>		<u>2,409,180</u>		<u>2,428,968</u>	
300	Purchased Services								
310	Professional Services	10,975		900		17,466		1,000	
320	Property Services	30		6,625		150		0	
340	Travel	0		75		500		500	
350	Comm./Printing	31,546		35,025		47,270		66,950	
380	Prof./Tech. Services	3,798		2,194		3,878		14,427	
		<u>46,349</u>		<u>44,820</u>		<u>69,264</u>		<u>82,877</u>	
400	Supplies and Materials								
410	Supplies	82,772		68,560		140,435		172,529	
420	Textbooks	54,058		325,190		374,253		86,700	
430	Library Books	1,864		376		0		0	
440	Periodicals	470		650		0		0	
460	Nonconsumable Supplies	0		1,327		42,571		38,438	
470	Software	24,643		24,806		24,632		31,811	
480	Computer Hardware	55,891		43,704		66,073		42,250	
		<u>219,697</u>		<u>464,614</u>		<u>647,964</u>		<u>371,728</u>	
500	Capital Outlay								
550	Technology	0		97,686		0		0	
		<u>0</u>		<u>97,686</u>		<u>0</u>		<u>0</u>	
640	Dues and Fees	977		1,784		500		0	
		<u>977</u>		<u>1,784</u>		<u>500</u>		<u>0</u>	
	Elementary - Primary K-3	<u>5,274,361</u>	<u>72.5</u>	<u>5,908,429</u>	<u>76.5</u>	<u>7,615,911</u>	<u>91.6</u>	<u>7,499,857</u>	<u>84.8</u>
1112	ELEMENTARY - Intermediate Grades 4-5								
100	Salaries								
111	Teachers/Retirees	1,927,651	38.4	1,825,845	36.4	2,543,251	49.0	2,441,808	47.1
112	Ed. Assistants	53,475	3.0	91,195	5.0	116,111	5.5	129,091	6.5
120	Substitutes	41,405		72,999		136,685		144,750	
150	Time Card	-93		3,634		15,029		23,845	
		<u>2,022,438</u>	<u>41.4</u>	<u>1,993,672</u>	<u>41.3</u>	<u>2,811,076</u>	<u>54.5</u>	<u>2,739,494</u>	<u>53.7</u>
200	Employee Benefits								
210	PERS	456,281		450,934		566,184		547,520	
220	FICA	151,505		150,612		212,816		206,043	
230/241	Insurance	453,051		393,024		660,416		660,704	
		<u>1,060,837</u>		<u>994,571</u>		<u>1,439,416</u>		<u>1,414,267</u>	
300	Purchased Services								
310	Professional Services	8,500		8,500		8,750		8,750	
320	Property Services	0		16,441		0		0	
340	Travel	0		0		500		0	
350	Comm./Printing	9,575		14,453		26,252		28,760	
380	Prof./Tech. Services	50		2,085		0		0	
		<u>18,125</u>		<u>41,479</u>		<u>35,502</u>		<u>37,510</u>	

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Account Code and Description	2005-06	#	2006-07	#	2007-08	#	2008-09	#
	Actual	FTE	Actual	FTE	Adopted	FTE	Recommended	FTE
400 Supplies and Materials								
410 Supplies	17,850		37,514		32,349		48,847	
420 Textbooks	28,135		136,688		77,318		85,700	
430 Library Books	16		33		0		0	
440 Periodicals	87		350		0		0	
460 Nonconsumable supplies	0				3,700		0	
470 Software	20,776		24,332		24,682		33,061	
480 Computer Hardware	0		37,729		68,364		78,687	
	66,864		236,646		206,413		246,295	
640 Dues and Fees	908		6,412		2,200		2,000	
Total Elementary - Intermediate 4-5	3,169,172	41.4	3,272,780	41.3	4,494,607	54.5	4,439,566	53.7
1121 MIDDLE SCHOOL INSTRUCTION								
100 Salaries								
111 Teachers	2,166,422	45.7	2,304,080	49.1	2,926,236	58.3	3,104,587	59.9
112 Ed. Assistants	136,653	7.0	182,335	9.5	209,405	10.5	211,865	10.3
120 Substitutes	82,885		109,899		127,098		135,588	
150 Time Card - incl. ODS	21,718		12,964		26,200		36,521	
	2,407,679	52.6	2,609,278	58.6	3,288,939	68.8	3,488,561	70.2
200 Employee Benefits								
210 PERS	523,473		574,895		666,283		704,434	
220 FICA	181,277		197,666		249,246		263,077	
230/241 Insurance	575,777		579,129		799,752		862,406	
	1,280,527		1,351,690		1,715,281		1,829,917	
300 Purchased Services								
310 Professional Services	2,710		6,017		1,700		1,700	
320 Property Services	594		11,257		1,300		9,300	
340 Travel	900		0		900		0	
350 Comm./Printing	13,872		33,030		47,500		48,028	
380 Prof./Tech. Services	0		1,369		3,000		0	
	18,076		51,673		54,400		59,028	
400 Supplies and Materials								
410 Supplies	55,315		73,565		111,831		139,113	
420 Textbooks	5,114		152,256		333,317		87,750	
430 Library Books	3,463		209		0		0	
440 Periodicals	0		1,447		0		0	
460 Non-consumable Supplies	300		0		12,339		4,500	
470 Software	23,316		22,234		20,935		28,418	
480 Computer Hardware	71,932		159,618		81,750		104,187	
	159,440		409,330		560,172		363,968	
600 Other								
640 Dues and Fees	62		90		300		300	
	62		90		300		300	
Total Middle School Instruction	3,865,784	52.6	4,422,061	58.6	5,619,092	68.8	5,741,774	70.2
1122 MIDDLE SCHOOL ACTIVITIES								
150 Coaches/Advisors	6,269	-	5,623	-	9,830	-	15,291	-
200 Employee Benefits								
210 PERS	1,320		1,260		0		0	
220 FICA	480		430		0		0	
230/241 Insurance	36		137		0		0	
	1,836		1,827		0		0	
410 Supplies								
Total Middle School Activities	8,105	-	7,450	-	9,830	-	15,291	-
Total Middle School	3,873,889	52.6	4,429,511	58.6	5,628,922	68.8	5,757,065	70.2

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		Actual	FTE	Actual	FTE	Adopted	FTE	Recommended	FTE
1131	HIGH SCHOOL INSTRUCTION								
100	Salaries								
111	Teachers/Retirees	3,510,200	74.9	3,492,899	74.1	4,406,121	87.6	4,514,871	87.1
112	Ed. Assistants	45,450	2.2	23,488	1.4	19,294	1.0	30,482	1.5
114	Manager	0		45,458	0.9	55,711	1.0	58,815	1.0
120	Substitutes	144,643		134,950		167,642		156,700	
150	Time Card	38,333		50,729		153,413		68,794	
		<u>3,738,626</u>	<u>77.1</u>	<u>3,747,523</u>	<u>76.4</u>	<u>4,802,181</u>	<u>89.6</u>	<u>4,829,662</u>	<u>89.6</u>
200	Employee Benefits								
210	PERS	799,274		825,046		959,279		980,290	
220	FICA	280,915		283,875		354,176		364,487	
230/241	Insurance	825,068		784,495		1,054,401		1,113,567	
		<u>1,905,257</u>		<u>1,893,416</u>		<u>2,367,855</u>		<u>2,458,344</u>	
300	Purchased Services								
310	Professional Services	0		0		0		14,000	
320	Property Services	301		18,831		1,000		201,860	
340	Travel	0		0		0		0	
350	Comm./Printing	31,311		43,427		29,117		43,616	
370	Student Tuition	75				23,000		11,500	
380	Prof./Tech. Services	0		3,478		0		69,345	
		<u>31,687</u>		<u>65,735</u>		<u>53,117</u>		<u>340,321</u>	
400	Supplies and Materials								
410	Supplies	46,136		112,414		227,095		126,358	
420	Textbooks	51,596		118,567		364,062		89,500	
430	Library Books	112		55		0		0	
440	Periodicals	76		52		0		164	
460	Nonconsumable supplies	0				6,000		28,000	
470	Software	42,712		45,030		48,359		60,540	
480	Computer Hardware	64,657		156,104		117,100		87,688	
		<u>205,288</u>		<u>432,222</u>		<u>762,616</u>		<u>392,250</u>	
500	Capital Outlay								
540	Equipment	0		15,000		0		0	
640	Dues and Fees	185		6,133		0		0	
	Total Regular High School	5,881,043	77.1	6,160,029	76.4	7,985,769	89.6	8,020,577	89.6
1132	HIGH SCHOOL ACTIVITIES AND ATHLETICS								
100	Salaries								
111	Licensed Staff	79,190	1.3	99,475	1.7	94,130	1.9	94,832	1.8
112	Classified Staff	59,222	2.0	59,848	2.0	51,308	2.0	53,104	2.0
114	Athletic Training Supervisor	18,696	0.4	20,984	0.5	18,883	0.4	44,641	1.2
150	Coaches/Advisors	135,397		143,585		446,151		387,894	
		<u>292,504</u>	<u>3.8</u>	<u>323,891</u>	<u>4.2</u>	<u>610,471</u>	<u>4.4</u>	<u>580,471</u>	<u>5.0</u>
200	Employee Benefits								
210	PERS	47,057		55,546		34,672		40,634	
220	FICA	22,195		24,667		12,571		14,733	
230/241	Insurance	36,849		43,460		48,443		60,155	
		<u>106,102</u>		<u>123,674</u>		<u>95,685</u>		<u>115,522</u>	
300	Purchased Services								
320	Property Services	0		349		0		0	
350	Comm./Printing	0		0		400		400	
390	Playoff Expenses	4,247		13,032		7,500		7,500	
		<u>4,247</u>		<u>13,381</u>		<u>7,900</u>		<u>7,900</u>	
410	Supplies	0		0		0		2,476	
460	Nonconsumable Supplies	0		4,672		0		0	
	Total High School Activities	402,853	3.8	465,618	4.2	714,056	4.4	706,369	5.0
	Total High School	6,283,896	80.8	6,625,646	80.6	8,699,826	93.9	8,726,946	94.6
	Total Regular Program	18,601,319	247.4	20,236,366	257.0	26,439,266	308.9	26,423,434	303.3

