



LOWELL SCHOOL DISTRICT

Dedicated to educational achievement and the success of every student



PROPOSED BUDGET DOCUMENT 2021-22

LOWELL SCHOOL DISTRICT #71

65 South Pioneer Street, Lowell OR 97452

PROPOSED BUDGET DOCUMENT 2021-22

Johnie Matthews
Superintendent/Budget Officer

LOWELL SCHOOL DISTRICT #71
Fiscal Year 2021-22

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LOWELL SCHOOL DISTRICT #71
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Lowell School District #71
Budget Committee
Fiscal Year 2021-22

Position	Board Members	Term Expires	Appointed Members	Term Expires
1	Suzanne Kintzley	June 30, 2023	Jason Prenevost	June 30, 2022
2	Joyce Donnell	June 30, 2021	Jim Martini	June 30, 2021
3	Mike Galvin	June 30, 2021	Jeremy Caudle	June 30, 2022
4	Jim Chapman	June 30, 2021	Lon Draght	June 30, 2021
5	Dionne Plahn	June 30, 2023	Matt Wendt	June 30, 2021

**Lowell School District #71
Budget Calendar
Fiscal Year 2021-22**

January 25, 2021	School board formally adopts calendar
March 22, 2021	Publish first Notice of Budget Committee Meeting(s)
March 29, 2021	Publish second Notice of Budget Committee Meeting(s)
April 05, 2021	First meeting of the Budget Committee - 6:15 pm <ul style="list-style-type: none">- Introduction of members- Receive budget and budget message- Review of the priorities for the budget- Review of the constructs of the budget- Approve Proposed Budget
May 03, 2021	Second meeting of Budget Committee (if necessary) - 6:15 pm <ul style="list-style-type: none">- Approve Proposed Budget
May 24, 2021	Community Forum - 6:15 pm in Lundy Professional Development Center
June 14, 2021	Publish notice of Budget Hearing
June 28, 2021	Public hearing and Board action on the 2021-22 Budget <ul style="list-style-type: none">- Enact resolutions adopting the budget, making appropriations and declaring the tax levy- Adopt budget and certify tax levy
July 15, 2021	Deadline to certify the tax levy to the County Assessor

GENERAL FUND SUMMARY

LOWELL SCHOOL DISTRICT #71
GENERAL FUND SUMMARY
JULY 1, 2021 - JUNE 30, 2022

	2018-19 ACTUAL	2019-20 ACTUAL	2020-21 BUDGET	2021-22		
				PROPOSED	APPROVED	ADOPTED
Resources						
State School Fund	8,100,350	8,090,920	8,359,000	11,933,000		
Property Tax	1,187,963	1,217,554	1,251,900	1,297,900		
Miscellaneous/Local Revenues	186,486	182,413	206,400	183,200		
County/Common School Funds	141,508	108,704	95,000	116,000		
Other State/Federal Grants	78,813	37,612	33,000	32,500		
Interest	64,442	36,626	11,000	9,400		
Federal Forest Fees	38,927	28,452	0	0		
Total Revenues	9,798,489	9,702,281	9,956,300	13,572,000		
Beginning Fund Balance	921,754	717,343	922,000	1,970,000		
Total Resources	10,720,243	10,419,624	10,878,300	15,542,000		
Requirements						
Salaries & Benefits	3,772,192	3,910,454	4,214,989	4,324,146		
Purchased Services	616,188	576,019	752,865	866,127		
Supplies and Materials	392,803	414,716	382,753	364,353		
Capital Outlay	50,194	8,000	74,000	80,000		
Other	118,803	145,656	152,092	190,886		
Charter School Payments	3,628,542	3,562,694	3,667,000	5,688,000		
Transfers	1,424,178	710,010	836,622	2,399,000		
Total Expenditures	10,002,900	9,327,549	10,080,321	13,912,512		
Contingency/Ending Fund Balance	717,343	1,092,075	797,979	1,629,488		
Total Requirements	10,720,243	10,419,624	10,878,300	15,542,000		

GENERAL FUND RESOURCES

LOWELL SCHOOL DISTRICT #71
GENERAL FUND RESOURCES
JULY 1, 2021 - JUNE 30, 2022

Code	DESCRIPTION	2018-19 ACTUAL	2019-20 ACTUAL	2020-21 BUDGET	2021-22		
					PROPOSED	APPROVED	ADOPTED
1111	Current Year Property Tax	1,138,106	1,196,749	1,228,000	1,274,000		
1112	Prior Year Property Tax	46,130	16,914	20,000	20,000		
1114	In Lieu Property Tax	0	0	400	0		
1190	Penalties & Interest on Taxes	3,727	3,891	3,500	3,900		
1510	Interest Earnings	64,442	36,626	11,000	9,400		
1910	Rent	60,368	56,392	58,000	54,000		
1921	Donations-Summer Recreation	7,470	7,440	7,400	3,500		
1943	Business Services to Charter Schools	39,812	41,190	42,000	42,700		
1944	Other Services to Charter Schools	11,520	15,724	10,000	15,000		
1980	Indirect from Grants	5,137	6,233	9,000	6,000		
1990	Miscellaneous Revenue	62,179	55,434	80,000	62,000		
2101	County School Fund	30,731	28,424	9,000	28,000		
3101	State School Fund Grant	8,100,350	8,090,920	8,359,000	11,933,000		
3103	Common School Fund	110,777	80,280	86,000	88,000		
3199	Other Unrestricted State Grants	28,400	26,339	21,000	25,000		
3299	Other Restricted State Grants	50,413	11,273	12,000	7,500		
4801	Federal Forest Fees	38,927	28,452	0	0		
5400	Beginning Fund Balance	921,754	717,343	922,000	1,970,000		
TOTAL GENERAL FUND RESOURCES		10,720,243	10,419,624	10,878,300	15,542,000		

GENERAL FUND REQUIREMENTS

By Object Code

LOWELL SCHOOL DISTRICT #71
GENERAL FUND REQUIREMENTS - BY OBJECT CODE
JULY 1, 2021 - JUNE 30, 2022

Code	DESCRIPTION	2018-19 ACTUAL	2019-20 ACTUAL	2020-21		2021-22			
				FTE	BUDGET	FTE	PROPOSED	APPROVED	ADOPTED
111	Licensed Salaries	953,590	952,839	18.23	985,940	18.18	993,270		
112	Classified Salaries	697,256	771,556	24.49	791,636	26.93	897,592		
113	Administrators	526,928	536,322	5.53	562,972	5.40	553,327		
114	Managerial-Confidential	147,466	156,600	2.00	154,889	2.00	160,970		
116	Supplemental Retirement Stipends	0	2,500		6,000		6,000		
121	Substitute - Licensed	55,619	30,861		41,480		33,000		
122	Substitute - Classified	61,656	46,452		51,989		45,700		
130	Extra Duty	1,000	1,467		1,000		1,000		
Subtotal - Salaries		2,443,515	2,498,597	50.25	2,595,906	52.51	2,690,859		
211	PERS	520,933	630,830		680,290		450,449		
212	PERS Pick-Up	134,029	129,776		145,262		148,704		
216	PERS - OPSRP	0	0		0		182,549		
220	FICA	179,835	184,572		198,227		205,180		
231	Workers' Compensation Insurance	20,647	20,023		20,732		21,542		
232	Unemployment Compensation	3,178	60		0		10,000		
233	Family Medical Leave Insurance	0	0		0		5,382		
241	Medical/Dental/Vision	428,803	412,574		540,533		556,898		
242	Life Insurance	3,401	3,472		1,093		4,634		
243	TSA	4,381	4,878		0		4,814		
270	Retiree Insurance	33,470	25,672		32,946		43,135		
Subtotal - Benefits		1,328,677	1,411,857		1,619,083		1,633,287		
310	Professional & Technical Services	323	0		5,000		5,000		
311	Instruction Services	91,797	106,171		126,991		181,803		
312	Professional Development - Instructional	3,500	1,395		3,000		3,000		
313	Student Services	7,121	5,244		4,850		33,850		
319	Other Professional Services	23,477	37,592		29,800		29,800		
322	Repairs & Maintenance	123,309	84,856		158,850		192,500		
324	Rentals	13,992	443		6,200		6,200		
325	Electricity	34,333	52,957		53,500		67,600		
326	Heating Fuel	37,332	0		0		0		
327	Water & Sewer	38,259	35,698		36,500		44,000		

LOWELL SCHOOL DISTRICT #71
GENERAL FUND REQUIREMENTS - BY OBJECT CODE
JULY 1, 2021 - JUNE 30, 2022

Code	DESCRIPTION	2018-19	2019-20	2020-21		2021-22			
		ACTUAL	ACTUAL	FTE	BUDGET	FTE	PROPOSED	APPROVED	ADOPTED
328	Garbage	5,633	7,506		9,500		7,500		
329	Security	4,170	1,975		9,600		6,800		
331	Student Transportation	50	0		0		0		
340	Travel	40,335	24,504		39,800		38,300		
351	Telephone	3,422	4,109		4,924		4,424		
353	Postage	5,647	6,155		5,100		5,200		
354	Advertising	1,618	385		6,500		6,500		
355	Printing & Binding	17,033	17,443		17,500		14,000		
359	Other Communication Services	0	7,390		0		0		
360	Charter School Payments - MVA	1,024,596	887,068		941,000		1,188,000		
360	Charter School Payments - BCA	2,603,946	2,675,626		2,726,000		4,500,000		
371	Tuition	67,204	88,830		134,000		134,000		
374	Other Tuition	0	5,250		7,500		7,500		
381	Audit Services	23,675	26,550		22,100		23,000		
382	Legal Services	3,857	6,520		10,000		10,000		
383	Architect	0	7,984		10,000		10,000		
388	Election Services	294	0		300		300		
389	Non-Instructional Professional Services	68,802	47,062		50,350		33,850		
390	Other Professional Services	1,005	0		1,000		1,000		
Subtotal - Purchased Services		4,244,730	4,138,713		4,419,865		6,554,127		
410	Supplies & Materials	154,456	157,765		127,950		116,600		
411	Gas and Oil	57,864	42,206		51,000		51,000		
412	Tires and Batteries	0	0		3,000		3,000		
420	Textbooks	37,898	18,908		36,500		46,500		
430	Library Books	1,355	33		1,000		1,000		
440	Periodicals	148	155		150		150		
460	Non-Consumable Items	45,412	59,412		72,950		54,600		
470	Computer Software	32,863	35,303		38,203		39,503		
480	Computer Hardware	62,807	100,934		52,000		52,000		
Subtotal - Supplies		392,803	414,716		382,753		364,353		

LOWELL SCHOOL DISTRICT #71
GENERAL FUND REQUIREMENTS - BY OBJECT CODE
JULY 1, 2021 - JUNE 30, 2022

Code	DESCRIPTION	2018-19 ACTUAL	2019-20 ACTUAL	2020-21		2021-22			
				FTE	BUDGET	FTE	PROPOSED	APPROVED	ADOPTED
540	Equipment Purchase	24,704	8,000		13,000		13,000		
590	Other Capital Outlay	25,490	0		61,000		67,000		
Subtotal - Capital		50,194	8,000		74,000		80,000		
640	Dues and Fees	48,649	73,213		71,000		85,400		
651	Liability Insurance	35,913	33,380		40,428		44,090		
653	Property Insurance	34,241	39,063		40,664		61,396		
Subtotal - Other		118,803	145,656		152,092		190,886		
710	Transfer to Food Service Fund	120,238	51,994		73,222		0		
712	Transfer to Capital Projects Fund	786,000	0		0		240,000		
713	Transfer to Athletics Fund	148,298	95,555		145,000		134,000		
714	Transfer to Bus Replacement Fund	60,000	60,000		130,800		400,000		
716	Transfer to Debt Service Fund	309,642	502,461		487,600		1,625,000		
Subtotal - Transfers		1,424,178	710,010		836,622		2,399,000		
810	Contingency	0	0		797,979		1,629,488		
820	Ending Fund Balance	717,343	1,092,075		0		0		
Subtotal - Reserve		717,343	1,092,075		797,979		1,629,488		
TOTAL GENERAL FUND REQUIREMENTS		10,720,243	10,419,624	50.25	10,878,300	52.51	15,542,000		

GENERAL FUND REQUIREMENTS

By Service Area

LOWELL SCHOOL DISTRICT #71
GENERAL FUND REQUIREMENTS
JULY 1, 2021 - JUNE 30, 2022

Code	DESCRIPTION	2018-19 ACTUAL	2019-20 ACTUAL	2020-21		2021-22			
				FTE	BUDGET	FTE	PROPOSED	APPROVED	ADOPTED
1111	ELEMENTARY								
111	Licensed Salaries	363,538	355,336	7.33	362,601	7.33	365,341		
112	Classified Salaries	16,707	50,001	1.70	37,220	3.67	83,514		
121	Substitute Licensed	20,034	8,131		14,284		15,000		
122	Substitute Classified	934	589		2,195		2,000		
	Subtotal - Salaries	401,213	414,057	9.03	416,300	11.00	465,855		
211	PERS	89,161	94,609		106,273		70,829		
212	PERS Pick-Up	21,803	17,866		23,989		26,931		
216	PERS - OPSRP	0	0		0		35,641		
220	FICA	28,729	30,591		31,847		35,638		
231	Workers' Compensation Insurance	3,301	1,425		1,425		1,462		
233	Family Medical Leave Insurance	0	0		0		932		
241	Medical/Dental/Vision	104,832	80,698		113,209		121,498		
242	Life Insurance	30	70		67		124		
	Subtotal - Benefits	247,856	225,259		276,810		293,055		
410	Consumable Supplies	985	1,061		1,250		1,250		
420	Textbooks	16,102	2,117		10,000		30,000		
460	Non-Consumable Items	780	922		1,000		1,000		
480	Computer Hardware	731	7,124		2,000		2,000		
	Subtotal - Supplies	18,598	11,224		14,250		34,250		
1111	TOTAL - ELEMENTARY	667,667	650,540	9.03	707,360	11.00	793,160		

LOWELL SCHOOL DISTRICT #71
GENERAL FUND REQUIREMENTS
JULY 1, 2021 - JUNE 30, 2022

Code	DESCRIPTION	2018-19 ACTUAL	2019-20 ACTUAL	2020-21		2021-22			
				FTE	BUDGET	FTE	PROPOSED	APPROVED	ADOPTED
1113	SUMMER RECREATION PROGRAM								
111	Licensed Salaries	7,142	500		1,000		1,100		
112	Classified Salaries	3,850	3,177		3,500		3,900		
	Subtotal - Salaries	10,992	3,677	0.00	4,500	0.00	5,000		
211	PERS	508	133		266		789		
212	PERS Pick-Up	140	30		60		300		
216	PERS - OPSRP	0	0		0		397		
220	FICA	821	280		344		383		
231	Workers' Compensation Insurance	42	15		14		18		
233	Family Medical Leave Insurance	0	0		0		10		
241	Medical/Dental/Vision	1,264	0		0		0		
	Subtotal - Benefits	2,775	458		684		1,897		
340	Travel	202	0		0		0		
389	Non-Instructional Professional Services	0	550		550		550		
	Subtotal - Purchased Services	202	550		550		550		
410	Consumable Supplies	528	1,086		1,100		1,100		
	Subtotal - Supplies	528	1,086		1,100		1,100		
640	Dues and Fees	168	0		50		50		
	Subtotal - Other	168	0		50		50		
1113	TOTAL - SUMMER RECREATION PROGRAM	14,665	5,771	0.00	6,884	0.00	8,597		