CORVALLIS SCHOOL DISTRICT 509J
2008-2009 BUDGET
GENERAL FUND REQUIREMENTS

<u>Account Code and Description</u>		2005-06	#	2006-07	#	2007-08	#	2008-09	#
		Actual	FTE	Actual	FTE	Adopted	FTE	Recommended	FTE
1210	Talented and Gifted Programs								
112	Classified Staff	28,192	1.6	29,792	1.6	29,002	1.5	26,400	1.4
120	Substitutes	0		3,859		4,000		3,000	
150	Time Card	3,073		5,880		3,750		16,750	
		<u>31,265</u>	<u>1.6</u>	<u>39,532</u>	<u>1.6</u>	<u>36,752</u>	<u>1.5</u>	<u>46,150</u>	<u>1.4</u>
200	Employee Benefits								
210	PERS	5,756		6,782		6,120		5,570	
220	FICA	2,039		3,024		2,219		2,021	
230/241	Insurance	15,153		11,117		16,244		15,578	
		<u>22,949</u>		<u>20,923</u>		<u>24,582</u>		<u>23,169</u>	
300	Purchased Services								
310	Professional Services	1,500				2,000		10,000	
340	Travel	335		514		300		1,500	
350	Printing/Communications	519		162		2,500		3,050	
380	Contracted Services	500		0		0		0	
		<u>2,854</u>		<u>676</u>		<u>4,800</u>		<u>14,550</u>	
410	Supplies	1,231		1,068		1,500		1,450	
	Sub-Total	58,299	1.6	62,199	1.6	67,635	1.5	85,319	1.4
1220	Essential Life Skills								
100	Salaries								
111	Teachers	185,084	3.8	277,990	5.2	319,823	6.0	372,551	6.9
112	Ed. Assistants	203,363	12.3	241,125	11.8	458,102	23.4	410,070	19.4
120	Substitutes	4,468		1,955		1,500		5,500	
150	Time Card	3,358		3,404		775		3,929	
		<u>396,273</u>	<u>16.1</u>	<u>524,474</u>	<u>17.0</u>	<u>780,200</u>	<u>29.4</u>	<u>792,050</u>	<u>26.4</u>
200	Employee Benefits								
210	PERS	87,934		106,092		164,142		158,574	
220	FICA	31,874		38,540		59,511		59,870	
230/241	Insurance	149,924		149,015		336,190		306,554	
		<u>269,732</u>		<u>293,647</u>		<u>559,843</u>		<u>524,998</u>	
300	Purchased Services								
340	Travel	494		971		2,700		500	
350	Comm./Printing	175		221		1,000		500	
		<u>670</u>		<u>1,192</u>		<u>3,700</u>		<u>1,000</u>	
400	Supplies and Materials								
410	Supplies	3,790		1,100		1,008		500	
460	Non-consumables Supplies	2,995		1,390		0		0	
		<u>6,784</u>		<u>2,490</u>		<u>1,008</u>		<u>500</u>	
640	Dues and Fees	0		0		0		0	
	Sub-Total	673,459	16.1	821,803	17.0	1,344,751	29.4	1,318,548	26.4

CORVALLIS SCHOOL DISTRICT 509J
2008-2009 BUDGET
GENERAL FUND REQUIREMENTS

<u>Account Code and Description</u>	2005-06 Actual	# FTE	2006-07 Actual	# FTE	2007-08 Adopted	# FTE	2008-09 Recommended	# FTE
1224 Life Skills with Nursing								
114/153 Managerial/Retiree Salaries	15,598	-	0	-	32,375	1.2	0	
200 Employee Benefits								
210 PERS	0		0		5,404		0	
220 FICA	1,075		0		1,039		0	
230/241 Insurance	103		0		5,499		0	
	<u>1,178</u>		<u>0</u>		<u>11,942</u>		<u>0</u>	
300 Purchased Services								
389 Nursing Services	0		0		0		55,000	
Sub-Total	16,777	-	0	-	44,317	1.2	55,000	-
1226 Home Tutoring - Prior to 2001-02 was included in Function 1299								
100 Salaries								
150 Time Card	12,170		6,958		15,000		15,000	
	<u>12,170</u>		<u>6,958</u>		<u>15,000</u>		<u>15,000</u>	
200 Employee Benefits								
210 PERS	0		445		0		0	
220 FICA	931		532		0		0	
230/241 Insurance	79		37		0		0	
	<u>1,010</u>		<u>1,014</u>		<u>0</u>		<u>0</u>	
Sub-Total	13,180	-	7,972	-	15,000	-	15,000	-
1250 Learning Disabilities								
100 Salaries								
111 Teachers	639,240	13.8	733,437	17.0	417,139	9.4	770,093	14.6
112 Ed. Assistants	363,583	19.0	298,972	14.6	811,327	41.5	813,859	38.4
120 Substitutes	40,391		29,225		4,758		6,645	
150 Time Card/Teacher Retiree	12,132	0.1	2,480	0.1	6,460		1,210	
	<u>1,055,347</u>	<u>32.8</u>	<u>1,064,113</u>	<u>31.7</u>	<u>1,239,684</u>	<u>50.8</u>	<u>1,591,807</u>	<u>53.0</u>
200 Employee Benefits								
210 PERS	199,991		213,146		259,207		327,688	
220 FICA	78,816		85,156		93,978		121,173	
230/241 Insurance	307,230		280,089		557,188		625,911	
	<u>586,037</u>		<u>578,392</u>		<u>910,373</u>		<u>1,074,772</u>	
300 Purchased Services								
340 Travel	2,540		2,868		2,000		1,200	
350 Comm./Printing	3,124		6,448		5,493		7,385	
380 Prof./Tech. Services	1,020		0		0		13,200	
	<u>6,684</u>		<u>9,316</u>		<u>7,493</u>		<u>21,785</u>	
400 Supplies and Materials								
410 Supplies	11,672		6,576		4,300		5,250	
420 Textbooks	167				50,150		150	
440 Periodicals	92		0		0		0	
470 Software	1,802		14,862		0		0	
	<u>13,732</u>		<u>21,437</u>		<u>54,450</u>		<u>5,400</u>	
640 Dues & Fees	0		110		0		0	
Sub-Total	1,661,800	32.8	1,673,369	31.7	2,212,000	50.8	2,693,764	53.0
1251 Programs for Physically Disabled - Prior to 2001-02 was Function 1240								
300 Purchased Services								
340 Travel	19		18		0		0	
	<u>19</u>		<u>18</u>		<u>0</u>		<u>0</u>	
Sub-Total	19	-	18	-	0	-	0	-

CORVALLIS SCHOOL DISTRICT 509J
2008-2009 BUDGET
GENERAL FUND REQUIREMENTS

<u>Account Code and Description</u>		2005-06	#	2006-07	#	2007-08	#	2008-09	#
		Actual	FTE	Actual	FTE	Adopted	FTE	Recommended	FTE
1252/ 53 Programs for Behavior Support - Prior to 2001-02 was Function 1240									
100	Salaries								
	111 Teachers	41,914	1.0	43,715	1.0	88,247	1.8	51,821	1.0
	112 Ed. Assistants	44,023	1.9	56,493	2.4	48,518	2.4	35,763	1.8
	114 Supervisor	41,405	0.8	41,819	0.8	38,214	0.7	0	-
	120 Substitutes	1,406		14,622		0		0	
	150 Time Card	410		1,016		0		13,625	
		<u>129,158</u>	<u>3.7</u>	<u>157,664</u>	<u>4.2</u>	<u>174,979</u>	<u>5.0</u>	<u>101,209</u>	<u>2.8</u>
200	Employee Benefits								
	210 PERS	27,034		32,592		36,921		18,480	
	220 FICA	8,838		11,065		13,386		6,700	
	230/241 Insurance	<u>38,195</u>		<u>43,580</u>		<u>54,953</u>		<u>32,276</u>	
		74,067		87,237		105,260		57,456	
300	Purchased Services								
	340 Travel	1,016		3,245		2,000		0	
	380 Professional Services	0		19,832		0		29,800	
	350 Comm./Printing	<u>590</u>		<u>641</u>		<u>0</u>		<u>0</u>	
		1,606		23,717		2,000		29,800	
400	Supplies and Materials								
	410 Supplies	478		12,259		0		500	
	420 Textbooks	<u>917</u>		<u>0</u>		<u>0</u>		<u>0</u>	
		1,395		12,259		0		500	
Sub-Total		206,226	3.7	280,877	4.2	282,240	5.0	188,965	2.8
1254 Supported Education (1 on 1) - See Function 1250 as of 2007-08									
100	112 Ed. Assistants	184,329	5.0	219,747	12.3	0	-	0	-
	120 Substitutes	12,633		17,019		0		0	
	150 Time Card	<u>2,635</u>		<u>3,332</u>		<u>0</u>		<u>0</u>	
		199,596	5.0	240,098	12.3	0	-	0	-
200	Employee Benefits								
	210 PERS	32,792		35,737		0		0	
	220 FICA	14,048		17,736		0		0	
	230/241 Insurance	<u>82,968</u>		<u>45,730</u>		<u>0</u>		<u>0</u>	
		129,808		99,203		0		0	
300	Purchased Services								
	340 Travel	<u>51</u>		<u>0</u>		<u>0</u>		<u>0</u>	
Sub-Total		329,455	5.0	339,301	12.3	0	-	0	-
1280 Alternative Programs - Prior to 1999-2000 was function 1210									
100	Salaries								
	111 Teachers/Retiree	223,884	4.5	254,527	5.0	210,812	4.3	267,994	5.2
	112 Ed. Assistants	105,704	5.3	85,453	4.2	108,931	5.4	127,035	6.3
	114 Manager	36,846	0.7	0	-	0	-	0	-
	120 Substitutes	6,346		1,611		5,884		6,000	
	150 Time Card	<u>13,786</u>		<u>32,518</u>		<u>25,000</u>		<u>37,117</u>	
		386,566	10.5	374,109	9.2	350,627	9.7	438,146	11.4
200	Employee Benefits								
	210 PERS	73,614		76,467		67,466		83,352	
	220 FICA	28,868		28,038		24,460		30,220	
	230/241 Insurance	<u>105,973</u>		<u>89,819</u>		<u>107,500</u>		<u>135,151</u>	
		208,455		194,325		199,426		248,723	

CORVALLIS SCHOOL DISTRICT 509J
2008-2009 BUDGET
GENERAL FUND REQUIREMENTS

<u>Account Code and Description</u>	2005-06 Actual	# FTE	2006-07 Actual	# FTE	2007-08 Adopted	# FTE	2008-09 Recommended	# FTE
300 Purchased Services								
310 Professional Services	76,535		91,088		145,247		122,972	
340 Travel	771		857		1,900		2,800	
350 Communications	4,261		4,852		8,998		9,056	
360 Charter School Payment	0		0		0		216,396	
370 Student Tuition	9,217				5,000		0	
380 Prof./Tech. Services	0		450		23,023		18,133	
	<u>90,785</u>		<u>97,247</u>		<u>184,168</u>		<u>369,357</u>	
400 Supplies and Materials								
410 Supplies	2,046		4,292		22,526		28,329	
420 Textbooks	0		44,720		32,000		9,203	
430 Library books	0		7		0		0	
470 Software	2,800		2,800		3,800		500	
480 Computer Hardware	0		0		750		750	
	<u>4,846</u>		<u>51,819</u>		<u>59,076</u>		<u>38,782</u>	
640 Dues and Fees	414		504		450		500	
Sub-Total	691,065	10.5	718,003	9.2	793,748	9.7	1,095,508	11.4
1291 English-As-A-Second Language (ELL)								
100 Salaries								
111 Teachers	251,540	6.1	271,519	6.7	420,697	7.5	575,213	11.1
112 Ed. Assistants	150,440	7.9	172,765	8.9	216,663	10.3	104,237	4.8
114 Manager	24,318	1.0	25,175	1.0	0	-	0	-
120 Substitutes	4,915		6,431		350		350	
150 Time Card	6,629		5,705		4,300		0	
	<u>437,843</u>	<u>15.0</u>	<u>481,595</u>	<u>16.7</u>	<u>642,009</u>	<u>17.7</u>	<u>679,800</u>	<u>15.9</u>
200 Employee Benefits								
210 PERS	75,315		87,628		134,484		143,364	
220 FICA	32,632		35,888		48,758		51,978	
230/241 Insurance	136,057		154,259		209,829		192,324	
	<u>244,004</u>		<u>277,775</u>		<u>393,071</u>		<u>387,666</u>	
300 Purchased Services								
310 Instructional Contracts	0		0		1,185		0	
340 Travel	1,349		1,451		400		500	
350 Comm./Printing	841		1,331		1,725		1,675	
	<u>2,190</u>		<u>2,782</u>		<u>3,310</u>		<u>2,175</u>	
400 Supplies and Materials								
410 Supplies	4,853		16,566		17,600		4,447	
420 Textbooks	0		1,970		43,000		0	
430 Library Books	5,223		1,201		1,900		0	
440 Periodicals	0		134		0		0	
480 Computer Hardware	2,660		1,395		0		0	
	<u>12,736</u>		<u>21,266</u>		<u>62,500</u>		<u>4,447</u>	
640 Dues and Fees	159		1,058		200		0	
Sub-Total	696,932	15.0	784,475	16.7	1,101,090	17.7	1,074,088	15.9

CORVALLIS SCHOOL DISTRICT 509J
2008-2009 BUDGET
GENERAL FUND REQUIREMENTS

Account Code and Description		2005-06	#	2006-07	#	2007-08	#	2008-09	#
		Actual	FTE	Actual	FTE	Adopted	FTE	Recommended	FTE
1227/ 1400	Summer School - Special Education and Regular								
100	Salaries								
	150 Time Card	5,225	-	4,199	-	4,000	-	4,000	-
		5,225	-	4,199	-	4,000	-	4,000	-
200	Employee Benefits								
	210 PERS	920		698		0		0	
	220 FICA	400		312		0		0	
	230/40 Insurance	30		-93		0		0	
		1,350		918		0		0	
300	Purchased Services								
	350 Comm./Printing	0		0		2,000		0	
410	Supplies	0		0		200		200	
	Sub-Total	6,575	-	5,117	-	6,200	-	4,200	-
1299	Other Programs								
100	Salaries								
	150 Timecard	180	-	0	-	0	-	0	-
		180	-	0	-	0	-	0	-
200	Employee Benefits								
	210 PERS	37		0		0		0	
	220 FICA	14		0		0		0	
	230/40 Insurance	1		0		0		0	
		52		0		0		0	
	Sub-Total	232	-	0	-	0	-	0	-
Total Special Programs		4,354,020	84.7	4,693,135	92.7	5,866,980	115.4	6,530,392	110.8
Total Instruction		22,955,338	332.0	24,929,502	349.7	32,306,246	424.2	32,953,826	414.0
2110	Attendance/Social Services/Campus Safety								
100	Salaries								
	112 Admin. and Ed. Assistants	387,317	15.4	384,321	17.4	343,807	13.3	330,539	12.5
	120 Substitutes	1,182		1,019		0		0	
	150 Time Card	983		741		1,000		1,000	
		389,481	15.4	386,080	17.4	344,807	13.3	331,539	12.5
200	Employee Benefits								
	210 PERS	78,688		79,403		72,543		69,743	
	220 FICA	28,558		28,694		26,301		25,286	
	230/241 Insurance	161,851		139,276		152,320		141,815	
		269,097		247,373		251,164		236,844	
300	Purchased Services								
	350 Comm./Printing	206		337		0		75	
		206		337		0		75	
400	Supplies and Materials								
	410 Supplies	108		127		460		400	
	470 Software	0		750		0		0	
		108		877		460		400	
	Sub-Total	658,893	15.4	634,667	17.4	596,431	13.3	568,858	12.5
2120	Guidance and Career Services								
100	Salaries								
	111 Teachers	475,745	9.6	524,643	10.8	579,978	10.8	699,584	13.5
	112 Admin. & Ed. Assistants	91,049	4.8	142,410	5.9	195,495	7.9	168,629	6.9
	114 Prof/Technical Manager	37,563	0.8	0	-	0	-	0	-
	120 Substitutes	143		427		0		0	
	150 Time Card	791		660		1,513		200	
		605,292	15.2	668,139	16.7	776,986	18.7	868,413	20.4

CORVALLIS SCHOOL DISTRICT 509J
2008-2009 BUDGET
GENERAL FUND REQUIREMENTS

<u>Account Code and Description</u>	2005-06 Actual	# FTE	2006-07 Actual	# FTE	2007-08 Adopted	# FTE	2008-09 Recommended	# FTE
200 Employee Benefits								
210 PERS	125,193		124,102		163,625		183,191	
220 FICA	45,535		50,068		59,323		66,418	
230/241 Insurance	140,521		163,066		226,691		246,679	
	<u>311,250</u>		<u>337,236</u>		<u>449,639</u>		<u>496,288</u>	
300 Purchased Services								
320 Property Services	84		156		0		0	
340 Travel	178		0		0		0	
350 Comm./Printing	1,770		1,420		785		2,360	
	<u>2,032</u>		<u>1,576</u>		<u>785</u>		<u>2,360</u>	
400 Supplies and Materials								
410 Supplies	1,866		1,702		4,392		10,325	
440 Periodicals	0		118		0		0	
470 Software	0		0		450		200	
480 Computer Hardware	2,015		0		0		0	
	<u>3,881</u>		<u>1,820</u>		<u>4,842</u>		<u>10,525</u>	
Sub-Total	922,454	15.2	1,008,772	16.7	1,232,252	18.7	1,377,586	20.4
2122 Positive Behavior Support Services								
100 Salaries								
112 Admin. & Ed. Assistants					103,091	4.5	176,639	7.3
	0	-	0	-	103,091	4.5	176,639	7.3
200 Employee Benefits								
210 PERS	0		0		21,752		37,273	
220 FICA	0		0		7,886		13,511	
230/241 Insurance	0		0		49,244		82,436	
	<u>0</u>		<u>0</u>		<u>78,883</u>		<u>133,220</u>	
310 Prof. Services	0		0		250		1,000	
350 Comm./Printing	0		0		200		200	
389 Prof. Services	0		0		250		0	
	<u>0</u>		<u>0</u>		<u>700</u>		<u>1,200</u>	
400 Supplies and Materials								
410 Supplies	0		0		400		700	
470 Software	0		0		500		300	
	<u>0</u>		<u>0</u>		<u>900</u>		<u>1,000</u>	
Sub-Total	0	-	0	-	183,574	4.5	312,059	7.3
2130 Health Services								
100 Salaries								
112 Ed. Assistants	20,978	1.2	21,462	1.2	24,026	1.3	34,970	1.8
120 Substitutes			903		0		0	
150 Time Card	160		0		0		0	
	<u>21,137</u>	<u>1.2</u>	<u>22,365</u>	<u>1.2</u>	<u>24,026</u>	<u>1.3</u>	<u>34,970</u>	<u>1.8</u>
200 Employee Benefits								
210 PERS	3,790		4,153		5,070		7,379	
220 FICA	1,617		1,711		1,838		2,676	
230/241 Insurance	10,683		10,409		13,639		20,535	
	<u>16,090</u>		<u>16,273</u>		<u>20,547</u>		<u>30,590</u>	
300 Purchased Services								
320 Property Services	271		0		0		0	
	<u>271</u>		<u>0</u>		<u>0</u>		<u>0</u>	
400 Supplies and Materials								
410 Supplies	1,495		979		2,000		1,850	
	<u>1,495</u>		<u>979</u>		<u>2,000</u>		<u>1,850</u>	
Sub-Total	38,993	1.2	39,617	1.2	46,573	1.3	67,410	1.8