LOWELL SCHOOL DISTRICT #71
GENERAL FUND REQUIREMENTS
JULY 1, 2021 - JUNE 30, 2022

Code	DESCRIPTION	2018-19 ACTUAL	2019-20 ACTUAL	2020-21		2021-22			
				FTE	BUDGET	FTE	PROPOSED	APPROVED	ADOPTED
1121	JUNIOR HIGH								
111	Licensed Salaries	144,684	148,304	2.68	148,881	2.68	162,190		
	Subtotal - Salaries	144,684	148,304	2.68	148,881	2.68	162,190		
211	PERS	31,407	38,622		41,722		30,979		
212	PERS Pick-Up	7,998	7,645		7,869		6,807		
216	PERS - OPSRP	0	0		0		9,009		
220	FICA	10,505	10,775		11,389		12,408		
231	Workers' Compensation Insurance	498	491		506		521		
233	Family Medical Leave Insurance	0	0		0		324		
241	Medical/Dental/Vision	33,120	30,693		39,178		41,143		
	Subtotal - Benefits	83,528	88,226		100,664		101,191		
410	Consumable Supplies	569	142		650		650		
420	Textbooks	264	9,035		3,500		500		
	Subtotal - Supplies	833	9,177		4,150		1,150		
1121	TOTAL - JUNIOR HIGH	229,045	245,707	2.68	253,695	2.68	264,531		

LOWELL SCHOOL DISTRICT #71
GENERAL FUND REQUIREMENTS
JULY 1, 2021 - JUNE 30, 2022

Code	DESCRIPTION	2018-19 ACTUAL	2019-20 ACTUAL	2020-21		2021-22			
				FTE	BUDGET	FTE	PROPOSED	APPROVED	ADOPTED
1131	HIGH SCHOOL								
111	Licensed Salaries	314,716	317,873	5.41	317,383	5.41	313,604		
112	Classified Salaries	12,814	6,230	0.48	11,189	0.64	15,084		
121	Substitute Licensed	32,074	20,523		23,849		15,000		
122	Substitute Classified	3,504	2,568		2,493		2,000		
	Subtotal - Salaries	363,108	347,194	5.89	354,914	6.05	345,688		
211	PERS	78,120	89,100		93,294		64,599		
212	PERS Pick-Up	19,203	15,850		16,464		15,284		
216	PERS - OPSRP	0	0		0		20,224		
220	FICA	26,477	25,421		27,151		26,445		
231	Workers' Compensation	1,276	1,155		1,235		1,086		
233	Family Medical Leave Insurance	0	0		0		691		
241	Medical/Dental/Vision	68,273	61,634		80,794		92,766		
	Subtotal - Benefits	193,349	193,160		218,938		221,095		
319	Other Instructional Services	8,900	7,750		9,800		9,800		
322	Maintenance & Repair	3,061	3,729		6,500		6,500		
340	Travel	298	322		0		0		
	Subtotal - Purchased Services	12,259	11,801		16,300		16,300		
410	Consumable Supplies	8,391	9,324		6,150		6,150		
420	Textbooks	20,629	6,881		18,000		15,000		
460	Non-Consumable Items	11,218	9,383		13,000		13,000		
470	Computer Software	764	1,086		800		800		
480	Computer Hardware	31,938	5,963		15,000		15,000		
	Subtotal - Supplies	72,940	32,637		52,950		49,950		
1131	TOTAL - HIGH SCHOOL	641,656	584,792	5.89	643,102	6.05	633,033		

LOWELL SCHOOL DISTRICT #71
GENERAL FUND REQUIREMENTS
JULY 1, 2021 - JUNE 30, 2022

Code	DESCRIPTION	2018-19 ACTUAL	2019-20 ACTUAL	2020-21		2021-22			
				FTE	BUDGET	FTE	PROPOSED	APPROVED	ADOPTED
1140	PRE-SCHOOL								
374	Other Tuition	0	5,250		7,500		7,500		
	Subtotal - Purchased Services	0	5,250		7,500		7,500		
640	Dues and Fees	0	800		1,000		1,000		
651	Liability Insurance	1,563	1,774		1,782		2,070		
	Subtotal - Other	1,563	2,574		2,782		3,070		
1140	TOTAL - PRE-SCHOOL	1,563	7,824	0.00	10,282	0.00	10,570		

LOWELL SCHOOL DISTRICT #71
GENERAL FUND REQUIREMENTS
JULY 1, 2021 - JUNE 30, 2022

Code	DESCRIPTION	2018-19 ACTUAL	2019-20 ACTUAL	2020-21		2021-22			
				FTE	BUDGET	FTE	PROPOSED	APPROVED	ADOPTED
1210	TALENTED AND GIFTED								
121	Substitute - Licensed	720	0		477		0		
130	Extra Duty	1,000	1,467		1,000		1,000		
	Subtotal - Salaries	1,720	1,467	0.00	1,477	0.00	1,000		
211	PERS	400	334		265		158		
212	PERS Pick-Up	60	39		60		60		
216	PERS - OPSRP	0	0		0		79		
220	FICA	125	107		113		77		
231	Workers' Compensation	6	5		5		20		
233	Family Medical Leave Insurance	0	0		0		2		
	Subtotal - Benefits	591	485		443		396		
410	Consumable Supplies	1,140	676		1,500		1,500		
470	Computer Software	0	0		1,500		1,500		
	Subtotal - Supplies	1,140	676		3,000		3,000		
640	Dues and Fees	0	515		700		700		
	Subtotal - Other	0	515		700		700		
1210	TOTAL - TALENTED AND GIFTED	3,451	3,143	0.00	5,620	0.00	5,096		

LOWELL SCHOOL DISTRICT #71
GENERAL FUND REQUIREMENTS
JULY 1, 2021 - JUNE 30, 2022

Code	DESCRIPTION	2018-19 ACTUAL	2019-20 ACTUAL	2020-21		2021-22			
				FTE	BUDGET	FTE	PROPOSED	APPROVED	ADOPTED
1250	SPECIAL EDUCATION								
111	Licensed Salaries	105,141	87,195	1.85	101,993	1.85	94,777		
112	Classified Salaries	35,838	30,577	0.79	21,529	0.88	25,050		
113	Administrators	61,642	53,217	0.36	42,255	0.22	28,000		
121	Substitute Licensed	2,791	1,784		2,871		3,000		
122	Substitute Classified	83	351		497		1,000		
	Subtotal - Salaries	205,495	173,124	3.00	169,145	2.94	151,827		
211	PERS	41,511	48,063		46,803		28,142		
212	PERS Pick-Up	10,675	9,763		9,947		8,506		
216	PERS - OPSRP	0	0		0		7,108		
220	FICA	15,076	12,778		12,940		11,615		
231	Workers' Compensation	734	592		570		470		
233	Family Medical Leave Insurance	0	0		0		304		
241	Medical/Dental/Vision	47,110	44,208		46,297		39,150		
242	Life Insurance	46	29		27		22		
	Subtotal - Benefits	115,152	115,433		116,584		95,317		
311	Instruction Services	91,797	106,171		109,229		164,041		
313	Student Services	4,401	5,244		2,600		2,600		
319	Other Professional Services	0	16,102		20,000		20,000		
340	Travel	2,447	2,410		3,500		3,500		
382	Legal Services	0	0		2,000		2,000		
	Subtotal - Purchased Services	98,645	129,927		137,329		192,141		
410	Consumable Supplies	516	547		150		150		
420	Textbooks	903	875		1,000		1,000		
440	Periodicals	36	0		0		0		
460	Non-Consumable Items	2,860	562		200		200		
480	Computer Hardware	0	424		2,000		2,000		
	Subtotal - Supplies	4,315	2,408		3,350		3,350		
640	Dues and Fees	595	625		700		700		
	Subtotal - Other	595	625		700		700		
1250	TOTAL - SPECIAL EDUCATION	424,202	421,517	3.00	427,108	2.94	443,335		

LOWELL SCHOOL DISTRICT #71
GENERAL FUND REQUIREMENTS
JULY 1, 2021 - JUNE 30, 2022

Code	DESCRIPTION	2018-19 ACTUAL	2019-20 ACTUAL	2020-21		2021-22			
				FTE	BUDGET	FTE	PROPOSED	APPROVED	ADOPTED
1281	ALTERNATIVE PROGRAMS								
311	Instructional Services	0	0		900		900		
331	Student Services	50	0		0		0		
371	Tuition to Other District	67,204	88,830		134,000		134,000		
	Subtotal - Purchased Services	67,254	88,830		134,900		134,900		
1281	TOTAL - ALTERNATIVE PROGRAMS	67,254	88,830	0.00	134,900	0.00	134,900		
1283	DISTRICT ALTERNATIVE PROGRAMS								
111	Licensed Salaries	8,068	8,254	0.15	8,870	0.15	9,218		
	Subtotal - Salaries	8,068	8,254	0.15	8,870	0.15	9,218		
211	PERS	2,195	2,644		2,841		2,473		
212	PERS Pick-Up	484	495		532		553		
220	FICA	617	628		679		705		
231	Workers' Compensation	28	28		30		28		
233	Family Medical Leave Insurance	0	0		0		18		
241	Medical/Dental/Vision	2,084	2,188		2,188		2,299		
	Subtotal - Benefits	5,408	5,983		6,270		6,076		
1283	TOTAL - DISTRICT ALTERNATIVE PROGRAMS	13,476	14,237	0.15	15,140	0.15	15,294		

LOWELL SCHOOL DISTRICT #71
GENERAL FUND REQUIREMENTS
JULY 1, 2021 - JUNE 30, 2022

Code	DESCRIPTION	2018-19	2019-20	2020-21		2021-22			
		ACTUAL	ACTUAL	FTE	BUDGET	FTE	PROPOSED	APPROVED	ADOPTED
1288	CHARTER SCHOOLS								
354	Advertising	0	0		5,000		5,000		
360	Charter School Payments - MVA	1,024,596	887,068		941,000		1,188,000		
360	Charter School Payments - BCA	2,603,946	2,675,626		2,726,000		4,500,000		
	Subtotal - Purchased Services	3,628,542	3,562,694		3,672,000		5,693,000		
640	Dues and Fees	0	0		12,600		12,600		
	Subtotal - Other	0	0		12,600		12,600		
1288	TOTAL - CHARTER SCHOOLS	3,628,542	3,562,694	0.00	3,684,600	0.00	5,705,600		

LOWELL SCHOOL DISTRICT #71
GENERAL FUND REQUIREMENTS
JULY 1, 2021 - JUNE 30, 2022

Code	DESCRIPTION	2018-19 ACTUAL	2019-20 ACTUAL	2020-21		2021-22			
				FTE	BUDGET	FTE	PROPOSED	APPROVED	ADOPTED
1291	ESL PROGRAMS								
112	Classified Salaries	2,069	2,133	0.06	2,054	0.06	2,194		
113	Administrators	8,694	10,643	0.07	8,451	0.00	0		
	Subtotal - Salaries	10,763	12,776	0.13	10,505	0.06	2,194		
211	PERS	2,354	3,396		2,792		346		
212	PERS Pick-Up	646	767		630		132		
216	PERS - OPSRP	0	0		0		174		
220	FICA	791	947		804		168		
231	Workers' Compensation	37	42		35		7		
233	Family Medical Leave Insurance	0	0		0		4		
241	Medical/Dental/Vision	2,094	2,741		2,986		1,025		
242	Life Insurance	2	2		2		2		
	Subtotal - Benefits	5,924	7,895		7,249		1,858		
311	Instruction Services	0	0		16,862		16,862		
	Subtotal - Purchased Services	0	0		16,862		16,862		
410	Consumable Supplies	323	0		0		0		
	Subtotal - Supplies	323	0		0		0		
1291	TOTAL - ESL PROGRAMS	17,010	20,671	0.13	34,616	0.06	20,914		

TOTAL - INSTRUCTION	5,708,531	5,605,726	20.89	5,923,307	22.89	8,035,030		
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LOWELL SCHOOL DISTRICT #71
GENERAL FUND REQUIREMENTS
JULY 1, 2021 - JUNE 30, 2022

Code	DESCRIPTION	2018-19 ACTUAL	2019-20 ACTUAL	2020-21		2021-22			
				FTE	BUDGET	FTE	PROPOSED	APPROVED	ADOPTED
2120	GUIDANCE SERVICES								
111	Licensed Salaries	10,301	35,379	0.80	45,211	0.75	47,042		
	Subtotal - Salaries	10,301	35,379	0.80	45,211	0.75	47,042		
211	PERS	2,222	9,405		12,017		7,423		
212	PERS Pick-Up	609	2,123		2,713		2,823		
216	PERS - OPSRP	0	0		0		3,735		
220	FICA	745	2,513		3,459		3,599		
231	Workers' Compensation	36	160		153		144		
233	Family Medical Leave Insurance	0	0		0		94		
241	Medical/Dental/Vision	2,701	9,476		11,674		11,493		
	Subtotal - Benefits	6,313	23,677		30,016		29,311		
319	Other Professional Services	13,777	13,740		0		0		
340	Travel	419	0		500		500		
	Subtotal - Purchased Services	14,196	13,740		500		500		
410	Consumable Supplies	0	0		500		1,000		
	Subtotal - Supplies	0	0		500		1,000		
640	Dues and Fees	75	955		1,100		1,000		
	Subtotal - Other	75	955		1,100		1,000		
2120	TOTAL - GUIDANCE SERVICES	30,885	73,751	0.80	77,327	0.75	78,853		

LOWELL SCHOOL DISTRICT #71
GENERAL FUND REQUIREMENTS
JULY 1, 2021 - JUNE 30, 2022

Code	DESCRIPTION	2018-19 ACTUAL	2019-20 ACTUAL	2020-21		2021-22			
				FTE	BUDGET	FTE	PROPOSED	APPROVED	ADOPTED
2129	VOCATIONAL REHAB/YTP								
112	Classified Salaries	8,763	10,936	0.17	7,639	0.17	7,859		
122	Substitute - Classified	493	105		0		0		
	Subtotal - Salaries	9,256	11,041	0.17	7,639	0.17	7,859		
211	PERS	1,916	2,907		2,030		1,240		
212	PERS Pick-Up	526	656		458		472		
216	PERS - OPSRP	0	0		0		623		
220	FICA	512	560		584		601		
231	Workers' Compensation	31	39		24		23		
233	Family Medical Leave Insurance	0	0		0		16		
241	Medical/Dental/Vision	2,349	3,396		2,195		0		
242	Life Insurance	6	8		5		0		
	Subtotal - Benefits	5,340	7,566		5,296		2,975		
410	Consumable Supplies	1,624	137		0		0		
	Subtotal - Supplies	1,624	137		0		0		
640	Dues and Fees	152	0		0		0		
	Subtotal - Other	152	0		0		0		
2129	TOTAL - VOCATIONAL REHAB/YTP	16,372	18,744	0.17	12,935	0.17	10,834		

LOWELL SCHOOL DISTRICT #71
GENERAL FUND REQUIREMENTS
JULY 1, 2021 - JUNE 30, 2022

Code	DESCRIPTION	2018-19 ACTUAL	2019-20 ACTUAL	2020-21		2021-22			
				FTE	BUDGET	FTE	PROPOSED	APPROVED	ADOPTED
2130	HEALTH SERVICES								
112	Classified Salaries	1,730	1,711	0.05	1,669	0.05	1,711		
	Subtotal - Salaries	1,730	1,711	0.05	1,669	0.05	1,711		
211	PERS	377	455		444		270		
212	PERS Pick-Up	104	103		100		103		
216	PERS - OPSRP	0	0		0		136		
220	FICA	129	126		128		131		
231	Workers' Compensation	7	6		6		6		
233	Family Medical Leave Insurance	0	0		0		3		
241	Medical/Dental/Vision	607	625		691		691		
242	Life Insurance	2	2		2		2		
	Subtotal - Benefits	1,226	1,317		1,371		1,342		
390	Professional Services	275	0		500		500		
	Subtotal - Purchased Services	275	0		500		500		
410	Consumable Supplies	55	908		1,150		1,150		
420	Textbooks	0	0		4,000		0		
460	Non-Consumable Items	0	763		500		500		
	Subtotal - Supplies	55	1,671		5,650		1,650		
2130	TOTAL - HEALTH SERVICES	3,286	4,699	0.05	9,190	0.05	5,203		

LOWELL SCHOOL DISTRICT #71
GENERAL FUND REQUIREMENTS
JULY 1, 2021 - JUNE 30, 2022

Code	DESCRIPTION	2018-19 ACTUAL	2019-20 ACTUAL	2020-21		2021-22			
				FTE	BUDGET	FTE	PROPOSED	APPROVED	ADOPTED
2150	SPEECH								
313	Student Services	0	0		0		29,000		
	Subtotal - Purchased Services	0	0		0		29,000		
2150	TOTAL - SPEECH	0	0	0.00	0	0.00	29,000		
2190	SPECIAL EDUCATION SUPPORT								
313	Student Services	2,720	0		2,000		2,000		
340	Travel	0	0		600		600		
	Subtotal - Purchased Services	2,720	0		2,600		2,600		
410	Consumable Supplies	0	128		150		150		
470	Software	2,404	2,913		1,600		2,900		
	Subtotal - Supplies	2,404	3,041		1,750		3,050		
640	Dues and Fees	0	0		600		600		
	Subtotal - Other	0	0		600		600		
2190	TOTAL - SPECIAL ED SUPPORT	5,124	3,041	0.00	4,950	0.00	6,250		

LOWELL SCHOOL DISTRICT #71
GENERAL FUND REQUIREMENTS
JULY 1, 2021 - JUNE 30, 2022

Code	DESCRIPTION	2018-19 ACTUAL	2019-20 ACTUAL	2020-21		2021-22			
				FTE	BUDGET	FTE	PROPOSED	APPROVED	ADOPTED
2222	LIBRARY SERVICES								
112	Classified Salaries	29,560	23,738	0.88	21,109	0.89	22,251		
122	Substitute - Classified	644	630		795		1,000		
	Subtotal - Salaries	30,204	24,368	0.88	21,904	0.89	23,251		
211	PERS	6,464	6,347		5,611		3,590		
212	PERS Pick-Up	1,774	1,424		1,267		1,365		
216	PERS - OPSRP	0	0		0		1,807		
220	FICA	2,260	1,810		1,676		1,779		
231	Workers' Compensation	121	92		81		78		
233	Family Medical Leave Insurance	0	0		0		47		
242	Life Insurance	61	39		62		62		
	Subtotal - Benefits	10,680	9,712		8,697		8,728		
340	Travel	65	0		0		0		
	Subtotal - Purchased Services	65	0		0		0		
410	Consumable Supplies	223	86		300		300		
430	Library Books	1,355	33		1,000		1,000		
440	Periodicals/Newspapers	112	155		150		150		
460	Non-Consumable Items	0	0		200		200		
	Subtotal - Supplies	1,690	274		1,650		1,650		
640	Dues and Fees	1,490	1,525		1,600		1,600		
	Subtotal - Other	1,490	1,525		1,600		1,600		
2222	TOTAL - LIBRARY SERVICES	44,129	35,879	0.88	33,851	0.89	35,229		

LOWELL SCHOOL DISTRICT #71
GENERAL FUND REQUIREMENTS
JULY 1, 2021 - JUNE 30, 2022

Code	DESCRIPTION	2018-19 ACTUAL	2019-20 ACTUAL	2020-21		2021-22			
				FTE	BUDGET	FTE	PROPOSED	APPROVED	ADOPTED
2230 ASSESSMENT & TESTING									
410	Consumable Supplies	5,209	3,631		2,000		2,000		
	Subtotal - Supplies	5,209	3,631		2,000		2,000		
2230 TOTAL - ASSESSMENT & TESTING		5,209	3,631	0.00	2,000	0.00	2,000		
2240 PROFESSIONAL DEVELOPMENT									
310	Professional Development - Admin	0	0		3,000		3,000		
312	Professional Development - Instructional	3,500	1,395		3,000		3,000		
340	Travel	578	1,108		2,000		2,000		
	Subtotal - Purchased Services	4,078	2,503		8,000		8,000		
2240 TOTAL - PROFESSIONAL DEVELOPMENT		4,078	2,503	0.00	8,000	0.00	8,000		

LOWELL SCHOOL DISTRICT #71
GENERAL FUND REQUIREMENTS
JULY 1, 2021 - JUNE 30, 2022

Code	DESCRIPTION	2018-19	2019-20	2020-21		2021-22			
		ACTUAL	ACTUAL	FTE	BUDGET	FTE	PROPOSED	APPROVED	ADOPTED
2310	BOARD OF EDUCATION								
340	Travel	7,738	5,831		10,000		10,000		
381	Audit Services	9,600	10,000		9,600		9,500		
382	Legal Services	3,857	2,520		4,000		4,000		
388	Election Services	294	0		300		300		
389	Professional Services	8,000	1,300		1,300		1,300		
390	Professional Development	730	0		500		500		
	Subtotal - Purchased Services	30,219	19,651		25,700		25,600		
410	Consumable Supplies	1,320	579		1,000		1,000		
	Subtotal - Supplies	1,320	579		1,000		1,000		
640	Dues and Fees	2,648	5,512		6,000		6,000		
651	Liability Insurance	18,007	13,656		20,808		18,751		
	Subtotal - Other Objects	20,655	19,168		26,808		24,751		
2310	TOTAL - BOARD OF EDUCATION	52,194	39,398	0.00	53,508	0.00	51,351		

LOWELL SCHOOL DISTRICT #71
GENERAL FUND REQUIREMENTS
JULY 1, 2021 - JUNE 30, 2022

Code	DESCRIPTION	2018-19 ACTUAL	2019-20 ACTUAL	2020-21		2021-22			
				FTE	BUDGET	FTE	PROPOSED	APPROVED	ADOPTED
2321	EXECUTIVE ADMINISTRATION								
113	Administrative Salaries	185,152	197,157	1.67	200,596	1.70	207,714		
	Subtotal - Salaries	185,152	197,157	1.67	200,596	1.70	207,714		
211	PERS	43,050	55,119		56,136		38,722		
212	PERS - Pick-Up	11,109	11,830		12,036		12,463		
216	PERS - OPSRP	0	0		0		12,221		
220	FICA	14,343	14,385		14,986		15,220		
231	Workers' Compensation	628	645		672		635		
233	Family Medical Leave Insurance	0	0		0		415		
241	Medical/Dental/Vision	13,896	14,592		14,591		15,323		
242	Life Insurance	32	31		31		31		
	Subtotal - Benefits	83,058	96,602		98,452		95,030		
340	Travel	9,445	6,860		5,000		5,000		
354	Advertising	205	25		500		500		
382	Legal Services	0	4,000		4,000		4,000		
389	Non-Instructional Professional Services	35,000	16,000		18,500		5,000		
	Subtotal - Purchased Services	44,650	26,885		28,000		14,500		
410	Consumable Supplies	2,936	2,507		3,500		3,000		
460	Non-Consumable Items	439	0		3,600		2,500		
470	Software	29,303	27,174		31,728		31,728		
	Subtotal - Supplies	32,678	29,681		38,828		37,228		
640	Dues and Fees	4,427	3,682		1,500		2,500		
	Subtotal - Other Objects	4,427	3,682		1,500		2,500		
2321	TOTAL - EXECUTIVE ADMINISTRATION	349,965	354,007	1.67	367,376	1.70	356,972		

LOWELL SCHOOL DISTRICT #71
GENERAL FUND REQUIREMENTS
JULY 1, 2021 - JUNE 30, 2022

Code	DESCRIPTION	2018-19 ACTUAL	2019-20 ACTUAL	2020-21		2021-22			
				FTE	BUDGET	FTE	PROPOSED	APPROVED	ADOPTED
2410	OFFICE OF THE PRINCIPAL								
112	Classified Salaries	115,553	83,658	2.43	81,082	2.32	80,157		
113	Administrative Salaries	165,300	177,484	1.93	205,186	1.86	198,052		
121	Substitute - Licensed	0	423		0		0		
122	Substitute - Classified	1,594	2,750		3,000		1,000		
	Subtotal - Salaries	282,447	264,315	4.36	289,268	4.18	279,209		
211	PERS	68,922	76,314		77,803		47,734		
212	PERS - Pick-Up	16,820	15,505		17,176		16,723		
216	PERS - OPSRP	0	0		0		19,432		
220	FICA	20,289	19,666		22,129		21,360		
231	Workers' Compensation	1,009	978		1,005		915		
233	Family Medical Leave Insurance	0	0		0		558		
241	Medical/Dental/Vision	59,433	50,586		61,929		61,544		
242	Life Insurance	73	46		78		43		
	Subtotal - Benefits	166,546	163,095		180,120		168,309		
313	Student Services	0	0		250		250		
319	Other Professional Services	300	0		0		0		
322	Maintenance & Repair	0	25		400		400		
340	Travel	5,023	1,683		6,000		6,000		
353	Postage	4,188	4,386		3,500		3,750		
355	Printing	0	0		500		500		
	Subtotal - Purchased Services	9,511	6,094		10,650		10,900		
410	Consumable Supplies	11,120	14,243		9,000		4,000		
460	Non-Consumable Items	593	5,533		1,500		1,000		
	Subtotal - Supplies	11,713	19,776		10,500		5,000		
640	Dues and Fees	2,380	4,536		6,000		5,000		
	Subtotal - Other Objects	2,380	4,536		6,000		5,000		
2410	TOTAL - OFFICE OF THE PRINCIPAL	472,597	457,816	4.36	496,538	4.18	468,418		

LOWELL SCHOOL DISTRICT #71
GENERAL FUND REQUIREMENTS
JULY 1, 2021 - JUNE 30, 2022

Code	DESCRIPTION	2018-19 ACTUAL	2019-20 ACTUAL	2020-21		2021-22			
				FTE	BUDGET	FTE	PROPOSED	APPROVED	ADOPTED
2520	FISCAL SERVICES								
112	Classified Salaries	14,179	20,022	0.72	24,653	0.75	27,706		
113	Administrators	79,246	78,759	1.18	85,016	1.14	85,495		
	Subtotal - Salaries	93,425	98,781	1.90	109,669	1.89	113,201		
211	PERS	19,448	26,256		29,150		17,863		
212	PERS - Pick-Up	6,052	5,963		6,580		6,792		
216	PERS - OPSRP	0	0		0		8,988		
220	FICA	6,771	7,209		8,389		8,660		
231	Workers' Compensation	337	344		388		369		
232	Unemployment Compensation	3,178	60		0		10,000		
233	Family Medical Leave Insurance	0	0		0		226		
241	Medical/Dental/Vision	11,840	11,382		14,300		11,511		
242	Life Insurance	2,656	2,823		74		3,575		
243	TSA	0	392		0		0		
	Subtotal - Benefits	50,282	54,429		58,881		67,984		
340	Travel	3,930	2,038		4,500		3,000		
353	Postage	133	110		200		150		
354	Advertising	1,413	360		1,000		1,000		
389	Other Professional Services	25,802	26,612		30,000		27,000		
	Subtotal - Purchased Services	31,278	29,120		35,700		31,150		
410	Consumable Supplies	1,005	1,645		1,000		1,200		
460	Non-Consumable Items	0	157		250		2,500		
	Subtotal - Supplies	1,005	1,802		1,250		3,700		
640	Dues and Fees	11,370	5,720		4,000		4,000		
	Subtotal - Other Objects	11,370	5,720		4,000		4,000		
2520	TOTAL - FISCAL SERVICES	187,360	189,852	1.90	209,500	1.89	220,035		

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GENERAL FUND REQUIREMENTS
JULY 1, 2021 - JUNE 30, 2022

Code	DESCRIPTION	2018-19 ACTUAL	2019-20 ACTUAL	2020-21		2021-22			
				FTE	BUDGET	FTE	PROPOSED	APPROVED	ADOPTED
2525	FISCAL SERVICES - CHARTER								
112	Classified Salaries	4,065	3,751	0.00	0	0.00	0		
113	Administrators	26,893	19,063	0.32	21,469	0.49	34,067		
	Subtotal - Salaries	30,958	22,814	0.32	21,469	0.49	34,067		
211	PERS	6,396	6,065		5,706		5,376		
212	PERS - Pick-Up	1,755	1,369		1,288		2,044		
216	PERS - OPSRP	0	0		0		2,705		
220	FICA	1,943	1,325		1,642		2,606		
231	Workers' Compensation	112	79		73		105		
233	Family Medical Leave Insurance	0	0		0		68		
241	Medical/Dental/Vision	225	227		292		235		
242	Life Insurance	78	87		19		96		
	Subtotal - Benefits	10,509	9,152		9,020		13,235		
353	Postage	10	0		0		0		
381	Audit	14,075	16,550		12,500		13,500		
	Subtotal - Purchased Services	14,085	16,550		12,500		13,500		
410	Consumable Supplies	42	160		350		350		
470	Computer Software	0	0		575		575		
	Subtotal - Supplies	42	160		925		925		
640	Dues and Fees	1,683	2,560		2,400		2,400		
	Subtotal - Other Objects	1,683	2,560		2,400		2,400		
2525	TOTAL - FISCAL SERVICES - CHARTER	57,277	51,236	0.32	46,314	0.49	64,127		