**CORVALLIS SCHOOL DISTRICT 509J
2008-2009 BUDGET
GENERAL FUND REQUIREMENTS**

<u>Account Code and Description</u>	2005-06 Actual	# FTE	2006-07 Actual	# FTE	2007-08 Adopted	# FTE	2008-09 Recommended	# FTE
2134 Nursing Services								
100 Salaries								
111 Nurse					49,026	1.0	0	-
150 Time Card					0		0	
					<u>49,026</u>	<u>1.0</u>	<u>0</u>	<u>-</u>
200 Employee Benefits								
210 PERS					10,344		0	
220 FICA					3,750		0	
230/241 Insurance					11,479		0	
					<u>25,574</u>		<u>0</u>	
389 Nursing Services					0		79,150	
410 Supplies and Materials					0		400	
Sub-Total					74,600	1.0	79,550	-
2140 Psychological Services								
100 Salaries								
111 Teachers/ Assessmnt. Spec	135,795	2.6	139,191	2.6	155,164	2.8	169,202	2.8
150 Timecard	1,551		2,344		5,000		0	
	<u>137,346</u>	<u>2.6</u>	<u>141,535</u>	<u>2.6</u>	<u>160,164</u>	<u>2.8</u>	<u>169,202</u>	<u>2.8</u>
200 Employee Benefits								
210 PERS	29,141		31,643		32,740		35,702	
220 FICA	9,978		10,410		11,870		12,944	
230/241 Insurance	26,637		27,396		32,282		34,995	
	<u>65,755</u>		<u>69,448</u>		<u>76,892</u>		<u>83,641</u>	
300 Purchased Services								
310 Prof. Services	0		0		22,000		0	
340 Travel	2,182		1,845		1,500		1,500	
389 Prof/Tech Services	32,000		20,000		20,000		11,000	
	<u>34,182</u>		<u>21,845</u>		<u>43,500</u>		<u>12,500</u>	
400 Supplies and Materials								
410 Supplies	402		0		1,500		0	
	<u>402</u>		<u>0</u>		<u>1,500</u>		<u>0</u>	
Sub-Total	237,686	2.6	232,828	2.6	282,056	2.8	265,343	2.8
2150 Speech Pathology and Audiology								
100 Salaries								
111 Speech Therapists	187,668	3.3	240,951	4.5	249,217	4.5	292,813	4.9
112 Speech Assistants	63,337	2.4	52,861	1.8	38,270	1.8	39,018	1.8
150 Time Card	6,695		8,964		6,500		300	
	<u>257,699</u>	<u>5.7</u>	<u>302,777</u>	<u>6.3</u>	<u>293,987</u>	<u>6.3</u>	<u>332,131</u>	<u>6.7</u>
200 Employee Benefits								
210 PERS	47,463		62,943		60,660		70,017	
220 FICA	18,778		22,316		21,993		25,385	
230/241 Insurance	61,374		65,749		70,863		72,684	
	<u>127,615</u>		<u>151,008</u>		<u>153,516</u>		<u>168,086</u>	
300 Purchased Services								
310 Prof. Services	0		0		28,000		0	
340 Travel	1,740		2,226		3,625		3,825	
	<u>1,740</u>		<u>2,226</u>		<u>31,625</u>		<u>3,825</u>	
400 Supplies and Materials								
410 Supplies	1,710		5,538		3,000		3,000	
Sub-Total	388,765	5.7	461,549	6.3	482,128	6.3	507,042	6.7

CORVALLIS SCHOOL DISTRICT 509J
2008-2009 BUDGET
GENERAL FUND REQUIREMENTS

<u>Account Code and Description</u>	2005-06 Actual	# FTE	2006-07 Actual	# FTE	2007-08 Adopted	# FTE	2008-09 Recommended	# FTE
2160 Programs for the Physically Disabled (was Function 1230)								
100 Salaries								
111 Adapted Physical Ed*	19,014	0.4	22,896	0.6	35,815	0.8	0	-
114 Physical Therapist	42,732	0.8	43,159	0.8	55,028	1.0	56,979	1.0
120 Substitutes	1,391		142		0		0	
150 Time Card/Retiree	2,164		4,791		500		0	
	<u>65,302</u>	<u>1.2</u>	<u>70,988</u>	<u>1.4</u>	<u>91,343</u>	<u>1.8</u>	<u>56,979</u>	<u>1.0</u>
200 Employee Benefits								
210 PERS	12,681		15,056		19,168		12,023	
220 FICA	4,802		5,216		6,950		4,359	
230/241 Insurance	10,845		11,591		21,015		12,553	
	<u>28,328</u>		<u>31,862</u>		<u>47,133</u>		<u>28,935</u>	
300 Services								
340 Travel	148		775		1,000		1,500	
400 Supplies and Materials								
410 Supplies	218		756		0		0	
460 Nonconsumable Supplies	0		3,702		12,196		0	
	<u>218</u>		<u>4,457</u>		<u>12,196</u>		<u>0</u>	
Sub-Total	93,996	1.2	108,082	1.4	151,672	1.8	87,414	1.0
*0.8 FTE paid by IDEA in 2008-09.								
2190 Student Services Area Direction								
100 Salaries								
113 SSD Administration	145,140	1.9	165,688	2.2	237,947	3.0	201,249	2.4
112 Assistants	32,718	1.0	24,493	0.8	45,023	1.9	50,627	1.7
120 Substitutes	761		0		29,101		0	
150 Time Card	3,647		203		15,000		0	
	<u>182,266</u>	<u>2.9</u>	<u>190,384</u>	<u>3.0</u>	<u>327,071</u>	<u>4.9</u>	<u>251,876</u>	<u>4.0</u>
200 Employee Benefits								
210 PERS	37,463		32,343		59,707		53,146	
220 FICA	13,963		14,452		21,647		19,269	
230/241 Insurance	29,335		27,989		53,572		49,084	
	<u>80,761</u>		<u>74,784</u>		<u>134,926</u>		<u>121,499</u>	
300 Purchased Services								
320 Property Services	60		95		0		0	
340 Travel	1,026		5,882		7,680		1,500	
350 Comm./Printing	3,795		7,073		6,900		8,941	
380 Prof./Tech. Services	15,325		27,150		10,000		18,923	
	<u>20,206</u>		<u>40,200</u>		<u>24,580</u>		<u>29,364</u>	
400 Supplies and Materials								
410 Supplies	5,313		6,278		17,093		33,500	
440 Periodicals	398		155		300		300	
	<u>5,711</u>		<u>6,433</u>		<u>17,393</u>		<u>33,800</u>	
640 Dues and Fees	3,996		1,950		12,514		0	
Sub-Total	292,940	2.9	313,751	3.0	516,484	4.9	436,539	4.0
Total Pupil Services	2,633,726	44.1	2,799,268	48.4	3,565,770	54.5	3,701,801	56.5