LOWELL SCHOOL DISTRICT #71
GENERAL FUND REQUIREMENTS
JULY 1, 2021 - JUNE 30, 2022

Code	DESCRIPTION	2018-19 ACTUAL	2019-20 ACTUAL	2020-21		2021-22			
				FTE	BUDGET	FTE	PROPOSED	APPROVED	ADOPTED
2542	BUILDING MAINTENANCE								
112	Classified Salaries	179,771	267,438	7.79	294,547	9.07	345,782		
114	Managerial-Confidential	32,221	33,012	0.35	32,048	0.35	33,300		
122	Substitute Classified	33,873	19,108		21,505		11,002		
	Subtotal - Salaries	245,865	319,558	8.14	348,100	9.42	390,084		
211	PERS	42,643	71,062		86,809		59,819		
212	PERS - Pick-Up	11,699	16,041		19,596		22,745		
216	PERS - OPSRP	0	0		0		30,098		
220	FICA	18,685	24,222		26,630		29,841		
231	Workers' Compensation	4,931	6,237		6,676		7,675		
233	Family Medical Leave Insurance	0	0		0		780		
241	Medical/Dental/Vision	30,800	48,000		58,823		71,156		
242	Life Insurance	150	141		355		353		
	Subtotal - Benefits	108,908	165,703		198,889		222,467		
322	Repairs & Maintenance	39,980	40,318		100,600		103,600		
324	Rentals	11,135	0		2,200		2,200		
325	Electricity	31,195	49,764		50,000		65,000		
326	Heating Fuel	37,332	0		0		0		
327	Water	31,113	28,589		28,500		36,000		
328	Garbage	5,633	7,506		9,500		7,500		
329	Security	4,170	1,975		9,600		6,800		
340	Travel	2,066	3,297		2,000		2,000		
351	Telephone	3,287	2,925		4,000		3,000		
353	Postage	0	311		0		100		
355	Printing	0	111		0		0		
359	Other Communication Services	0	7,390		0		0		
383	Architect	0	7,984		0		0		
389	Other Professional Services	0	2,599		0		0		
	Subtotal - Purchased Services	165,911	152,769		206,400		226,200		
410	Consumable Supplies	68,017	72,214		55,550		51,550		
460	Non-Consumable Items	11,836	26,630		35,000		20,000		
	Subtotal - Supplies	79,853	98,844		90,550		71,550		

LOWELL SCHOOL DISTRICT #71
GENERAL FUND REQUIREMENTS
JULY 1, 2021 - JUNE 30, 2022

Code	DESCRIPTION	2018-19 ACTUAL	2019-20 ACTUAL	2020-21		2021-22			
				FTE	BUDGET	FTE	PROPOSED	APPROVED	ADOPTED
2542	BUILDING MAINTENANCE (continued)								
540	Equipment Purchase	9,555	0		0		0		
590	Other Capital Outlay	25,191	0		61,000		47,000		
	Subtotal - Capital	34,746	0		61,000		47,000		
640	Dues and Fees	5,630	11,001		2,040		15,740		
653	Property Insurance	34,241	38,885		40,664		61,396		
	Subtotal - Other Objects	39,871	49,886		42,704		77,136		
2542	TOTAL - BUILDING MAINTENANCE	675,154	786,760	8.14	947,643	9.42	1,034,437		

LOWELL SCHOOL DISTRICT #71
GENERAL FUND REQUIREMENTS
JULY 1, 2021 - JUNE 30, 2022

Code	DESCRIPTION	2018-19 ACTUAL	2019-20 ACTUAL	2020-21		2021-22			
				FTE	BUDGET	FTE	PROPOSED	APPROVED	ADOPTED
2543	GROUNDS MAINTENANCE								
112	Classified Salaries	27,573	35,301	0.63	25,758	1.00	38,563		
114	Managerial-Confidential	4,603	4,716	0.05	4,578	0.05	4,757		
122	Substitute - Classified	3,060	9,195		1,500		0		
	Subtotal - Salaries	35,236	49,212	0.68	31,836	1.05	43,320		
211	PERS	6,614	10,627		8,064		6,836		
212	PERS - Pick-Up	1,815	2,399		1,820		2,599		
216	PERS - OPSRP	0	0		0		3,440		
220	FICA	2,694	3,762		2,435		3,314		
231	Workers' Compensation	658	955		549		875		
233	Family Medical Leave Insurance	0	0		0		87		
241	Medical/Dental/Vision	625	2,426		730		14,061		
242	Life Insurance	24	34		33		33		
	Subtotal - Benefits	12,430	20,203		13,631		31,245		
322	Repairs & Maintenance	42,917	19,702		29,000		58,000		
324	Rentals	2,275	0		4,000		4,000		
327	Water	127	127		0		0		
340	Travel	145	10		1,200		1,200		
	Subtotal - Purchased Services	45,464	19,839		34,200		63,200		
410	Consumable Supplies	13,828	12,606		12,600		10,600		
460	Non-Consumable Items	5,766	4,170		6,000		6,000		
	Subtotal - Supplies	19,594	16,776		18,600		16,600		
540	Equipment Purchase	15,149	0		0		0		
590	Other Capital Outlay	299	0		0		20,000		
	Subtotal - Capital	15,448	0		0		20,000		
640	Dues and Fees	1,092	2,001		1,000		1,000		
	Subtotal - Other Objects	1,092	2,001		1,000		1,000		
2543	TOTAL - GROUNDS MAINTENANCE	129,264	108,031	0.68	99,267	1.05	175,365		

LOWELL SCHOOL DISTRICT #71
GENERAL FUND REQUIREMENTS
JULY 1, 2021 - JUNE 30, 2022

Code	DESCRIPTION	2018-19 ACTUAL	2019-20 ACTUAL	2020-21		2021-22			
				FTE	BUDGET	FTE	PROPOSED	APPROVED	ADOPTED
2552	VEHICLE OPERATION								
112	Classified Salaries	169,118	147,722	6.50	173,639	4.89	139,940		
122	Substitute Classified	16,438	11,158		20,005		27,698		
	Subtotal - Salaries	185,556	158,880	6.50	193,644	4.89	167,638		
211	PERS	36,269	40,005		47,958		27,471		
212	PERS Pick-Up	9,524	8,714		10,418		8,396		
216	PERS - OPSRP	0	0		0		8,724		
220	FICA	14,102	12,105		14,814		12,824		
231	Workers' Compensation	5,567	4,743		5,169		4,563		
233	Family Medical Leave Insurance	0	0		0		335		
241	Medical/Dental/Vision	26,797	26,091		39,888		30,049		
242	Life Insurance	100	61		187		133		
	Subtotal - Benefits	92,359	91,719		118,434		92,495		
640	Dues and Fees	4,235	2,707		4,710		4,710		
651	Liability Insurance	16,343	17,950		17,838		23,269		
	Subtotal - Other Objects	20,578	20,657		22,548		27,979		
2552	TOTAL - VEHICLE OPERATION	298,493	271,256	6.50	334,626	4.89	288,112		

LOWELL SCHOOL DISTRICT #71
GENERAL FUND REQUIREMENTS
JULY 1, 2021 - JUNE 30, 2022

Code	DESCRIPTION	2018-19 ACTUAL	2019-20 ACTUAL	2020-21		2021-22			
				FTE	BUDGET	FTE	PROPOSED	APPROVED	ADOPTED
2554	VEHICLE SERVICES								
112	Classified Salaries	75,668	78,641	1.83	68,100	2.08	84,108		
114	Managerial-Confidential	56,621	58,149	0.63	56,523	0.63	58,731		
122	Substitute Classified	0	0		0		0		
	Subtotal - Salaries	132,289	136,790	2.45	124,623	2.70	142,839		
211	PERS	29,140	33,222		33,124		22,540		
212	PERS Pick-Up	7,994	7,552		7,477		8,570		
216	PERS - OPSRP	0	0		0		11,342		
220	FICA	9,738	10,026		9,534		10,927		
231	Workers' Compensation	1,358	1,641		1,507		1,905		
233	Family Medical Leave Insurance	0	0		0		286		
241	Medical/Dental/Vision	11,482	13,751		36,543		32,725		
242	Life Insurance	106	72		85		75		
243	TSA	110	112		0		120		
	Subtotal - Benefits	59,928	66,376		88,270		88,490		
322	Repairs & Maintenance	36,799	21,080		22,000		22,000		
324	Rentals	582	443		0		0		
325	Electricity	3,138	3,193		3,500		2,600		
327	Water & Sewer	7,019	6,982		8,000		8,000		
340	Travel	7,064	794		4,000		4,000		
351	Telephone	135	265		500		1,000		
383	Architect	0	0		10,000		10,000		
	Subtotal - Purchased Services	54,737	32,757		48,000		47,600		
410	Consumable Supplies	21,077	21,932		22,000		22,000		
411	Gas & Oil	57,864	42,206		51,000		51,000		
412	Tires & Batteries	0	0		3,000		3,000		
460	Non-Consumable Items	11,022	11,166		9,000		5,000		
480	Computer Hardware	0	7,385		3,000		3,000		
	Subtotal - Supplies	89,963	82,689		88,000		84,000		
540	Equipment Purchase	0	8,000		13,000		13,000		
	Subtotal - Capital	0	8,000		13,000		13,000		
640	Dues and Fees	6,881	15,733		9,000		9,800		
653	Property Insurance	0	178		0		0		
	Subtotal - Other Objects	6,881	15,911		9,000		9,800		
2554	TOTAL - VEHICLE SERVICES	343,798	342,523	2.45	370,893	2.70	385,729		

LOWELL SCHOOL DISTRICT #71
GENERAL FUND REQUIREMENTS
JULY 1, 2021 - JUNE 30, 2022

Code	DESCRIPTION	2018-19 ACTUAL	2019-20 ACTUAL	2020-21		2021-22			
				FTE	BUDGET	FTE	PROPOSED	APPROVED	ADOPTED
2572	PURCHASING SERVICES								
410	Consumable Supplies	0	0		250		250		
460	Non-Consumable Items	0	0		2,500		2,500		
	Subtotal - Supplies	0	0		2,750		2,750		
2572	TOTAL - PURCHASING SERVICES	0	0	0.00	2,750	0.00	2,750		
2574	PRINTING SERVICES								
322	Repairs & Maintenance	552	0		350		2,000		
353	Postage	1,317	1,348		1,200		1,200		
355	Printing	17,033	17,333		17,000		13,500		
	Subtotal - Purchased Services	18,902	18,681		18,550		16,700		
410	Consumable Supplies	14,944	13,854		7,500		6,750		
	Subtotal - Supplies	14,944	13,854		7,500		6,750		
2574	TOTAL - PRINTING SERVICES	33,846	32,535	0.00	26,050	0.00	23,450		

LOWELL SCHOOL DISTRICT #71
GENERAL FUND REQUIREMENTS
JULY 1, 2021 - JUNE 30, 2022

Code	DESCRIPTION	2018-19 ACTUAL	2019-20 ACTUAL	2020-21		2021-22			
				FTE	BUDGET	FTE	PROPOSED	APPROVED	ADOPTED
2661	TECHNOLOGY SERVICES								
112	Classified Salaries	0	6,520	0.49	17,948	0.49	19,773		
114	Managerial-Confidential	54,020	60,724	0.98	61,739	0.98	64,182		
122	Substitute Classified	1,032	0		0		0		
	Subtotal - Salaries	55,052	67,244	1.46	79,687	1.46	83,955		
211	PERS	11,816	16,142		21,181		13,248		
212	PERS Pick-Up	3,241	3,643		4,781		5,037		
216	PERS - OPSRP	0	0		0		6,666		
220	FICA	4,211	5,144		6,096		6,423		
231	Workers' Compensation	202	350		612		639		
233	Family Medical Leave Insurance	0	0		0		168		
241	Medical/Dental/Vision	9,277	9,861		14,227		10,247		
242	Life Insurance	31	33		61		61		
243	TSA	4,271	4,366		0		4,693		
	Subtotal - Benefits	33,049	39,539		46,958		47,182		
310	Professional Services	323	0		2,000		2,000		
319	Other Professional Services	500	0		0		0		
340	Travel	810	151		500		500		
351	Telephone	0	919		424		424		
	Subtotal - Purchased Services	1,633	1,070		2,924		2,924		
410	Consumable Supplies	603	301		500		500		
460	Non-Consumable Items	899	127		200		200		
470	Computer Software	392	4,129		2,000		2,000		
480	Computer Hardware	30,137	80,037		30,000		30,000		
	Subtotal - Supplies	32,031	84,594		32,700		32,700		
640	Dues and Fees	5,925	15,341		16,000		16,000		
	Subtotal - Other Objects	5,925	15,341		16,000		16,000		
2661	TOTAL - TECHNOLOGY SERVICES	127,690	207,788	1.46	178,269	1.46	182,761		

LOWELL SCHOOL DISTRICT #71
GENERAL FUND REQUIREMENTS
JULY 1, 2021 - JUNE 30, 2022

Code	DESCRIPTION	2018-19 ACTUAL	2019-20 ACTUAL	2020-21		2021-22			
				FTE	BUDGET	FTE	PROPOSED	APPROVED	ADOPTED
2700	EARLY RETIREMENT - CLASSIFIED								
116	Supplemental Retirement Stipends	0	2,500		6,000		0		
	Subtotal - Salaries	0	2,500		6,000		0		
220	FICA	0	191		459		0		
233	Family Medical Leave Insurance	0	0		0		0		
270	Retiree Insurance	33,470	25,672		32,946		20,996		
	Subtotal - Benefits	33,470	25,863		33,405		20,996		
2700	TOTAL - EARLY RETIREMENT - CLASSIFIED	33,470	28,363		39,405		20,996		
2710	EARLY RETIREMENT - LICENSED								
116	Supplemental Retirement Stipends	0	0		0		6,000		
	Subtotal - Salaries	0	0		0		6,000		
220	FICA	0	0		0		459		
233	Family Medical Leave Insurance	0	0		0		12		
270	Retiree Insurance	0	0		0		22,139		
	Subtotal - Benefits	0	0		0		22,610		
2710	TOTAL - EARLY RETIREMENT - LICENSED	0	0		0		28,610		

TOTAL - SUPPORT SERVICES	2,870,191	3,011,813	29.36	3,320,392	29.62	3,478,482		
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LOWELL SCHOOL DISTRICT #71
GENERAL FUND REQUIREMENTS
JULY 1, 2021 - JUNE 30, 2022

Code	DESCRIPTION	2018-19 ACTUAL	2019-20 ACTUAL	2020-21		2021-22			
				FTE	BUDGET	FTE	PROPOSED	APPROVED	ADOPTED
5200	TRANSFERS								
710	Transfer to Food Service Fund	120,238	51,994		73,222		0		
712	Transfer to Capital Projects Fund	786,000	0		0		240,000		
713	Transfer to Athletics Fund	148,298	95,555		145,000		134,000		
714	Transfer to Bus Replacement Fund	60,000	60,000		130,800		400,000		
716	Transfer to Debt Service Fund	309,642	502,461		487,600		1,625,000		
5200	TOTAL - TRANSFERS	1,424,178	710,010		836,622		2,399,000		
6110	OPERATING CONTINGENCY								
810	Contingency	0	0		797,979		1,629,488		
6110	TOTAL - OPERATING CONTINGENCY	0	0		797,979		1,629,488		
7000	ENDING FUND BALANCE								
820	Ending Fund Balance	717,343	1,092,075		0		0		
7000	TOTAL - ENDING FUND BALANCE	717,343	1,092,075		0		0		
TOTAL GENERAL FUND REQUIREMENTS		10,720,243	10,419,624	50.25	10,878,300	52.51	15,542,000		

GRANTS

Funds 200-285

LOWELL SCHOOL DISTRICT #71
GRANT DESCRIPTIONS
JULY 1, 2021 - JUNE 30, 2022

PERKINS BASIC

This grant is designated for improving professional technical education programs and/or articulating tech prep programs with community colleges.

YOUTH TRANSITION PROGRAM (YTP)

This program is designed to provide school-to-work opportunities and job readiness training for minimally disabled students, both in and out of school.

TITLE I-A

Title I is a federal education program under the No Child Left Behind Act of 2001. This program provides financial assistance to schools with high numbers or high percentages of poor children to help ensure that all children meet challenging state academic standards.

TITLE IIA

The purpose of Title II-A funding is to provide grants to State educational agencies, local educational agencies, State agencies for higher education, and eligible partnerships in order to increase student academic achievement by increasing the number of highly qualified teachers, paraprofessionals, and administrators in schools and classrooms.

IDEA

IDEA (Individual with Disabilities Education Act) Part B is a Federal Program that provides funds for providing special education and related services to children with disabilities.

STUDENT INVESTMENT ACCOUNT

As part of the Student Success Act, the Student Investment Account may be used for the following purposes; reducing class size and caseloads, expanding instructional time, addressing student health and safety and providing a well-rounded education.

LOWELL SCHOOL DISTRICT #71
GRANT DESCRIPTIONS
JULY 1, 2021 - JUNE 30, 2022

HIGH SCHOOL SUCCESS (MEASURE 98)

The High School Graduation and College and Career Readiness Act of 2016 (Measure 98) is a 2016 ballot initiative that provides direct funding to school districts to increase high school graduation rates. The measure identified three specific areas of focus; establish or expand career and technical education programs in high schools, establish or expand college-level educational opportunities for students in high schools, and establish or expand dropout-prevention strategies in high schools.

ECONOMIC RECOVERY FUNDS

Federal funds have been awarded as part of the Coronavirus Aid, Relief, and Economic Security Act, 2020 (CARES Act) which provided \$13.2 billion for the Elementary and Secondary School Emergency Relief Fund (ESSER Fund). The U.S. Department of Education awarded ESSER Fund grants to state educational agencies (SEAs) for the purpose of providing local educational agencies (LEAs) with emergency relief funds to address the impact that COVID-19 has had, and continues to have, on elementary and secondary schools. A second round of funding was provided by the Coronavirus Response and Relief Supplemental Appropriations Act, 2021 (CRRSA Act) which provided an additional \$54.3 billion for the Elementary and Secondary School Emergency Relief Fund II (ESSER II). Funds will also be received from a third round of funding as part of the recently approved American Rescue Plan.

FARM TO SCHOOL

The Farm-to-School Program awards grants to school districts across Oregon, reimbursing them for buying locally grown and processed food. Any district can opt in, and funding is determined based on the number of meals served under the National School Lunch Program.

KIDS IN TRANSITION TO SCHOOL (KITS)

The Kids In Transition to School (KITS) Program is an evidence-based school readiness program that offers a unique two generational approach designed to boost to children's literacy, self-regulation, and social skills just prior to kindergarten entry and provide support to families as their children transition into kindergarten.

LOWELL SCHOOL DISTRICT #71
GRANT FUNDS - PERKINS BASIC
RESOURCES AND REQUIREMENTS
JULY 1, 2021 - JUNE 30, 2022

Code DESCRIPTION		2018-19 ACTUAL	2019-20 ACTUAL	2020-21		2021-22			
				FTE	BUDGET	FTE	PROPOSED	APPROVED	ADOPTED
RESOURCES									
4700	Federal Grants Through Lane ESD	4,901	6,000		5,000		5,000		
TOTAL RESOURCES		4,901	6,000		5,000		5,000		
REQUIREMENTS									
2210	Improvement of Instruction								
410	Consumable Supplies	1,717	867		1,700		1,700		
460	Non-Consumable Items	3,184	5,133		3,300		3,300		
TOTAL REQUIREMENTS		4,901	6,000		5,000		5,000		

LOWELL SCHOOL DISTRICT #71
GRANT FUNDS - YOUTH TRANSITION PROGRAM
RESOURCES AND REQUIREMENTS
JULY 1, 2021 - JUNE 30, 2022

Code		DESCRIPTION	2018-19 ACTUAL	2019-20 ACTUAL	2020-21		2021-22		
					FTE	BUDGET	FTE	PROPOSED	APPROVED
RESOURCES									
4700	Federal Grants Through Lane ESD		32,146	24,805		32,000		28,600	
TOTAL RESOURCES			32,146	24,805		32,000		28,600	
REQUIREMENTS									
2129	Guidance Services								
112	Classified Salaries		17,792	11,759	0.34	15,509	0.34	15,955	
122	Substitute - Classified		804	212		0		0	
211	PERS		3,891	3,125		4,123		2,518	
212	PERS Pick-Up		1,067	706		931		957	
216	PERS - OPSRP		0	0		0		1,267	
220	FICA		1,024	610		1,186		1,221	
231	Workers' Compensation Insurance		63	43		49		46	
233	Family Medical Leave Insurance		0	0		0		32	
241	Medical/Dental/Vision		4,769	3,651		4,454		0	
242	Life Insurance		11	9		10		0	
340	Travel/Training		1,592	427		2,200		2,200	
410	Consumable Supplies		1,133	4,263		3,038		3,904	
460	Non-Consumable Items		0	0		500		500	
TOTAL REQUIREMENTS			32,146	24,805	0.34	32,000	0.34	28,600	

LOWELL SCHOOL DISTRICT #71
GRANT FUNDS - TITLE I-A
RESOURCES AND REQUIREMENTS
JULY 1, 2021 - JUNE 30, 2022

Code		DESCRIPTION	2018-19 ACTUAL	2019-20 ACTUAL	2020-21		2021-22		
					FTE	BUDGET	FTE	PROPOSED	APPROVED
RESOURCES									
4500	Federal Grants Through the State		85,640	60,495		79,000		51,000	
TOTAL RESOURCES			85,640	60,495		79,000		51,000	
REQUIREMENTS									
1272	Title I-A								
111	Licensed Salaries		1,538	0		0		0	
112	Classified Salaries		18,293	13,649	1.16	25,954	0.76	17,497	
113	Administrators		34,680	23,110	0.12	11,673		0	
211	PERS/FICA		19,179	14,865		15,137		6,538	
231	Workers' Compensation/PFMLI		196	58		135		95	
241	Medical/Dental/Vision/Life		8,845	5,507		4,981		4,154	
312	Professional Development - Instructional		0	0		10,000		0	
340	Travel		125	0		1,100		0	
410	Consumable Supplies		328	788		3,050		1,052	
420	Textbooks		0	180		0		0	
640	Dues and Fees		120	0		2,000		0	
690	Indirect		2,336	2,338		4,970		0	
Sub-Total - Title I-A			85,640	60,495	1.28	79,000	0.76	29,336	
2620	Planning, Research, Development								
113	Administrators		0	0		0	0.14	14,157	
210	PERS/FICA		0	0		0		5,292	
231	Workers' Compensation Insurance		0	0		0		70	
241	Medical/Dental/Vision/Life		0	0		0		2,145	
Sub-Total - Planning, Research, Development			0	0	0.00	0	0.14	21,664	
TOTAL REQUIREMENTS			85,640	60,495	1.28	79,000	0.90	51,000	

LOWELL SCHOOL DISTRICT #71
GRANT FUNDS - TITLE II-A
RESOURCES AND REQUIREMENTS
JULY 1, 2021 - JUNE 30, 2022

Code		DESCRIPTION	2018-19 ACTUAL	2019-20 ACTUAL	2020-21		2021-22		
					FTE	BUDGET	FTE	PROPOSED	APPROVED
RESOURCES									
4500	Federal Grants Through the State		22,234	7,603		7,000		9,400	
TOTAL RESOURCES			22,234	7,603		7,000		9,400	
REQUIREMENTS									
2240	Professional Development								
111	Licensed Salaries		14,928	5,408		4,665		5,800	
121	Substitute Licensed		180	1		0		0	
211	PERS		2,979	1,437		1,240		1,472	
212	PERS Pick-Up		790	325		280		348	
220	FICA		1,128	414		357		444	
231	Workers' Compensation Insurance		55	18		18		19	
233	Family Medical Leave Insurance		0	0		0		12	
340	Travel		1,469	0		0		500	
410	Consumable Supplies		290	0		0		380	
690	Indirect		415	0		440		425	
TOTAL REQUIREMENTS			22,234	7,603	0.00	7,000	0.00	9,400	

LOWELL SCHOOL DISTRICT #71
GRANT FUNDS - IDEA
RESOURCES AND REQUIREMENTS
JULY 1, 2021 - JUNE 30, 2022

Code		DESCRIPTION	2018-19 ACTUAL	2019-20 ACTUAL	2020-21		2021-22			
					FTE	BUDGET	FTE	PROPOSED	APPROVED	ADOPTED
RESOURCES										
4500	Federal Grants Through the State		131,742	56,706		90,000		90,000		
TOTAL RESOURCES			131,742	56,706		90,000		90,000		
REQUIREMENTS										
1250	Special Education									
311	Instruction Services		131,742	56,706		90,000		90,000		
TOTAL REQUIREMENTS			131,742	56,706		90,000		90,000		

LOWELL SCHOOL DISTRICT #71
GRANT FUNDS - STUDENT INVESTMENT ACCOUNT (SIA)
 RESOURCES AND REQUIREMENTS
 JULY 1, 2021 - JUNE 30, 2022

Code		DESCRIPTION	2018-19 ACTUAL	2019-20 ACTUAL	2020-21		2021-22		
					FTE	BUDGET	FTE	PROPOSED	APPROVED
RESOURCES									
3299	Other Restricted State Grants		0	0		807,000		595,000	
TOTAL RESOURCES			0	0		807,000		595,000	
REQUIREMENTS									
1111	Elementary								
111	Licensed Salaries		0	0	1.50	77,595	0.53	0	
112	Classified Salaries		0	0	0.75	16,484		11,657	
113	Administrators		0	0	0.25	12,933		0	
211	PERS/FICA		0	0		43,048		4,356	
231	Workers' Compensation Insurance		0	0		369		64	
241	Medical/Dental/Vision/Life		0	0		36,512		0	
389	Professional Services		0	0		25,000		0	
690	Indirect		0	0		9,209		0	
Sub-Total - Elementary			0	0	2.50	221,150	0.53	16,077	
1131	High School								
111	Licensed Salaries		0	0	1.50	77,595	1.00	42,542	
113	Administrators		0	0	0.25	12,933		0	
211	PERS/FICA		0	0		36,419		15,899	
231	Workers' Compensation Insurance		0	0		306		219	
241	Medical/Dental/Vision/Life		0	0		36,480		15,324	
690	Indirect		0	0		7,117		0	
Sub-Total - High School			0	0	1.75	170,850	1.00	73,984	
1288	Charter Schools								
360	Charter School Payments - MVA		0	0		76,000		77,350	
360	Charter School Payments - BCA		0	0		259,000		208,250	
Sub-Total - Charter Schools			0	0	0.00	335,000	0.00	285,600	

LOWELL SCHOOL DISTRICT #71
GRANT FUNDS - STUDENT INVESTMENT ACCOUNT (SIA)
 RESOURCES AND REQUIREMENTS
 JULY 1, 2021 - JUNE 30, 2022

Code	DESCRIPTION	2018-19 ACTUAL	2019-20 ACTUAL	2020-21		2021-22			
				FTE	BUDGET	FTE	PROPOSED	APPROVED	ADOPTED
2542	BUILDING MAINTENANCE								
590	Other Capital Outlay	0	0		32,000		219,339		
	Sub-Total - Charter Schools	0	0	0.00	32,000	0.00	219,339		
3100	Food Service								
450	Food Service	0	0		48,000		0		
	Sub-Total - Food Service	0	0	0.00	48,000	0.00	0		
	TOTAL REQUIREMENTS	0	0	4.25	807,000	1.53	595,000		

LOWELL SCHOOL DISTRICT #71
GRANT FUNDS - HIGH SCHOOL SUCCESS
RESOURCES AND REQUIREMENTS
JULY 1, 2021 - JUNE 30, 2022

Code		DESCRIPTION	2018-19 ACTUAL	2019-20 ACTUAL	2020-21		2021-22		
					FTE	BUDGET	FTE	PROPOSED	APPROVED
RESOURCES									
3299	Other Restricted State Grants		56,112	110,008		65,000		106,000	
TOTAL RESOURCES			56,112	110,008		65,000		106,000	
REQUIREMENTS									
2120	Guidance Services								
111	Licensed Salaries		33,215	54,495	0.70	34,699	0.75	42,857	
112	Classified Salaries		1,885	805		0		0	
121	Substitute Licensed		0	1,084		0		0	
211	PERS		943	13,635		9,224		6,763	
212	PERS Pick-Up		258	2,676		2,082		2,571	
216	PERS - OPSRP		0	0		0		3,403	
220	FICA		2,574	3,872		2,655		3,278	
231	Workers' Compensation Insurance		123	150		118		140	
233	Family Medical Leave Insurance		0	0		0		86	
241	Medical/Dental/Vision		6,948	9,943		10,214		11,493	
340	Travel		0	0		0		0	
389	Professional Services		1,009	0		1,000		0	
410	Consumable Supplies		541	5,151		1,000		5,000	
420	Textbooks		0	495		1,000		1,000	
460	Non-Consumable Items		2,738	13,807		2,000		24,630	
480	Computer Hardware		3,869	0		0		0	
690	Indirect		2,009	3,895	1,008	4,779			
TOTAL REQUIREMENTS			56,112	110,008	0.70	65,000	0.75	106,000	

LOWELL SCHOOL DISTRICT #71
GRANT FUNDS - ECONOMIC RECOVERY FUNDS
 RESOURCES AND REQUIREMENTS
 JULY 1, 2021 - JUNE 30, 2022

Code		DESCRIPTION	2018-19 ACTUAL	2019-20 ACTUAL	2020-21		2021-22		
					FTE	BUDGET	FTE	PROPOSED	APPROVED
RESOURCES									
4500	Federal Grants Through the State		0	0		0		200,000	
TOTAL RESOURCES			0	0		0		200,000	
REQUIREMENTS									
1131	High School								
460	Non-Consumable Items		0	0		0		50,000	
480	Computer Hardware		0	0		0		20,000	
Sub-Total - High School			0	0	0.00	0	0.00	70,000	
2542	Building Maintenance								
410	Consumable Supplies		0	0		0		25,000	
460	Non-Consumable Items		0	0		0		30,000	
640	Dues and Fees		0	0		0		25,000	
Sub-Total - Building Maintenance			0	0	0.00	0	0.00	80,000	
2661	Technology Services								
470	Computer Software		0	0		0		10,000	
480	Computer Hardware		0	0		0		40,000	
Sub-Total - Technology Services			0	0	0.00	0	0.00	50,000	
TOTAL REQUIREMENTS			0	0	0.00	0	0.00	200,000	