CORVALLIS SCHOOL DISTRICT 509J
2008-2009 BUDGET
GENERAL FUND REQUIREMENTS

<u>Account Code and Description</u>		2005-06	#	2006-07	#	2007-08	#	2008-09	#
		Actual	FTE	Actual	FTE	Adopted	FTE	Recommended	FTE
2210	Instructional Serv./Curriculum Dev.								
100	Salaries								
	113 Administrator	96,330	1.0	99,976	1.0	130,201	1.3	154,285	1.5
	114 Non-Teaching Prof./Manage	0	-	0	-	0	-	14,546	0.2
	111 Teachers	0		20,273	0.3	196,104	4.0	206,766	4.0
	112 Secretarial Support	29,583	1.0	65,065	1.9	82,661	2.6	95,076	2.7
	120 Substitutes	17,871		27,450		45,000		3,000	
	150 Time Card	16,166		38,378		8,109		5,890	
		<u>159,950</u>	<u>2.0</u>	<u>251,142</u>	<u>3.3</u>	<u>462,075</u>	<u>7.9</u>	<u>479,563</u>	<u>8.4</u>
200	Employee Benefits								
	210 PERS	16,987		42,480		86,123		99,133	
	220 FICA	12,054		18,779		31,225		35,942	
	230/241 Insurance	21,180		32,353		88,064		101,666	
		<u>50,221</u>		<u>93,612</u>		<u>205,412</u>		<u>236,741</u>	
300	Purchased Services								
	310 Prof./Tech. Services	0				15,000		0	
	340 Travel	11,457		9,679		23,000		500	
	350 Comm./Printing	4,187		3,166		8,250		11,864	
		<u>15,644</u>		<u>12,845</u>		<u>46,250</u>		<u>12,364</u>	
400	Supplies and Materials								
	410 Supplies	4,950		13,191		10,050		53,001	
	420 Textbooks	0		331		0		0	
	470 Computer Software	0		0		0		5,000	
		<u>4,950</u>		<u>13,522</u>		<u>10,050</u>		<u>58,001</u>	
640	Dues and Fees	2,043		2,138		2,000		500	
	Sub-Total	232,808	2.0	373,258	3.3	725,787	7.9	787,169	8.4
2220	Library and Media Services								
100	Salaries								
	111 Teachers	107,457	2.0	80,515	1.5	49,026	1.0	51,821	1.0
	112 Classified	268,038	12.2	278,186	11.9	302,312	12.1	303,867	12.6
	120 Substitutes	533		905		0		0	
	150 Time Card	8,588		6,327		8,280		8,280	
		<u>384,616</u>	<u>14.2</u>	<u>365,933</u>	<u>13.4</u>	<u>359,618</u>	<u>13.1</u>	<u>363,968</u>	<u>13.6</u>
200	Employee Benefits								
	210 PERS	75,877		77,607		75,131		76,049	
	220 FICA	27,226		26,288		27,328		27,660	
	230/241 Insurance	145,490		132,488		151,410		155,993	
		<u>248,593</u>		<u>236,384</u>		<u>253,869</u>		<u>259,702</u>	
300	Purchased Services								
	320 Property Services	120		50		200		200	
	340 Travel	32		0		0		0	
	350 Comm./Printing	730		1,623		975		975	
		<u>881</u>		<u>1,673</u>		<u>1,175</u>		<u>1,175</u>	
400	Supplies and Materials								
	410 Supplies/AV Materials/Films	15,347		25,149		22,114		27,697	
	420 Textbooks	0		96		0		0	
	430 Library Books	15,702		16,626		19,350		23,513	
	440 Periodicals	3,036		3,625		3,550		3,675	
	460 Nonconsumable Supplies	0		1,712		2,700		2,700	
	470 Software	10,472		11,104		11,077		13,500	
	480 Technology Equipment	500		491		1,500		1,500	
		<u>45,056</u>		<u>58,804</u>		<u>60,291</u>		<u>72,585</u>	
	Sub-Total	679,146	14.2	662,794	13.4	674,954	13.1	697,430	13.6

CORVALLIS SCHOOL DISTRICT 509J
2008-2009 BUDGET
GENERAL FUND REQUIREMENTS

<u>Account Code and Description</u>		2005-06	#	2006-07	#	2007-08	#	2008-09	#
		Actual	FTE	Actual	FTE	Adopted	FTE	Recommended	FTE
2230	Program Evaluation & Assessment								
100	Salaries								
	150 Time Card	308	-	0	-	0	-	0	-
200	Employee Benefits								
	210 PERS	43		0		0		0	
	220 FICA	24		0		0		0	
	230/241 Insurance	<u>2</u>		<u>0</u>		<u>0</u>		<u>0</u>	
		68		0		0		0	
300	Purchased Services								
	320 Property Services	0		12		0		0	
	350 Comm./Printing	<u>2,437</u>		<u>4,218</u>		<u>2,227</u>		<u>7,000</u>	
		2,437		4,230		2,227		7,000	
400	Supplies and Materials								
	410 Supplies	542		3,237		0		0	
	470 Software	<u>5,236</u>		<u>20,761</u>		<u>42,247</u>		<u>55,600</u>	
		5,778		23,998		42,247		55,600	
Sub Total		8,590	-	28,228	-	44,474	-	62,600	-
2240	Instructional Staff Development, prior to 1999-2000 was Function 2680								
100	Salaries								
	111 Teacher	60,782	1.0	79,097	1.0	65,282	1.3	0	-
	112 Classified	27,797	0.9	30,258	1.0	29,634	1.0	31,583	1.0
	114 Manager	0		0		0		33,032	0.5
	120 Substitutes	4,446		7,369		21,900		50,000	
	150 Time Card	<u>30,593</u>		<u>10,281</u>		<u>226,398</u>		<u>122,000</u>	
		123,619	1.9	127,005	2.0	343,213	2.3	236,615	1.5
200	Employee Benefits								
	210 PERS	21,619		22,697		20,575		15,134	
	220 FICA	9,210		9,188		7,461		5,943	
	230/241 Insurance	<u>22,175</u>		<u>21,378</u>		<u>26,194</u>		<u>17,760</u>	
		53,004		53,264		54,230		38,837	
300	Purchased Services								
	310 Professional Services	3,113		9,518		21,696		15,000	
	320 Property Services	645		0		0		0	
	340 Travel	18,984		23,410		21,900		43,171	
	350 Comm./Printing	649		134		0		0	
	380 Outside Services	<u>4,202</u>		<u>0</u>		<u>1,700</u>		<u>0</u>	
		27,593		33,062		45,296		58,171	
400	Supplies and Materials								
	410 Supplies	11,450		5,455		11,000		14,000	
	460 Non-Consumable Supplies	0		1,695		0		0	
	470 Computer Software	0		50		1,000		3,200	
	480 Computer Hardware	<u>2,787</u>		<u>21,731</u>		<u>12,000</u>		<u>0</u>	
		14,237		28,930		24,000		17,200	
640	Dues and Fees	<u>992</u>		<u>635</u>		<u>12,500</u>		<u>4,500</u>	
Sub-Total		219,445	1.9	242,896	2.0	479,240	2.3	355,323	1.5
Total Instructional Services		1,139,989	18.1	1,307,176	18.7	1,924,455	23.3	1,902,522	23.5
2310	Board of Education Services								
100	Salaries								
	120 Substitutes	0		0		400		400	
	150 Time Card	<u>8,835</u>		<u>1,270</u>		<u>0</u>		<u>0</u>	
		8,835		1,270		400		400	

CORVALLIS SCHOOL DISTRICT 509J
2008-2009 BUDGET
GENERAL FUND REQUIREMENTS

<u>Account Code and Description</u>	2005-06 Actual	# FTE	2006-07 Actual	# FTE	2007-08 Adopted	# FTE	2008-09 Recommended	# FTE
200 Employee Benefits								
210 PERS	1,654		108		0		0	
220 FICA	356		97		0		0	
230/241 Insurance	29		7		0		0	
	<u>2,039</u>		<u>211</u>		<u>0</u>		<u>0</u>	
300 Purchased Services								
310 Professional Services	0		0		1,000		100	
320 Property Services	469		320		400		700	
340 Travel	3,782		3,905		7,600		5,000	
350 Printing/Communication	2,319		3,007		3,584		6,650	
381 Audit Services	24,000		25,000		31,000		36,000	
382 Legal Services	30,987		26,348		40,000		60,000	
384 Negotiation Services	0		17,381		9,000		9,000	
388 Election Services	0		22,839		20,000		20,000	
389 Other Prof. Services	9,188		3,395		4,000		7,400	
	<u>70,745</u>		<u>102,196</u>		<u>116,584</u>		<u>144,850</u>	
400 Supplies and Materials								
410 Supplies	3,042		5,222		4,141		18,007	
440 Subscriptions	0		456		875		875	
	<u>3,042</u>		<u>5,678</u>		<u>5,016</u>		<u>18,882</u>	
600 Dues/Insurance								
640 Dues	8,658		0		9,500		9,500	
650 Insurance/Judgments	(see 2528)		(see 2528)		25,000		25,000	
	<u>8,658</u>		<u>0</u>		<u>34,500</u>		<u>34,500</u>	
Sub-Total	93,318	-	109,355	-	156,500	-	198,632	-
2320 Office of Superintendent, Prior to 1999-2000 was Function 2321								
100 Salaries								
112 Classified	37,024	1.0	0	-	0	-	0	-
113 Central Administrators	113,800	1.0	112,466	1.0	121,262	1.0	140,904	1.0
114 Admin. Support	50,377	1.0	50,532	1.0	63,833	1.3	64,908	1.5
120 Substitutes	70		578		2,000		12,181	
150 Time Card	17,440		17,591		2,750		6,050	
	<u>218,710</u>	<u>3.0</u>	<u>181,168</u>	<u>2.0</u>	<u>189,845</u>	<u>2.3</u>	<u>224,043</u>	<u>2.5</u>
200 Employee Benefits								
210 PERS	43,137		42,265		38,973		43,344	
220 FICA	15,820		12,788		14,130		15,715	
230/241 Insurance	31,750		21,237		24,105		29,491	
249 Telephone Stipend	0		5,000		0		0	
	<u>90,707</u>		<u>81,291</u>		<u>77,208</u>		<u>88,550</u>	
300 Purchased Services								
320 Property Services	125		200		1,000		1,000	
340 Travel	12,818		3,805		3,000		3,000	
350 Comm./Printing	287		2,977		3,691		3,691	
380 Outside Services	8,148		27,515		22,700		15,500	
	<u>21,379</u>		<u>34,496</u>		<u>30,391</u>		<u>23,191</u>	
400 Supplies and Materials								
410 Supplies	7,089		6,212		12,000		13,000	
440 Periodicals	0		0		500		500	
470 Software	0		0		800		800	
480 Technology Equipment	0		0		2,800		3,200	
	<u>7,089</u>		<u>6,212</u>		<u>16,100</u>		<u>17,500</u>	
640 Dues and Fees	4,029		4,234		2,000		2,000	
Sub-Total	341,914	3.0	307,401	2.0	315,544	2.3	355,284	2.5
Total General Administration	435,232	3.0	416,757	2.0	472,044	2.3	553,916	2.5