LOWELL SCHOOL DISTRICT #71
GRANT FUNDS - FARM TO SCHOOL
RESOURCES AND REQUIREMENTS
JULY 1, 2021 - JUNE 30, 2022

Code		DESCRIPTION	2018-19 ACTUAL	2019-20 ACTUAL	2020-21		2021-22			
					FTE	BUDGET	FTE	PROPOSED	APPROVED	ADOPTED
RESOURCES										
3299	Other Restricted State Grants		4,045	8,495		0		4,000		
TOTAL RESOURCES			4,045	8,495		0		4,000		
REQUIREMENTS										
3100	Food Service									
112	Classified Salaries		0	746		0		0		
121	Substitute Licensed		0	198		0		0		
211	PERS		0	45		0		0		
220	FICA		0	57		0		0		
231	Workers' Compensation Insurance		0	17		0		0		
410	Consumable Supplies		0	1,061		0		0		
450	Food		4,045	6,371		0		4,000		
TOTAL REQUIREMENTS			4,045	8,495		0		4,000		

LOWELL SCHOOL DISTRICT #71
GRANT FUNDS - KITS
RESOURCES AND REQUIREMENTS
JULY 1, 2021 - JUNE 30, 2022

Code		DESCRIPTION	2018-19 ACTUAL	2019-20 ACTUAL	2020-21		2021-22		
					FTE	BUDGET	FTE	PROPOSED	APPROVED
RESOURCES									
1990	Miscellaneous Revenue		10,988	13,048		0		16,000	
TOTAL RESOURCES			10,988	13,048		0		16,000	
REQUIREMENTS									
2210	Improvement of Instruction								
111	Licensed Salaries		3,683	3,123		0		4,000	
112	Classified Salaries		4,712	5,509		0		5,500	
113	Administrators		0	1,582		0		1,600	
122	Substitute - Classified		200	604		0		600	
211	PERS		822	412		0		1,416	
212	PERS Pick-Up		226	87		0		336	
220	FICA		652	744		0		895	
231	Workers' Compensation Insurance		36	31		0		234	
241	Medical/Dental/Vision		0	297		0		300	
410	Consumable Supplies		342	659		0		1,119	
690	Indirect		315	0		0		0	
TOTAL REQUIREMENTS			10,988	13,048	0.00	0	0.00	16,000	

LOWELL SCHOOL DISTRICT #71
GRANT FUNDS - GEAR UP
RESOURCES AND REQUIREMENTS
JULY 1, 2021 - JUNE 30, 2022

		2018-19	2019-20	2020-21		2021-22			
Code	DESCRIPTION	ACTUAL	ACTUAL	FTE	BUDGET	FTE	PROPOSED	APPROVED	ADOPTED
RESOURCES									
4700	Federal Grants Through OSU	57,148	37,083		40,000		0		
TOTAL RESOURCES		57,148	37,083		40,000		0		
REQUIREMENTS									
2120	Guidance Services								
111	Licensed Salaries	21,366	17,319	0.25	11,200		0		
122	Classified Salaries	0	750		0		0		
121	Substitute - Licensed	180	0		0		0		
211	PERS	1,411	2,415		3,587		0		
212	PERS Pick-Up	333	151		0		0		
220	FICA	1,638	1,371		857		0		
231	Workers' Compensation Insurance	80	64		39		0		
310	Instruction Services	0	0		500		0		
340	Travel	4,826	1,261		5,000		0		
410	Consumable Supplies	1,620	6,800		1,817		0		
420	Textbooks	1,000	1,089		1,000		0		
460	Non-Consumable Items	2,586	2,486		2,000		0		
480	Computer Hardware	22,083	3,127		14,000		0		
640	Dues and Fees	25	250		0		0		
TOTAL REQUIREMENTS		57,148	37,083	0.25	40,000	0.00	0		

LOWELL SCHOOL DISTRICT #71
GRANT FUNDS - SPR&I
RESOURCES AND REQUIREMENTS
JULY 1, 2021 - JUNE 30, 2022

Code		DESCRIPTION	2018-19 ACTUAL	2019-20 ACTUAL	2020-21		2021-22		
					FTE	BUDGET	FTE	PROPOSED	APPROVED
RESOURCES									
4500	Federal Grants Through the State		1,422	0		1,400		0	
TOTAL RESOURCES			1,422	0		1,400		0	
REQUIREMENTS									
2240	Professional Development								
121	Substitute Licensed		360	0		895		0	
122	Substitute Classified		180	0		0		0	
211	PERS		24	0		0		0	
220	FICA		41	0		68		0	
231	Workers' Compensation Insurance		2	0		2		0	
340	Travel		815	0		356		0	
690	Indirect		0	0		79		0	
TOTAL REQUIREMENTS			1,422	0		1,400		0	

LOWELL SCHOOL DISTRICT #71
GRANT FUNDS - IDEA ENHANCEMENT
RESOURCES AND REQUIREMENTS
JULY 1, 2021 - JUNE 30, 2022

Code		DESCRIPTION	2018-19 ACTUAL	2019-20 ACTUAL	2020-21		2021-22			
					FTE	BUDGET	FTE	PROPOSED	APPROVED	ADOPTED
RESOURCES										
4500	Federal Grants Through the State		0	0		1,600		0		
TOTAL RESOURCES			0	0		1,600		0		
REQUIREMENTS										
2240	Professional Development									
121	Substitute Licensed		0	0		1,430		0		
220	FICA		0	0		109		0		
231	Workers' Compensation Insurance		0	0		5		0		
690	Indirect		0	0		56		0		
TOTAL REQUIREMENTS			0	0		1,600		0		

LOWELL SCHOOL DISTRICT #71
GRANT FUNDS - REAP
RESOURCES AND REQUIREMENTS
JULY 1, 2021 - JUNE 30, 2022

Code		DESCRIPTION	2018-19 ACTUAL	2019-20 ACTUAL	2020-21		2021-22		
					FTE	BUDGET	FTE	PROPOSED	APPROVED
RESOURCES									
4300	Federal Grants Direct from Fed Govt.		46,793	5,840		0		0	
TOTAL RESOURCES			46,793	5,840		0		0	
REQUIREMENTS									
1131	High School								
111	Licensed Salaries		30,195	4,002		0		0	
112	Classified Salaries		383	0		0		0	
121	Substitute Licensed		0	198		0		0	
211	PERS		4,102	1,064		0		0	
212	PERS Pick-Up		1,125	240		0		0	
220	FICA		2,221	321		0		0	
231	Workers' Compensation Insurance		109	15		0		0	
241	Medical/Dental/Vision		8,081	0		0		0	
410	Consumable Supplies		577	0		0		0	
TOTAL REQUIREMENTS			46,793	5,840	0.00	0	0.00	0	

LOWELL SCHOOL DISTRICT #71
GRANT FUNDS - FAMILY RESOURCE CENTER
RESOURCES AND REQUIREMENTS
JULY 1, 2021 - JUNE 30, 2022

Code		DESCRIPTION	2018-19 ACTUAL	2019-20 ACTUAL	2020-21		2021-22			
					FTE	BUDGET	FTE	PROPOSED	APPROVED	ADOPTED
RESOURCES										
1920	Gifts & Donations		13,500	13,245		0		0		
TOTAL RESOURCES			13,500	13,245		0		0		
REQUIREMENTS										
2120	Guidance Services									
111	Licensed Salaries		7,687	6,555		0		0		
211	PERS		1,488	1,749		0		0		
212	PERS Pick-Up		408	394		0		0		
220	FICA		557	466		0		0		
231	Workers' Compensation Insurance		27	22		0		0		
241	Medical/Dental/Vision		2,015	1,745		0		0		
340	Travel		45	2,064		0		0		
410	Consumable Supplies		1,273	0		0		0		
480	Computer Hardware		0	250		0		0		
TOTAL REQUIREMENTS			13,500	13,245	0.00	0	0.00	0		

LOWELL SCHOOL DISTRICT #71
GRANT FUNDS - MISCELLANEOUS GRANTS
RESOURCES AND REQUIREMENTS
JULY 1, 2021 - JUNE 30, 2022

		2018-19	2019-20	2020-21		2021-22			
Code	DESCRIPTION	ACTUAL	ACTUAL	FTE	BUDGET	FTE	PROPOSED	APPROVED	ADOPTED
RESOURCES									
1920	Gifts & Donations	11,200	1,500		0		0		
3299	Other Restricted State Grants	8,415	19,934		0		0		
4500	Federal Grants Through the State	10,000	1,335		0		0		
TOTAL RESOURCES		29,615	22,769		0		0		
REQUIREMENTS									
1111	Elementary								
340	Travel	1,543	0		0		0		
410	Consumable Supplies	3,586	0		0		0		
460	Non-Consumable Items	3,805	0		0		0		
Subtotal - Elementary		8,934	0		0		0		
1131	High School								
460	Non-Consumable Items	4,029	0		0		0		
690	Indirect	61	0		0		0		
Subtotal - High School		4,090	0		0		0		
1132	High School Extra Curricular								
100	Salaries	0	7,058		0		0		
200	Benefits	0	1,952		0		0		
Subtotal - High School Extra Curricular		0	9,010		0		0		
1250	Special Education								
313	Student Services	0	1,020		0		0		
Subtotal - Special Education		0	1,020		0		0		
2120	Guidance Services								
410	Consumable Supplies	0	315		0		0		
Subtotal - Guidance Services		0	315		0		0		
2132	Medical Services								
390	Other Professional Services	464	0		0		0		
Subtotal - Medical Services		464	0		0		0		

LOWELL SCHOOL DISTRICT #71
GRANT FUNDS - MISCELLANEOUS GRANTS
RESOURCES AND REQUIREMENTS
JULY 1, 2021 - JUNE 30, 2022

Code	DESCRIPTION	2018-19 ACTUAL	2019-20 ACTUAL	2020-21		2021-22			
				FTE	BUDGET	FTE	PROPOSED	APPROVED	ADOPTED
2210	Improvement of Instruction								
100	Salaries	7,196	567		0		0		
200	Benefits	3,782	433		0		0		
410	Consumable Supplies	24	55		0		0		
460	Non-Consumable Items	515	522		0		0		
	Subtotal - Improvement of Instruction	11,517	1,577		0		0		
2240	Professional Development								
100	Salaries	0	351		0		0		
200	Benefits	0	149		0		0		
	Subtotal - Professional Development	0	500		0		0		
2542	Building Maintenance								
100	Salaries	0	2,734		0		0		
200	Benefits	0	1,885		0		0		
389	Professional Services	0	5,728						
	Subtotal - Building Maintenance	0	10,347		0		0		
3100	Food Service								
460	Non-Consumable Items	4,610	0		0		0		
	Subtotal - Food Service	4,610	0		0		0		
	TOTAL REQUIREMENTS	29,615	22,769		0		0		

2018-19 Grants:

Chintimini Mini Grants
CTE-Career Pathways
Lane County BMI
Student Support
Music Counts
Hunger Free Oregon

2019-20 Grants:

Let's Do Breakfast
CTE-Career Pathways
Lane County BMI
Student Support
Education Enrichment
Physical Education (PEEK)

LOWELL SCHOOL DISTRICT #71
GRANT FUNDS - EXCESS APPROPRIATIONS
RESOURCES AND REQUIREMENTS
JULY 1, 2021 - JUNE 30, 2022

Code		DESCRIPTION	2018-19 ACTUAL	2019-20 ACTUAL	2020-21		2021-22		
					FTE	BUDGET	FTE	PROPOSED	APPROVED
RESOURCES									
3299	Other Restricted State Grants		0	0		40,000		40,000	
4700	Federal Grants Through Other Agencies		0	0		40,000		40,000	
TOTAL RESOURCES			0	0		80,000		80,000	
REQUIREMENTS									
1111	Elementary								
390	Other Professional Services		0	0		40,000		40,000	
Subtotal - Elementary			0	0		40,000		40,000	
2210	Improvement of Instruction								
390	Other Professional Services		0	0		40,000		40,000	
Subtotal - Improvement of Instruction			0	0		40,000		40,000	
TOTAL REQUIREMENTS			0	0		80,000		80,000	

OTHER SPECIAL REVENUE FUNDS

- Fund 287 - After-School Program
- Fund 290 - Construction Excise Tax
- Fund 292 - Bus Replacement
- Fund 294 - Rental Houses
- Fund 295 - Athletics and Activities
- Fund 296 - Activity
- Fund 299 - Food Service

LOWELL SCHOOL DISTRICT #71
AFTER SCHOOL PROGRAM FUND
RESOURCES AND REQUIREMENTS
JULY 1, 2021 - JUNE 30, 2022

Code		DESCRIPTION	2018-19 ACTUAL	2019-20 ACTUAL	2020-21		2021-22		
					FTE	BUDGET	FTE	PROPOSED	APPROVED
RESOURCES									
1990	Miscellaneous Revenue		26,622	23,560		31,000		26,000	
5400	Beginning Fund Balance		13,247	17,265		17,000		13,600	
TOTAL RESOURCES			39,869	40,825		48,000		39,600	
REQUIREMENTS									
1111	Elementary								
112	Classified Salaries		19,738	21,073	0.63	16,151	0.63	16,604	
122	Substitute - Classified		459	267		497		0	
211	PERS		46	3,313		5,173		4,455	
212	PERS Pick-Up		13	16		0		0	
220	FICA		1,545	1,632		1,273		1,270	
231	Workers' Compensation Insurance		82	84		61		56	
233	Family Medical Leave Insurance		0	0		0		33	
242	Life Insurance		0	1		31		0	
410	Supplies		721	829		3,000		3,000	
Subtotal - Elementary			22,604	27,215	0.63	26,186	0.63	25,418	
6110	Contingency								
810	Contingency		0	0		21,814		14,182	
Subtotal - Contingency			0	0		21,814		14,182	
7000	Unappr. Ending Fund Balance								
820	Reserved for Next Year		17,265	13,610		0		0	
Subtotal - Unappr. Ending Fund Balance			17,265	13,610		0		0	
TOTAL REQUIREMENTS			39,869	40,825	0.63	48,000	0.63	39,600	

LOWELL SCHOOL DISTRICT #71
CONSTRUCTION EXCISE TAX FUND
RESOURCES AND REQUIREMENTS
JULY 1, 2021 - JUNE 30, 2022

Code		DESCRIPTION	2018-19 ACTUAL	2019-20 ACTUAL	2020-21		2021-22		
					FTE	BUDGET	FTE	PROPOSED	APPROVED
RESOURCES									
1130	Construction Excise Tax		23,069	27,480		25,000		25,000	
5400	Beginning Fund Balance		21,225	44,294		67,000		91,400	
TOTAL RESOURCES			44,294	71,774		92,000		116,400	
REQUIREMENTS									
2540	Maintenance and Repair								
590	Capital Outlay		0	0		92,000		116,400	
Subtotal - Maintenance and Repair			0	0		92,000		116,400	
7000	Unappr. Ending Fund Balance								
820	Reserved for Next Year		44,294	71,774		0		0	
Subtotal - Unappr. Ending Fund Balance			44,294	71,774		0		0	
TOTAL REQUIREMENTS			44,294	71,774		92,000		116,400	

**LOWELL SCHOOL DISTRICT #71
BUS REPLACEMENT FUND
RESOURCES AND REQUIREMENTS
JULY 1, 2021 - JUNE 30, 2022**

Code		DESCRIPTION	2018-19 ACTUAL	2019-20 ACTUAL	2020-21		2021-22		
					FTE	BUDGET	FTE	PROPOSED	APPROVED
RESOURCES									
1990	Miscellaneous	0	0		73,000		15,000		
3222	SSF Transportation Reimbursement	83,282	71,886		92,000		92,400		
5100	Proceeds from Debt	154,397	0		0		0		
5200	Transfer from General Fund	60,000	60,000		130,800		400,000		
5400	Beginning Fund Balance	87,194	74,991		102,000		0		
TOTAL RESOURCES			384,873	206,877		397,800		507,400	
REQUIREMENTS									
2550	Bus Replacement								
564	Bus Purchase	205,405	0		293,000		70,000		
Subtotal - Bus Replacement			205,405	0		293,000		70,000	
5100	Debt Service								
610	Principal	85,365	83,401		86,590		406,800		
622	Interest	19,112	21,103		18,210		30,600		
Subtotal - Debt Service			104,477	104,504		104,800		437,400	
7000	Unappr. Ending Fund Balance								
820	Reserved for Next Year	74,991	102,373		0		0		
Subtotal - Unappr. Ending Fund Balance			74,991	102,373		0		0	
TOTAL REQUIREMENTS			384,873	206,877		397,800		507,400	

LOWELL SCHOOL DISTRICT #71
RENTAL HOUSES FUND
RESOURCES AND REQUIREMENTS
JULY 1, 2021 - JUNE 30, 2022

Code		DESCRIPTION	2018-19 ACTUAL	2019-20 ACTUAL	2020-21		2021-22		
					FTE	BUDGET	FTE	PROPOSED	APPROVED
RESOURCES									
1910	Rental Income		45,113	48,321		49,335		50,160	
5400	Beginning Fund Balance		13,012	11,267		40,000		58,000	
TOTAL RESOURCES			58,125	59,588		89,335		108,160	
REQUIREMENTS									
1131	High School								
111	Licensed Salaries		5,512	5,451	0.08	5,399	0.08	5,427	
211	PERS		1,499	1,746		1,730		1,456	
212	PERS Pick-Up		331	327		324		0	
220	FICA		422	417		413		415	
231	Workers' Compensation		18	17		18		16	
233	Paid Family Medical Leave Insurance		0	0		0		11	
241	Medical/Dental/Vision		0	0		1,094		1,149	
Subtotal - High School			7,782	7,958	0.08	8,978	0.08	8,474	
2540	Maintenance and Repair								
322	Repairs & Maintenance		26,957	4,576		66,857		87,506	
325	Electricity		2,389	2,195		2,500		2,500	
389	Property Management Fee		4,824	4,908		5,000		5,180	
410	Supplies		2,926	456		3,000		2,000	
460	Non-Consumable Items		1,228	417		2,000		1,500	
640	Dues and Fees		752	0		1,000		1,000	
Subtotal - Maintenance and Repair			39,076	12,552		80,357		99,686	
7000	Unappr. Ending Fund Balance								
820	Reserved for Next Year		11,267	39,078		0		0	
Subtotal - Unappr. Ending Fund Balance			11,267	39,078		0		0	
TOTAL REQUIREMENTS			58,125	59,588	0.08	89,335	0.08	108,160	

LOWELL SCHOOL DISTRICT #71
ATHLETICS AND ACTIVITIES FUND
RESOURCES AND REQUIREMENTS
JULY 1, 2021 - JUNE 30, 2022

Code		DESCRIPTION	2018-19 ACTUAL	2019-20 ACTUAL	2020-21		2021-22		
					FTE	BUDGET	FTE	PROPOSED	APPROVED
RESOURCES									
1990	Miscellaneous		3,730	599		4,000		3,000	
3299	Other State Reimbursements		0	11,719		0		0	
5200	Transfer From General Fund		148,298	95,555		145,000		134,000	
5400	Beginning Fund Balance		269	0		0		0	
TOTAL RESOURCES			152,297	107,873		149,000		137,000	
REQUIREMENTS									
ATHLETICS									
1122	Jr. High School Extra Curricular								
124	Temporary Salaries		2,000	1,500		3,000		3,000	
130	Extra Duty		1,500	2,000		0		0	
210	PERS/PERS Pick-up		418	651		0		0	
220	FICA		263	268		230		230	
231	Workers Comp/PFMLI		14	14		9		14	
380	Officials		1,880	1,332		5,000		5,000	
Subtotal-Jr. High School			6,075	5,765		8,239		8,244	
1132	High School Extra Curricular								
124	Temporary		25,500	17,560		29,200		28,900	
130	Extra Duty Pay		18,600	11,000		11,000		3,500	
210	PERS/PERS Pick-up		8,949	4,311		5,453		939	
220	FICA		3,313	2,144		3,076		2,479	
231	Workers Comp/PFMLI		164	104		122		154	
319	Student Activity Funds		8,000	8,000		8,500		8,500	
322	Repairs and Maintenance		15,599	9,225		500		500	
340	Travel		3,792	1,347		6,950		6,950	
380	Officials		12,480	13,835		18,400		18,400	
410	Supplies		4,405	1,964		8,619		8,783	
640	Dues and Fees		512	1,329		3,450		3,450	
Subtotal-High School			101,314	70,819		95,270		82,555	

LOWELL SCHOOL DISTRICT #71
ATHLETICS AND ACTIVITIES FUND
RESOURCES AND REQUIREMENTS
JULY 1, 2021 - JUNE 30, 2022

Code		DESCRIPTION	2018-19 ACTUAL	2019-20 ACTUAL	2020-21		2021-22			
					FTE	BUDGET	FTE	PROPOSED	APPROVED	ADOPTED
ACTIVITIES										
1132	High School Extra Curricular									
130	Extra Duty Pay		12,150	8,725		12,800		12,800		
210	PERS/PERS Pick-up		3,513	3,028		4,248		3,960		
220	FICA		894	643		978		979		
231	Workers Comp/PFMLI		44	30		40		61		
340	Travel		0	1,453		0		0		
410	Supplies		1,637	1,000		1,000		1,000		
640	Dues and Fees		2,070	2,155		3,500		3,500		
Subtotal-High School			20,308	17,034		22,566		22,300		
2550	Transportation									
112	Classified Salaries		18,235	10,306		16,000		17,000		
210	PERS/PERS Pick-up		4,599	3,023		5,213		5,051		
220	FICA		1,379	774		1,224		1,301		
231	Workers Comp/PFMLI		387	152		488		549		
Subtotal-Transportation			24,600	14,255		22,925		23,901		
7000	Unappr. Ending Fund Balance									
820	Reserved for Next Year		0	0		0		0		
Subtotal - Unappr. Ending Fund Balance			0	0		0		0		
TOTAL REQUIREMENTS			152,297	107,873	0.00	149,000	0.00	137,000		

LOWELL SCHOOL DISTRICT #71
ACTIVITY FUND
RESOURCES AND REQUIREMENTS
JULY 1, 2021 - JUNE 30, 2022

Code		DESCRIPTION	2018-19	2019-20	2020-21		2021-22		
			ACTUAL	ACTUAL	FTE	BUDGET	FTE	PROPOSED	APPROVED
RESOURCES									
1510	Interest		36	29		50		30	
1760	Club Fundraising		93,344	73,992		95,000		80,000	
1920	Gifts & Donations		24,331	10,137		25,000		15,000	
1990	Miscellaneous Revenue		0	0		1,000		0	
5400	Beginning Fund Balance		53,603	52,409		53,000		68,000	
TOTAL RESOURCES			171,314	136,567		174,050		163,030	
REQUIREMENTS									
1132	Extracurricular								
324	Rentals		616	0		500		0	
340	Travel		12,117	1,913		12,000		12,000	
351	Telephone		476	0		500		0	
389	Non-Instructional Professional Services		5,934	3,290		8,000		6,000	
410	Supplies		84,165	55,929		128,050		130,030	
640	Dues and Fees		15,597	7,313		25,000		15,000	
Subtotal - Extracurricular			118,905	68,445		174,050		163,030	
7000	Unappr. Ending Fund Balance								
820	Reserved for Next Year		52,409	68,122		0		0	
Subtotal - Unappr. Ending Fund Balance			52,409	68,122		0		0	
TOTAL REQUIREMENTS			171,314	136,567		174,050		163,030	

LOWELL SCHOOL DISTRICT #71
FOOD SERVICE FUND
RESOURCES AND REQUIREMENTS
JULY 1, 2021 - JUNE 30, 2022

Code		DESCRIPTION	2018-19 ACTUAL	2019-20 ACTUAL	2020-21		2021-22		
					FTE	BUDGET	FTE	PROPOSED	APPROVED
RESOURCES									
1610	Food Sales		10,092	5,772		10,100		10,300	
1990	Miscellaneous		955	1,961		2,500		2,500	
3299	Other State Reimbursements		891	319		500		500	
4505	Federal - Breakfast and Lunch Program		202,818	315,329		194,000		205,000	
4506	Federal - Child and Adult Care Food Program		81,349	109,031		90,000		75,000	
4507	Federal - Summer Food Service Program		25,224	0		20,000		25,000	
4900	Commodities		21,366	30,789		20,000		20,000	
5100	Proceeds from Debt		45,000	0		0		0	
5200	Transfer From General Fund		120,238	51,994		73,222		0	
5400	Beginning Fund Balance		44,201	0		0		578,000	
TOTAL RESOURCES			552,134	515,195		410,322		916,300	
REQUIREMENTS									
2542	Building Maintenance								
112	Classified Salaries		7,948	7,892	0.21	7,967	0.04	1,642	
210	PERS/FICA/Workers Comp		2,996	3,342		3,383		654	
241	Medical/Dental/Vision/Life		2,361	2,257		2,799		555	
Subtotal - Building Maintenance			13,305	13,491	0.21	14,149	0.04	2,851	
3100	Food Service								
112	Classified Salaries		70,161	64,792	2.45	63,711	2.06	54,888	
114	Managerial-Confidential		81,230	88,806	1.00	84,066	1.00	87,361	
122	Substitutes - Classified		4,818	1,132		3,040		0	
210	PERS/FICA/Workers Comp/PFMLI		68,901	63,066		61,374		54,916	
241	Medical/Dental/Vision/Life		25,330	27,182		29,492		29,603	
322	Repairs and Maintenance		3,464	452		500		500	
340	Travel		4,641	1,259		700		0	

LOWELL SCHOOL DISTRICT #71
FOOD SERVICE FUND
RESOURCES AND REQUIREMENTS
JULY 1, 2021 - JUNE 30, 2022

Code	DESCRIPTION	2018-19 ACTUAL	2019-20 ACTUAL	2020-21		2021-22			
				FTE	BUDGET	FTE	PROPOSED	APPROVED	ADOPTED
389	Professional Services	168	0		0		0		
410	Supplies	5,185	7,045		4,000		3,000		
450	Food	176,169	224,217		132,000		165,000		
460	Non-Consumable Items	3,639	2,811		0		0		
480	Computer Hardware	0	814		0		0		
540	Equipment Purchase	50,689	0		0		0		
640	Dues and Fees	6,316	7,826		5,000		3,500		
Subtotal - Food Service		500,711	489,402	3.45	383,883	3.06	398,768		
5100	Debt Service								
610	Principal	4,997	10,304		9,410		50,810		
621	Interest	476	1,975		2,880		3,350		
Subtotal - Transfers		5,473	12,279		12,290		54,160		
5200	Transfers								
716	Transfer to Debt Service Fund	32,645	0		0		0		
Subtotal - Transfers		32,645	0		0		0		
6110	Operating Contingency								
810	Contingency	0	0		0		460,521		
Subtotal - Operating Contingency		0	0		0		460,521		
7000	Unappr. Ending Fund Balance								
820	Reserved for Next Year	0	23		0		0		
Subtotal - Unappr. Ending Fund Balance		0	23		0		0		
TOTAL REQUIREMENTS		552,134	515,195	3.66	410,322	3.10	916,300		

DEBT SERVICE FUNDS

Fund 300 - Governmental Activities

Fund 301 - General Obligation Bonds

LOWELL SCHOOL DISTRICT #71
DEBT SERVICE FUND - GOVERNMENTAL ACTIVITIES
 RESOURCES AND REQUIREMENTS
 JULY 1, 2021 - JUNE 30, 2022

Code		DESCRIPTION	2018-19 ACTUAL	2019-20 ACTUAL	2020-21		2021-22		
					FTE	BUDGET	FTE	PROPOSED	APPROVED
RESOURCES									
1910	Rental Income		45,000	45,000		45,000		45,000	
5200	Transfer from General Fund		309,642	502,461		487,600		1,625,000	
5200	Transfer from Food Service Fund		32,645	0		0		0	
TOTAL RESOURCES			387,287	547,461		532,600		1,670,000	
REQUIREMENTS									
5100	Debt Service								
610	Principal		278,530	359,554		347,200		1,476,300	
621	Interest		108,757	187,907		185,400		193,700	
Subtotal - Debt Service			387,287	547,461		532,600		1,670,000	
7000 Unappr. Ending Fund Balance									
820	Reserved for Next Year		0	0		0		0	
Subtotal - Unappr. Ending Fund Balance			0	0		0		0	
TOTAL REQUIREMENTS			387,287	547,461		532,600		1,670,000	

LOWELL SCHOOL DISTRICT #71
DEBT SERVICE FUND - GENERAL OBLIGATION BONDS
RESOURCES AND REQUIREMENTS
JULY 1, 2021 - JUNE 30, 2022

Code		DESCRIPTION	2018-19 ACTUAL	2019-20 ACTUAL	2020-21		2021-22		
					FTE	BUDGET	FTE	PROPOSED	APPROVED
RESOURCES									
1111	Current Year Property Tax	249,828	260,200		249,500		250,300		
1112	Prior Year Property Tax	0	1,772		1,800		2,700		
1190	Penalties & Interest on Taxes	116	295		200		400		
1510	Interest	1,550	2,003		500		600		
5400	Beginning Fund Balance	0	7,484		14,000		25,000		
TOTAL RESOURCES			251,494	271,754		266,000		279,000	
REQUIREMENTS									
5100	Debt Service								
610	Principal	0	70,000		80,000		95,000		
621	Interest	244,010	187,700		186,000		184,000		
Subtotal - Debt Service			244,010	257,700		266,000		279,000	
7000	Unappr. Ending Fund Balance								
820	Reserved for Next Year	7,484	14,054		0		0		
Subtotal - Unappr. Ending Fund Balance			7,484	14,054		0		0	
TOTAL REQUIREMENTS			251,494	271,754		266,000		279,000	