CORVALLIS SCHOOL DISTRICT 509J
2008-2009 BUDGET
GENERAL FUND REQUIREMENTS

<u>Account Code and Description</u>	2005-06 Actual	# FTE	2006-07 Actual	# FTE	2007-08 Adopted	# FTE	2008-09 Recommended	# FTE
2410 Office of the Principal Services								
100 Salaries								
113 Administrators	1,509,603	18.3	1,460,460	18.0	1,481,559	18.0	1,559,888	18.0
111 Lead Teacher*	20,091	0.5	0	-	0	-	0	-
112 Admin. Support	570,804	22.5	566,925	22.8	639,304	23.6	643,128	24.5
122 Classified Substitutes	11,667		8,594		6,500		3,600	
150 Time Card/Retiree	18,267	0.5	10,124		9,390		128,526	
	<u>2,130,433</u>	<u>41.7</u>	<u>2,046,102</u>	<u>40.8</u>	<u>2,136,753</u>	<u>41.6</u>	<u>2,335,142</u>	<u>42.5</u>
200 Employee Benefits								
210 PERS	397,032		442,293		446,450		464,526	
220 FICA	159,381		153,701		161,808		168,360	
230/241 Insurance	403,648		403,549		474,354		509,100	
	<u>960,062</u>		<u>999,543</u>		<u>1,082,612</u>		<u>1,141,986</u>	
300 Purchased Services								
320 Property Services	1,357		3,621		1,470		13,610	
340 Travel	1,365		737		1,000		2,000	
350 Comm./Printing	76,809		64,215		73,485		79,627	
380 Contracted Services	1,284		1,221		4,000		4,000	
	<u>80,815</u>		<u>69,794</u>		<u>79,955</u>		<u>99,237</u>	
400 Supplies and Materials								
410 Supplies	35,991		40,988		47,240		96,157	
440 Periodicals	116		10		174		174	
460 Nonconsumable Supplies	0		3,107		0		6,500	
470 Software	625		956		550		0	
480 Computer Hardware	14,751		0		0		11,691	
	<u>51,483</u>		<u>45,061</u>		<u>47,964</u>		<u>114,522</u>	
640 Dues and Fees	29,625		14,565		24,838		24,619	
Sub-Total	<u>3,252,417</u>	<u>41.7</u>	<u>3,175,066</u>	<u>40.8</u>	<u>3,372,122</u>	<u>41.6</u>	<u>3,715,506</u>	<u>42.5</u>
2520 Business Services								
100 Salaries								
112 Admin. Support	65,279	1.9	68,664	2.0	74,181	2.3	87,986	2.4
114 Non-Represented	121,214	2.0	122,566	2.0	136,131	2.0	129,365	2.0
113 Administrator	69,584	0.8	70,276	0.8	70,667	0.8	74,134	0.8
120 Substitutes	0		165		0		0	
150 Time Card	15,250		2,361		20,000		40,000	
	<u>271,327</u>	<u>4.7</u>	<u>264,033</u>	<u>4.8</u>	<u>300,979</u>	<u>5.1</u>	<u>331,485</u>	<u>5.2</u>
200 Employee Benefits								
210 PERS	50,461		58,103		59,144		61,355	
220 FICA	20,480		19,604		21,405		22,209	
230/241 Insurance	45,233		48,813		55,552		62,816	
249 Tuition Reimbursement	743		585		0		0	
	<u>116,917</u>		<u>127,105</u>		<u>136,101</u>		<u>146,380</u>	
300 Purchased Services								
320 Other Property Services	666		640		1,250		1,250	
340 Travel	640		2,842		2,750		3,800	
350 Comm./Printing	26,827		26,290		37,884		37,000	
380 Prof. Services	18,714		28,915		47,000		41,000	
	<u>46,846</u>		<u>58,687</u>		<u>88,884</u>		<u>83,050</u>	

CORVALLIS SCHOOL DISTRICT 509J
2008-2009 BUDGET
GENERAL FUND REQUIREMENTS

<u>Account Code and Description</u>	2005-06 Actual	# FTE	2006-07 Actual	# FTE	2007-08 Adopted	# FTE	2008-09 Recommended	# FTE
400 Supplies and Materials								
410 Supplies	5,320		5,557		8,876		32,937	
440 Periodicals	250		0		0		0	
460 Nonconsumable Supplies	0		0		2,000		2,000	
470 Software	1,076		633		500		500	
480 Computer Hardware	0		950		2,000		2,000	
	<u>6,646</u>		<u>7,141</u>		<u>13,376</u>		<u>37,437</u>	
640 Banking fees and dues	11,288		6,090		28,885		19,000	
Sub-Total	453,025	4.7	463,054	4.8	568,225	5.1	617,352	5.2
2524 Payroll, prior to 1999-2000 included with 2520								
100 Salaries								
112 Admin. Support	23,364	0.7	16,384	0.5	19,022	0.5	20,330	0.5
114 Admin/Non-Represented	27,759	0.7	41,053	1.0	42,500	1.0	45,616	1.0
150 Time Card	3,913		291		3,000		3,000	
	<u>55,036</u>	<u>1.4</u>	<u>57,728</u>	<u>1.5</u>	<u>64,522</u>	<u>1.5</u>	<u>68,946</u>	<u>1.5</u>
200 Employee Benefits								
210 PERS	8,520		10,236		12,981		13,914	
220 FICA	4,104		4,287		4,706		5,045	
230/241 Insurance	11,328		14,361		16,313		18,212	
	<u>23,953</u>		<u>28,884</u>		<u>34,000</u>		<u>37,171</u>	
300 Purchased Services								
320 Other Property Services	84		537		200		500	
340 Travel	47		639		500		750	
350 Comm./Printing	636		307		500		500	
380 Prof. Services	2,400		2,700		2,700		3,000	
	<u>3,167</u>		<u>4,183</u>		<u>3,900</u>		<u>4,750</u>	
400 Supplies and Materials								
410 Supplies	2,061		867		2,000		2,000	
640 Dues and Fees	1,026		0		1,500		1,500	
Sub-Total	85,243	1.4	91,662	1.5	105,922	1.5	114,367	1.5
2528 Risk Management								
650 Insurance and Judgments	25,000		25,000		0		0	
2541 Operation & Maintenance of Plant								
100 Salaries								
112 Admin. Support	85,724	2.0	64,114	2.3	73,144	2.5	77,010	2.5
113 Administrator	69,821	0.8	25,693	0.3	24,114	0.3	0	-
114 Manager	113,107		0		0		56,547	0.8
150 Time Card	52,094		9,182		80		500	
	<u>320,747</u>	<u>2.7</u>	<u>98,988</u>	<u>2.6</u>	<u>97,338</u>	<u>2.7</u>	<u>134,057</u>	<u>3.2</u>
200 Employee Benefits								
210 PERS	51,354		18,897		20,521		28,180	
220 FICA	24,015		6,717		7,440		10,217	
230/241 Insurance	56,603		23,755		29,541		37,512	
	<u>131,971</u>		<u>49,369</u>		<u>57,503</u>		<u>75,909</u>	
300 Purchased Services								
320 Property Services	150		731		0		0	
340 Travel	3,380		1,928		4,663		4,660	
350 Comm./Printing	10,371		1,703		3,000		3,000	
380 Prof./Tech. Services	21,450		7,694		18,000		18,000	
	<u>35,351</u>		<u>12,056</u>		<u>25,663</u>		<u>25,660</u>	