CAPITAL PROJECTS FUNDS

Fund 400 - General Activities

Fund 401 - Bond Projects

Fund 402 - OSCIM Grant

Fund 403 - Capital Loan

LOWELL SCHOOL DISTRICT #71
CAPITAL PROJECTS - GENERAL ACTIVITIES
RESOURCES AND REQUIREMENTS
JULY 1, 2021 - JUNE 30, 2022

Code		DESCRIPTION	2018-19 ACTUAL	2019-20 ACTUAL	2020-21		2021-22		
					FTE	BUDGET	FTE	PROPOSED	APPROVED
RESOURCES									
1990	Miscellaneous Revenue	0	14,840		0		0		
3299	Seismic Grant	570,216	748,994		0		0		
5100	Proceeds from Debt	0	302,500		0		0		
5200	Transfer From General Fund	786,000	0		0		240,000		
5400	Beginning Fund Balance	0	706,548		676,000		0		
TOTAL RESOURCES			1,356,216	1,772,882		676,000		240,000	
REQUIREMENTS									
2540	Operations and Maintenance								
590	Capital Outlay	0	0		0		0		
Subtotal - Operations & Maintenance			0	0		0		0	
4150	Building Acquisition/improvements								
383	Architect	96,592	15,799		0		0		
520	Building Acquisition/improvements	79,452	1,370,339		676,000		240,000		
590	Capital Outlay	473,624	0		0		0		
640	Dues and Fees	0	6,732		0		0		
Subtotal - Bldg Acquisition/Improvements			649,668	1,392,870		676,000		240,000	
7000	Unappr. Ending Fund Balance								
820	Reserved for Next Year	706,548	380,012		0		0		
Subtotal - Unappr. Ending Fund Balance			706,548	380,012		0		0	
TOTAL REQUIREMENTS			1,356,216	1,772,882		676,000		240,000	

LOWELL SCHOOL DISTRICT #71
CAPITAL PROJECTS - BOND PROJECTS
RESOURCES AND REQUIREMENTS
JULY 1, 2021 - JUNE 30, 2022

Code		DESCRIPTION	2018-19 ACTUAL	2019-20 ACTUAL	2020-21		2021-22		
					FTE	BUDGET	FTE	PROPOSED	APPROVED
RESOURCES									
1510	Interest	108,880	38,856		0		0		
1990	Miscellaneous Revenue	0	12,581		0		0		
5400	Beginning Fund Balance	4,414,685	3,464,800		0		0		
TOTAL RESOURCES			4,523,565	3,516,237		0		0	
REQUIREMENTS									
4150	Building Acquisition/Improvements								
383	Architect	518,353	65,038		0		0		
389	Professional Services	104,312	390,197		0		0		
460	Non-Consumable Items	280	1,719		0		0		
520	Building Acquisition/Improvements	169,989	3,045,281		0		0		
640	Dues and Fees	265,831	14,002		0		0		
Subtotal - Bldg Acquisition/Improvements			1,058,765	3,516,237		0		0	
7000	Unappr. Ending Fund Balance								
820	Reserved for Next Year	3,464,800	0		0		0		
Subtotal - Unappr. Ending Fund Balance			3,464,800	0		0		0	
TOTAL REQUIREMENTS			4,523,565	3,516,237		0		0	

LOWELL SCHOOL DISTRICT #71
CAPITAL PROJECTS - OSCIM GRANT
RESOURCES AND REQUIREMENTS
JULY 1, 2021 - JUNE 30, 2022

Code		DESCRIPTION	2018-19 ACTUAL	2019-20 ACTUAL	2020-21		2021-22			
					FTE	BUDGET	FTE	PROPOSED	APPROVED	ADOPTED
RESOURCES										
3299	OSCIM Grant		1,141,475	2,858,525		0		0		
TOTAL RESOURCES			1,141,475	2,858,525		0		0		
REQUIREMENTS										
4150	Building Acquisition/Improvements									
383	Architect		25,000	0		0		0		
389	Professional Services		1,862	0		0		0		
520	Building Acquisition/Improvements		1,113,210	2,858,525		0		0		
640	Dues and Fees		1,403	0		0		0		
TOTAL REQUIREMENTS			1,141,475	2,858,525		0		0		

LOWELL SCHOOL DISTRICT #71
CAPITAL PROJECTS - CAPITAL LOAN
RESOURCES AND REQUIREMENTS
JULY 1, 2021 - JUNE 30, 2022

Code		DESCRIPTION	2018-19 ACTUAL	2019-20 ACTUAL	2020-21		2021-22		
					FTE	BUDGET	FTE	PROPOSED	APPROVED
RESOURCES									
1510	Interest		31,984	36,009		2,000		0	
5100	Proceeds From Debt		2,007,500	0		0		0	
5400	Beginning Fund Balance		0	2,031,984		700,000		0	
TOTAL RESOURCES			2,039,484	2,067,993		702,000		0	
REQUIREMENTS									
4150	Building Acquisition/Improvements								
383	Architect		0	9,716		0		0	
389	Professional Services		7,500	127,696		0		0	
520	Building Acquisition/Improvements		0	1,929,139		702,000		0	
640	Dues and Fees		0	1,442		0		0	
Subtotal - Bldg Acquisition/Improvements			7,500	2,067,993		702,000		0	
7000 Unappr. Ending Fund Balance									
820	Reserved for Next Year		2,031,984	0		0		0	
Subtotal - Unappr. Ending Fund Balance			2,031,984	0		0		0	
TOTAL REQUIREMENTS			2,039,484	2,067,993		702,000		0	

ENTERPRISE FUND

Fund 500

LOWELL SCHOOL DISTRICT #71
SYNERGY FOOD SERVICES FUND
RESOURCES AND REQUIREMENTS
JULY 1, 2021 - JUNE 30, 2022

Code		DESCRIPTION	2018-19 ACTUAL	2019-20 ACTUAL	2020-21		2021-22		
					FTE	BUDGET	FTE	PROPOSED	APPROVED
RESOURCES									
1941	Services provided to Other Oregon Districts		64,771	83,309		31,000		31,000	
5400	Beginning Fund Balance		1,958	9,289		0		0	
TOTAL RESOURCES			66,729	92,598		31,000		31,000	
REQUIREMENTS									
3100	Food Service								
113	Administrators		10,540	5,949		2,255		2,480	
114	Managerial-Confidential		22,735	39,766		14,085		15,500	
211	PERS		7,277	11,922		4,343		2,837	
212	PERS Pick-up		1,997	2,743		980		1,079	
216	PERS - OPSRP		0	0		0		1,428	
220	FICA		2,526	3,462		1,250		1,375	
231	Workers Comp		111	150		96		59	
233	Paid Family Medical Leave Insurance		0	0		0		36	
241	Medical/Dental/Vision		531	351		0		137	
242	Life Insurance		0	1		31		1	
342	Travel		4,984	2,936		2,255		2,255	
385	Management Services		6,134	6,363		1,150		2,319	
389	Professional Services		0	8,922		3,255		0	
410	Supplies		182	33		500		694	
640	Dues and Fees		423	0		800		800	
Subtotal - Food Service			57,440	82,598	0.00	31,000	0.00	31,000	
7000	Unappr. Ending Fund Balance								
820	Reserved for Next Year		9,289	10,000		0		0	
Subtotal - Unappr. Ending Fund Balance			9,289	10,000		0		0	
TOTAL REQUIREMENTS			66,729	92,598	0.00	31,000	0.00	31,000	

OTHER INFORMATION

Lowell School District #71
Annual Debt Service Schedule by Loan
Fiscal Year 2021-22

<i>Lender:</i>	Cool Schools - A	Cool Schools - B	Govt Capital - A	Govt Capital - B	Govt Capital - C	Govt Capital - D	Govt Capital - E	Govt Capital - F	Govt Capital - G	Govt Capital - I	De Lage	2018 Bonds	Govt Capital - J	Loan	Loan	Loan	Loan	Total
<i>Loan Amt:</i>	520,955	902,000	376,973	170,400	269,000	424,000	190,000	135,000	504,000	790,000	255,433	4,000,000	199,397	2,007,500	91,500	30,500	211,000	11,077,658
<i>Purpose:</i>	Roofs & Boiler	Renovat. Project	Buses	Renovation Project	Renovation Project	Tech Equip/ Food Service	Modular/ Vans	Modular	60 S. Pioneer	Modulars	Buses	Facilities Imprvmnt	Bus/ Food Service	Facilities Imprvmnt	13 S. Moss	Food Serv Equip	18 W Main	
2012-13	20,844	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	20,844
2013-14	41,688	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	41,688
2014-15	41,688	57,563	44,739	20,163	31,915	-	-	-	-	-	-	-	-	-	-	-	-	196,068
2015-16	41,688	62,796	44,739	20,163	31,861	65,550	30,787	-	-	-	-	-	-	-	-	-	-	297,585
2016-17	41,688	62,796	44,739	20,163	31,861	65,550	30,787	22,247	45,034	-	-	-	-	-	-	-	-	364,865
2017-18	41,688	62,796	44,739	20,163	31,861	65,550	30,787	22,247	45,034	70,523	29,642	-	-	-	-	-	-	465,030
2018-19	41,688	62,796	44,739	20,163	31,861	65,550	30,787	22,247	45,034	70,523	29,616	244,010	24,253	-	-	-	-	733,267
2019-20	40,990	62,796	44,739	20,163	31,861	65,550	30,787	22,247	45,034	70,523	29,642	257,700	24,253	150,924	9,965	6,806	-	913,980
2020-21	34,964	62,796	44,739	20,163	31,861	32,645	30,787	22,247	45,034	70,523	29,642	265,600	24,253	150,924	9,965	6,806	15,977	898,927
2021-22	35,849	62,796	44,739	20,163	31,861	32,645	30,787	22,247	45,034	70,523	29,642	278,200	24,253	150,924	9,965	6,806	15,977	912,411
2022-23	36,755	62,796	44,739	20,163	31,861	32,645	-	22,247	45,034	70,523	29,642	284,400	24,253	150,924	9,965	6,806	15,977	888,730
2023-24	37,674	62,796	44,739	20,163	31,808	32,645	-	-	45,034	70,523	29,642	295,200	24,253	150,924	9,965	6,806	15,977	878,149
2024-25	38,637	62,796	-	-	-	32,645	-	-	45,034	70,523	29,642	300,400	24,253	150,924	9,965	-	15,977	780,796
2025-26	39,614	62,796	-	-	-	-	-	-	45,034	70,523	29,642	310,200	24,253	150,924	9,965	-	15,977	758,928
2026-27	40,616	62,796	-	-	-	-	-	-	45,034	70,523	29,642	319,400	24,253	150,924	9,965	-	15,977	769,130
2027-28	20,758	62,796	-	-	-	-	-	-	45,034	70,523	-	328,000	24,253	150,924	9,965	-	15,977	728,230
2028-29	-	62,796	-	-	-	-	-	-	45,034	70,523	-	336,000	-	150,924	9,965	-	15,977	691,219
2029-30	-	62,796	-	-	-	-	-	-	45,034	70,523	-	346,500	-	150,924	9,965	-	15,977	701,719
2030-31	-	62,796	-	-	-	-	-	-	45,034	70,523	-	356,000	-	150,924	9,965	-	15,977	711,219
2031-32	-	62,796	-	-	-	-	-	-	-	70,523	-	364,500	-	150,924	9,965	-	15,977	674,685
2032-33	-	62,796	-	-	-	-	-	-	-	-	-	377,000	-	150,924	871	-	15,977	607,569
2033-34	-	62,796	-	-	-	-	-	-	-	-	-	388,250	-	150,924	-	-	15,977	617,948
2034-35	-	5,750	-	-	-	-	-	-	-	-	-	398,250	-	150,924	-	-	15,977	570,901
2035-36						-	-	-	-	-	-	407,000	-	150,924	-	-	15,977	573,902
2036-37						-	-	-	-	-	-	419,500	-	150,924	-	-	15,977	586,402
2037-38						-	-	-	-	-	-	430,500	-	150,924	-	-	15,977	597,402
2038-39						-	-	-	-	-	-	-	-	150,924	-	-	15,977	166,902
2039-40	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	15,977	15,977
Total	596,829	1,256,437	447,394	201,625	318,615	490,974	215,509	155,732	675,503	1,057,843	296,394	6,706,610	242,529	3,018,489	130,415	34,030	319,544	16,164,472

Lowell School District #71
Annual Debt Service Schedule by Payment Source
Fiscal Year 2021-22

	General Fund	Vehicle Replacement Fund	Food Service Fund	Debt Service Fund From MVA & BCA	Debt Service Fund 2018 Bonds	Total
Loan Amt	5,495,225	856,803	153,630	572,000	4,000,000	11,077,658
2012-13	20,844	-	-	-	-	20,844
2013-14	41,688	-	-	-	-	41,688
2014-15	151,328	44,739	-	-	-	196,068
2015-16	190,433	56,082	32,645	18,425	-	297,585
2016-17	188,538	56,082	32,645	87,600	-	364,865
2017-18	259,061	85,724	32,645	87,600	-	465,030
2018-19	301,662	104,477	38,118	45,000	244,010	733,267
2019-20	494,498	104,504	12,279	45,000	257,700	913,980
2020-21	471,544	104,503	12,279	45,000	265,600	898,927
2021-22	472,428	104,503	12,279	45,000	278,200	912,411
2022-23	453,890	93,161	12,279	45,000	284,400	888,730
2023-24	432,508	93,161	12,279	45,000	295,200	878,149
2024-25	381,501	48,422	5,473	45,000	300,400	780,796
2025-26	349,833	48,422	5,473	45,000	310,200	758,928
2026-27	350,835	48,422	5,473	45,000	319,400	769,130
2027-28	330,977	18,780	5,473	45,000	328,000	728,230
2028-29	310,219	-	-	45,000	336,000	691,219
2029-30	310,219	-	-	45,000	346,500	701,719
2030-31	310,219	-	-	45,000	356,000	711,219
2031-32	310,185	-	-	-	364,500	674,685
2032-33	230,569	-	-	-	377,000	607,569
2033-34	229,698	-	-	-	388,250	617,948
2034-35	172,651	-	-	-	398,250	570,901
2035-36	166,902	-	-	-	407,000	573,902
2036-37	166,902	-	-	-	419,500	586,402
2037-38	166,902	-	-	-	430,500	597,402
2038-39	166,902	-	-	-	-	166,902
2039-40	15,977				-	15,977
Total	7,448,912	1,010,981	219,344	778,625	6,706,610	16,164,472

LOWELL SCHOOL DISTRICT #71
PROPOSED BUDGET APPROPRIATION SUMMARY
JULY 1, 2021 - JUNE 30, 2022

Appropriation Category	Fund Name					All Funds Total
	General Fund	Special Revenue Fund	Debt Service Fund	Capital Projects Fund	Enterprise Fund	
1000 - Instruction	8,035,030	915,018	0	0	0	
2000 - Support Services	3,478,482	888,841	0	0	0	
3000 - Community/Enterprise	0	402,768	0	0	31,000	
4000 - Facilities Acquisition	0	0	0	240,000	0	
5100 - Debt Service	0	491,560	1,949,000	0	0	
5200 - Interfund Transfers	2,399,000	0	0	0	0	
6000 - Contingency	1,629,488	474,703	0	0	0	
Appropriation Total	15,542,000	3,172,890	1,949,000	240,000	31,000	20,934,890
7000 - Unappropriated	0	0	0	0	0	0
Budget Total	15,542,000	3,172,890	1,949,000	240,000	31,000	20,934,890

Ad valorem property taxes imposed and categorized for tax year 2021-22 upon the assessed value of all taxable property within the district:

Permanent tax rate subject to the Education Limitation: **\$5.0409 per \$1,000 of assessed value.**

General Obligation Debt Service Not Subject to the Education Limitation: **\$291,000**