CORVALLIS SCHOOL DISTRICT 509J
2008-2009 BUDGET
GENERAL FUND REQUIREMENTS

<u>Account Code and Description</u>	2005-06 Actual	# FTE	2006-07 Actual	# FTE	2007-08 Adopted	# FTE	2008-09 Recommended	# FTE
400 Supplies and Materials								
410 Supplies	11,617		3,917		9,569		13,531	
440 Periodicals	75		197		0		0	
460 Nonconsumable Supplies	0		0		4,800		10,000	
470 Computer Software	4,154		6,417		0		0	
480 Computer Hardware	3,859		549		0		0	
	<u>19,705</u>		<u>11,080</u>		<u>14,369</u>		<u>23,531</u>	
640 Dues and Fees	360		455		8,000		10,500	
Sub-Total	508,135	2.7	171,948	2.6	202,873	2.7	269,657	3.2
2542 Care & Upkeep of Buildings								
100 Salaries								
112 Custodial	822,631	28.2	855,470	27.9	914,281	26.5	938,836	27.5
114 Admin/Non-Represented	51,509	1.0	60,179	1.0	56,102	1.0	60,818	1.0
120 Substitutes	14,917		16,535		21,106		21,106	
150 Time Card	6,384		11,401		3,109		51,626	
	<u>895,441</u>	<u>29.2</u>	<u>943,585</u>	<u>28.9</u>	<u>994,598</u>	<u>27.5</u>	<u>1,072,386</u>	<u>28.5</u>
200 Employee Benefits								
210 PERS	176,403		198,928		204,658		210,927	
220 FICA	66,951		70,538		74,204		76,473	
230/241 Insurance	358,467		345,795		335,612		349,744	
	<u>601,822</u>		<u>615,261</u>		<u>614,474</u>		<u>637,144</u>	
300 Purchased Services								
320 Utilities & Property Services	1,344,239		1,377,494		1,731,105		1,636,725	
340 Travel	0		0		1,831		0	
351 Telephone	81,044		70,593		134,317		134,317	
389 Professional Services	950		400		20,000		20,000	
	<u>1,426,232</u>		<u>1,448,486</u>		<u>1,887,253</u>		<u>1,791,042</u>	
400 Supplies and Materials								
410 Supplies	54,824		79,252		61,661		60,403	
460 Nonconsumable Supplies	1,698		0		0		0	
470 Software	995		995		995		0	
	<u>57,517</u>		<u>80,247</u>		<u>62,656</u>		<u>60,403</u>	
500 Capital Outlay								
540 Equipment	11,206		11,736		6,000		6,344	
600 Other - Insurance	387,569		386,991		425,690		415,935	
Sub-Total	3,379,787	29.2	3,486,306	28.9	3,990,671	27.5	3,983,254	28.5
2543 Care & Upkeep of Grounds								
100 Salaries								
112 Maintenance	202,527	5.0	151,300	3.7	170,560	4.0	185,472	4.0
150 Time Card	3,759		16,067		12,655		12,655	
	<u>206,286</u>	<u>5.0</u>	<u>167,366</u>	<u>3.7</u>	<u>183,215</u>	<u>4.0</u>	<u>198,127</u>	<u>4.0</u>
200 Employee Benefits								
210 PERS	42,374		35,006		35,988		39,135	
220 FICA	15,524		12,675		13,048		14,189	
230/241 Insurance	64,297		47,292		44,040		46,176	
	<u>122,195</u>		<u>94,974</u>		<u>93,076</u>		<u>99,500</u>	
300 Purchased Services								
320 Property Services	26,998		38,216		15,237		31,100	
380 Prof. Services	0		4,950		0		0	
	<u>26,998</u>		<u>43,166</u>		<u>15,237</u>		<u>31,100</u>	

CORVALLIS SCHOOL DISTRICT 509J
2008-2009 BUDGET
GENERAL FUND REQUIREMENTS

<u>Account Code and Description</u>	2005-06 Actual	# FTE	2006-07 Actual	# FTE	2007-08 Adopted	# FTE	2008-09 Recommended	# FTE
400 Supplies								
410 Supplies	26,163		16,321		26,512		26,512	
460 Nonconsumable Supplies	3,799		0		6,500		6,500	
	<u>29,962</u>		<u>16,321</u>		<u>33,012</u>		<u>33,012</u>	
540 New Equipment	0		106,142		32,896		56,640	
600 Other Expenditures								
640 Dues and Fees	218		200		0		0	
Sub-Total	385,659	5.0	428,169	3.7	357,436	4.0	418,379	4.0
2544 Building Maintenance								
100 Salaries								
112 Maintenance	444,715	10.0	478,935	10.9	514,461	11.0	461,978	10.0
114 Manager	0		0		0		60,818	1.0
150 Time Card	43,200		12,900		12,655		13,757	
	<u>487,915</u>	<u>10.0</u>	<u>491,835</u>	<u>10.9</u>	<u>527,116</u>	<u>11.0</u>	<u>536,553</u>	<u>11.0</u>
200 Employee Benefits								
210 PERS	98,405		113,531		108,551		110,310	
220 FICA	37,618		38,667		39,356		39,994	
230/241 Insurance	133,814		138,575		129,193		128,009	
	<u>269,837</u>		<u>290,773</u>		<u>277,100</u>		<u>278,313</u>	
300 Purchased Services								
320 Projects	90,208		144,620		381,190		498,833	
340 Travel	987		256		0		0	
350 Telephone & Printing	5,875		6,929		2,760		6,800	
380 Professional Services	8,063		4,965		0		0	
	<u>105,132</u>		<u>156,770</u>		<u>383,950</u>		<u>505,633</u>	
400 Supplies								
410 Supplies	106,877		157,780		145,423		303,147	
460 Nonconsumable Supplies	1,056		0		334,779		34,779	
470 Computer Software	0		0		4,000		4,000	
	<u>107,933</u>		<u>157,780</u>		<u>484,202</u>		<u>341,926</u>	
640 Dues and Fees	5,381		3,097		9,850		9,850	
Sub-Total	976,197	10.0	1,100,255	10.9	1,682,218	11.0	1,672,275	11.0
2546 Security Services								
320 Property Services	80		21,391		27,000		57,000	
380 Prof./Tech. Services	17,123		5,957		11,500		29,500	
	<u>17,203</u>		<u>27,348</u>		<u>38,500</u>		<u>86,500</u>	
540 Equipment	0		25,000		0		0	
640 Dues and Fees	80		25		0		0	
Sub-Total	17,283		52,373		38,500		86,500	
2549 Care & Upkeep of Equipment								
300 Purchased Services								
320 Property Services	48,930		47,565		28,138		36,138	
400 Supplies								
410 Supplies	5,533		3,480		1,800		1,800	
460 Nonconsumable Supplies	0		0		3,000		6,000	
	<u>5,533</u>		<u>3,480</u>		<u>4,800</u>		<u>7,800</u>	
540 Equipment	27,606		0		0		0	
600 Other Expenditures								
640 Dues and Fees	0		486		0		0	
670 Taxes and Licenses	57		0		0		0	
	<u>57</u>		<u>486</u>		<u>0</u>		<u>0</u>	
Sub-Total	82,126	-	51,530	-	32,938	-	43,938	-
Total 2540 - Plant Operation & Maint.	5,349,186	46.9	5,290,581	46.0	6,304,636	45.2	6,474,003	46.7

**CORVALLIS SCHOOL DISTRICT 509J
2008-2009 BUDGET
GENERAL FUND REQUIREMENTS**

<u>Account Code and Description</u>	2005-06 Actual	# FTE	2006-07 Actual	# FTE	2007-08 Adopted	# FTE	2008-09 Recommended	# FTE
2550 Pupil Transportation								
100 Salaries								
112 Classified	18,212	0.6	18,919	0.6	20,487	0.6	22,025	0.6
113 Administrator	21,874	0.3	22,093	0.3	24,114	0.3	0	-
114 Manager	0	-	0	-	0	-	18,849	0.3
	<u>40,086</u>	<u>0.8</u>	<u>41,012</u>	<u>0.8</u>	<u>44,601</u>	<u>0.8</u>	<u>40,874</u>	<u>0.8</u>
200 Employee Benefits								
210 PERS	7,591		8,676		9,411		8,625	
220 FICA	3,067		3,137		3,412		3,127	
230/241 Insurance	6,363		8,794		8,844		9,495	
	<u>17,021</u>		<u>20,608</u>		<u>21,667</u>		<u>21,247</u>	
300 Purchased Services								
330 Pupil Trans. Serv.	1,876,143		1,851,563		1,878,490		2,010,850	
340 Travel	0		666		0		0	
350 Printing/Communications	1,815		1,885		125		125	
380 Professional Services	0		800		0		0	
	<u>1,877,958</u>		<u>1,854,914</u>		<u>1,878,615</u>		<u>2,010,975</u>	
400 Supplies and Materials								
410 Supplies	0		35		0		0	
470 Software	0		7,085		0		0	
	<u>0</u>		<u>7,120</u>		<u>0</u>		<u>0</u>	
Sub-Total	1,935,065	0.8	1,923,654	0.8	1,944,883	0.8	2,073,096	0.8
2570 Purchasing/Courier								
100 Salaries								
112 Drivers	20,638	1.0	21,240	0.9	24,050	0.9	24,893	0.9
120 Substitutes	166		128		0		0	
150 Time Card	206		375		0		0	
	<u>21,010</u>	<u>1.0</u>	<u>21,744</u>	<u>0.9</u>	<u>24,050</u>	<u>0.9</u>	<u>24,893</u>	<u>0.9</u>
200 Employee Benefits								
210 PERS	4,397		4,890		5,075		5,252	
220 FICA	1,597		1,642		1,840		1,904	
230/241 Insurance	11,118		8,914		11,249		10,677	
	<u>17,112</u>		<u>15,446</u>		<u>18,163</u>		<u>17,833</u>	
300 Purchased Services								
320 Property Services	4,747		3,699		5,250		5,250	
350 Comm./Printing	0		0		250		250	
	<u>4,747</u>		<u>3,699</u>		<u>5,500</u>		<u>5,500</u>	
410 Supplies	35		54		0		0	
640 Dues and Fees	0		3		0		0	
Sub-Total	42,903	1.0	40,946	0.9	47,713	0.9	48,226	0.9
Total 2500 Functions	7,890,421	54.7	7,834,898	54.0	8,971,379	53.5	9,327,044	55.1

CORVALLIS SCHOOL DISTRICT 509J
2008-2009 BUDGET
GENERAL FUND REQUIREMENTS

<u>Account Code and Description</u>	2005-06 Actual	# FTE	2006-07 Actual	# FTE	2007-08 Adopted	# FTE	2008-09 Recommended	# FTE
2630 Information Services								
100 Salaries								
112 Admin. Support	25,379	0.8	30,615	1.0	23,861	1.0	23,581	1.0
120 Substitutes	622		691		0		0	
	<u>26,001</u>	0.8	<u>31,306</u>	1.0	<u>23,861</u>	1.0	<u>23,581</u>	1.0
200 Employee Benefits								
210 PERS	5,324		6,940		5,035		4,976	
220 FICA	1,928		2,361		1,825		1,804	
230/241 Insurance	8,499		10,920		10,861		11,359	
	<u>15,751</u>		<u>20,221</u>		<u>17,721</u>		<u>18,139</u>	
300 Purchased Services								
350 Comm./Printing	1,282		1,377		3,000		1,000	
380 Prof./Tech. Services	873		0		0		37,000	
	<u>2,155</u>		<u>1,377</u>		<u>3,000</u>		<u>38,000</u>	
400 Supplies and Materials								
410 Supplies	0		23		0		0	
440 Periodicals	285		635		400		200	
	<u>285</u>		<u>658</u>		<u>400</u>		<u>200</u>	
640 Dues and Fees	0		330		0		0	
Sub-Total	44,191	0.8	53,893	1.0	44,982	1.0	79,920	1.0
2640 Human Resources								
100 Salaries								
112 Admin. Support	1,379	0.1	2,109	0.1	2,669	0.1	5,268	0.3
113 Administrator	89,961	1.0	91,763	1.0	94,092	1.0	98,322	1.0
114 Admin/Non-represented	180,680	4.0	184,353	4.0	187,373	4.0	209,725	4.0
120 Substitutes	348		1,956		0		0	
150 Time Card	10,982		12,270		12,693		5,250	
	<u>283,349</u>	5.1	<u>292,451</u>	5.1	<u>296,827</u>	5.1	<u>318,565</u>	5.3
200 Employee Benefits								
210 PERS	54,712		62,762		59,787		66,109	
220 FICA	21,244		22,057		21,676		23,969	
230/241 Insurance	54,334		52,240		56,013		65,786	
249 Tuition Reimbursement	4,505		7,882		7,000		6,500	
	<u>134,796</u>		<u>144,942</u>		<u>144,477</u>		<u>162,364</u>	
300 Purchased Services								
320 Property Services	207		372		400		200	
340 Travel	6,604		5,231		6,500		6,000	
350 Comm./Printing/Advertising	9,299		7,015		9,600		8,500	
380 Prof./Tech. Services	20,799		21,159		18,000		16,123	
	<u>36,909</u>		<u>33,777</u>		<u>34,500</u>		<u>30,823</u>	
400 Supplies and Materials								
410 Supplies	7,677		5,975		11,000		12,000	
440 Periodicals	1,599		820		500		250	
470 Software	12,981		14,553		15,000		15,000	
480 Computer Hardware	0		1,395		0		0	
	<u>22,257</u>		<u>22,743</u>		<u>26,500</u>		<u>27,250</u>	
640 Dues and Fees	2,149		2,304		2,000		2,000	
Sub-Total	479,460	5.1	496,216	5.1	504,304	5.1	541,002	5.3

CORVALLIS SCHOOL DISTRICT 509J
2008-2009 BUDGET
GENERAL FUND REQUIREMENTS

<u>Account Code and Description</u>	2005-06 Actual	# FTE	2006-07 Actual	# FTE	2007-08 Adopted	# FTE	2008-09 Recommended	# FTE
2649 Other Staff Services								
300 Purchased Services								
340 Travel	0		0		4,200		4,200	
Sub-Total	0		0		4,200		4,200	
2660 Technology Services								
100 Salaries								
112 Classified	290,750	6.9	296,372	6.8	326,398	6.6	352,652	7.2
114 Manager	0	-	552	-	0	-	40,362	0.6
120 Substitutes	168		0		0		0	
150 Time Card	5,458		12,170		10,000		18,000	
	<u>296,377</u>	6.9	<u>309,094</u>	6.8	<u>336,398</u>	6.6	<u>411,014</u>	7.8
200 Employee Benefits								
210 PERS	60,350		67,722		70,827		84,773	
220 FICA	22,716		23,861		25,633		31,410	
230/241 Insurance	75,667		77,919		77,932		90,710	
	<u>158,733</u>		<u>169,503</u>		<u>174,391</u>		<u>206,893</u>	
300 Purchased Services								
322 Property Services	4,245		3,894		7,300		6,260	
340 Travel	810		1,675		1,000		1,500	
350 Phone/Printing	4,638		5,186		7,200		6,900	
380 Contract Services	24,173		23,628		31,265		124,480	
	<u>33,865</u>		<u>34,383</u>		<u>46,765</u>		<u>139,140</u>	
400 Supplies and Materials								
410 Supplies	28,768		26,875		44,912		49,097	
440 Periodicals	0				100		100	
460 Non-consumable Supplies	2,000		0		0		0	
470 Software	178,356		192,947		173,900		169,920	
480 Technology Equipment	36,156		16,520		5,000		5,000	
	<u>245,280</u>		<u>236,342</u>		<u>223,912</u>		<u>224,117</u>	
500 Capital Outlay								
540 Equipment	0		0		400,000		0	
550 Technology	0		342,441		17,000		21,000	
	<u>0</u>		<u>342,441</u>		<u>417,000</u>		<u>21,000</u>	
600 Other Expenditures								
640 Dues and Fees	2,285		2,385		2,240		250	
670 Taxes and Licenses	64		0		0		0	
	<u>2,349</u>		<u>2,385</u>		<u>2,240</u>		<u>250</u>	
Sub-Total	736,604	6.9	1,094,147	6.8	1,200,706	6.6	1,002,414	7.8
Total Central Services - 2600 Functions	1,260,256	12.7	1,644,256	12.9	1,749,992	12.8	1,623,336	14.0
2700 Supplemental Retirement Program								
116 Supplemental Retirement Stipend	1,320,000		1,300,000		1,000,000		700,000	
200 Employee Benefits								
220 Social Security	100,000		100,000		0		0	
240 Insurance	475,000		1,000,000		1,000,000		678,000	
	<u>575,000</u>		<u>1,100,000</u>		<u>1,000,000</u>		<u>678,000</u>	
Total Supplemental Retirement Program	1,895,000		2,400,000		2,000,000		1,378,000	
Total Support Services - All 2000 Functions	18,507,041	174.4	19,577,421	176.8	22,059,961	187.9	22,206,325	194.2

**CORVALLIS SCHOOL DISTRICT 509J
2008-2009 BUDGET
GENERAL FUND REQUIREMENTS**

<u>Account Code and Description</u>	2005-06 Actual	# FTE	2006-07 Actual	# FTE	2007-08 Adopted	# FTE	2008-09 Recommended	# FTE
3300 Community Services								
100 Salaries								
120 Substitutes	-53		553		13,535		13,530	
150 Custodial Time Card	4,462		1,588		0		0	
	<u>4,408</u>		<u>2,141</u>		<u>13,535</u>		<u>13,530</u>	
200 Employee Benefits								
210 PERS	878		344		2,724		2,724	
220 FICA	337		164		988		988	
230/241 Insurance	259		102		102		102	
	<u>1,474</u>		<u>610</u>		<u>3,814</u>		<u>3,814</u>	
300 Purchased Services								
320 Property Services	380		0		0		0	
400 Supplies and Materials								
470 Software	800		0		0		0	
600 Other Expenditures								
640 Dues and Fees	0		0		2,000		2,500	
642 Foundation Fund	107,000		105,250		105,000		115,000	
Total Community Services	114,063	-	108,001	-	124,349	-	134,844	-
Facilities Acquisition and Construction								
4120 Facilities Acquisition, Prior to 1999-2000 was Function 2530								
530 Site Improvement	0		0		0		0	
4150 Building Acquisition, Construction, Improvement								
520 Building Improvements	0		0		0		40,000	
530 Improvements outside Buildings	0		3,000		0		0	
	<u>0</u>		<u>3,000</u>		<u>0</u>		<u>40,000</u>	
4190 Other Facilities Construction Services								
380 Contracted Services	0		2,250		0		0	
520 Building Acquisitions	0		8,361		406,639		400,000	
	<u>0</u>		<u>10,611</u>		<u>406,639</u>		<u>400,000</u>	
Total Facilities Acquisition and Construction	0		13,611		406,639		440,000	
5100 Debt Service, Prior to 1999-2000 was Function 5120								
610 SELP Loan	30,804		7,569		0		0	
Total Debt Service	30,804		7,569		0		0	
5200 Transfer of Funds, Prior to 1999-2000 was Function 4300								
790 Transfers								
Designated Revenue	0		0		1		1	
Debt Service Fund	0		0		1		1	
PERS Bond Debt Service Fund	0		0		1		1	
Food Service Fund	0		0		1		1	
Insurance Fund	0		0		1		1	
Total Interfund Transfers	0		0		5		5	

CORVALLIS SCHOOL DISTRICT 509J
2008-2009 BUDGET
GENERAL FUND REQUIREMENTS

<u>Account Code and Description</u>	2005-06 <u>Actual</u>	# <u>FTE</u>	2006-07 <u>Actual</u>	# <u>FTE</u>	2007-08 <u>Adopted</u>	# <u>FTE</u>	2008-09 <u>Recommended</u>	# <u>FTE</u>
6000 Contingency, Prior to 1999-2000 was 6110								
810 Operating Contingency	0		0		1,350,000		1,350,000	
811 Contingency for Additional Legislative Allocation (School Improvement Fund)	0		0		118,000		0	
810 Reserves: Planned to be spent over next 3 years	0		0		1,852,000		1,350,000	
810 Local Option Levy Reserve					840,000		1,680,000	
810 Rainy-Day Reserve	<u>0</u>		<u>0</u>		<u>0</u>		<u>2,700,000</u>	
Sub-Total	0		0		4,160,000		7,080,000	
Unappropriated Ending Fund Balance	<u>0</u>		<u>0</u>		<u>250,000</u>		<u>250,000</u>	
Total Other Uses (5000-6000)	30,804		7,569		4,410,005		7,330,005	
TOTAL BUDGET EXPENDITURES	41,607,246	506.4	44,636,104	526.5	59,307,200	612.1	63,065,000	608.2