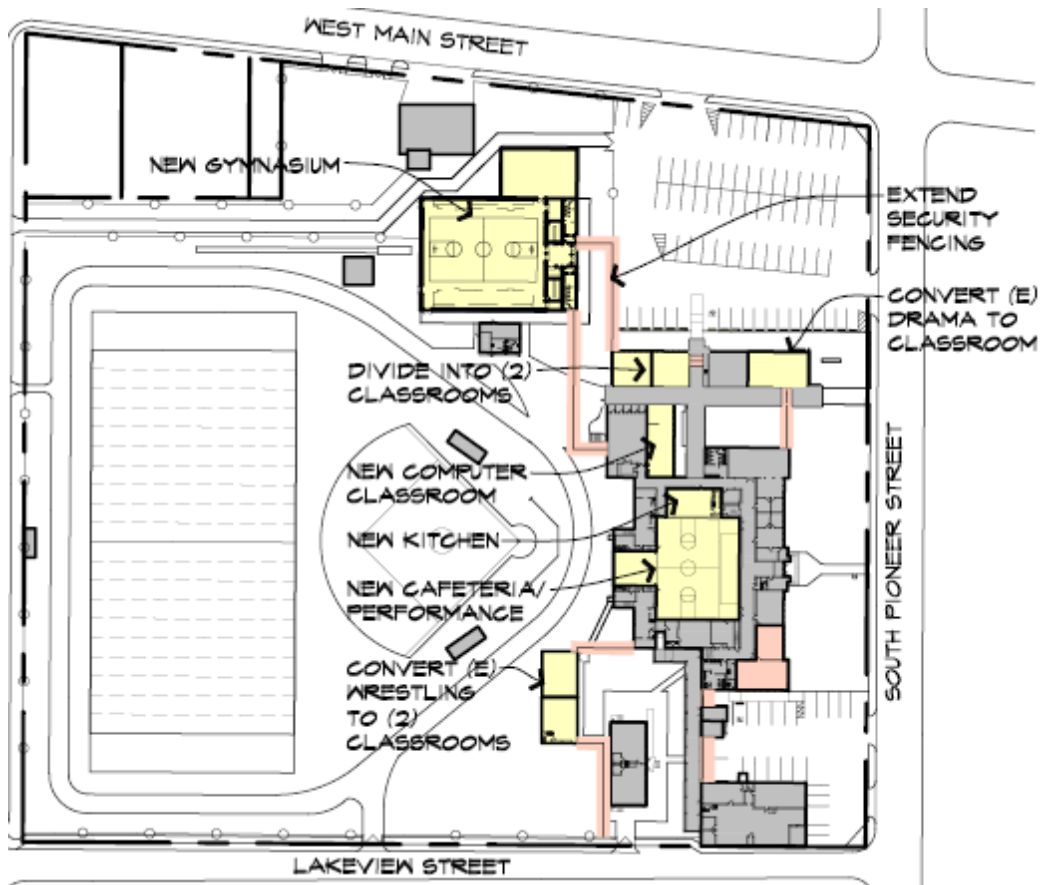


LOWELL SCHOOL DISTRICT #71



ADOPTED BUDGET DOCUMENT 2019-20

LOWELL SCHOOL DISTRICT #71

65 South Pioneer Street, Lowell OR 97452

ADOPTED BUDGET DOCUMENT 2019-20

Johnie Matthews
Superintendent/Budget Officer

LOWELL SCHOOL DISTRICT #71
Fiscal Year 2019-20

TABLE OF CONTENTS

| | |
|---|-----|
| Budget Message..... | |
| Budget Committee..... | 1 |
| Budget Calendar..... | 2 |
| General Fund | |
| General Fund Summary..... | 3 |
| General Fund Resources..... | 4 |
| General Fund Requirements – By Object Code..... | 5-7 |
| General Fund Requirements – By Service Area | |
| Elementary..... | 8 |
| Summer Recreation Program..... | 9 |
| Junior High..... | 10 |
| High School..... | 11 |
| Pre-School..... | 12 |
| Talented & Gifted..... | 13 |
| Special Education | 14 |
| Alternative Programs | 15 |
| Charter Schools & ESL..... | 16 |
| Guidance Services..... | 17 |
| Youth Transition Program..... | 18 |
| Health Services..... | 19 |
| Special Education Support | 20 |
| Library Services..... | 21 |
| Assessment/Training & Professional Development..... | 22 |
| Board of Education..... | 23 |
| Executive Administration..... | 24 |
| Office of the Principal..... | 25 |
| Fiscal Services..... | 26 |
| Fiscal Services for Charter Schools..... | 27 |
| Building Maintenance..... | 28 |
| Grounds Maintenance..... | 29 |
| Vehicle Operation..... | 30 |
| Vehicle Services..... | 31 |
| Purchasing Services & Printing Services..... | 32 |

LOWELL SCHOOL DISTRICT #71
Fiscal Year 2019-20

TABLE OF CONTENTS

| | |
|---|-------|
| Technology Services..... | 33 |
| Early Retirement | 34 |
| Transfers to Other Funds..... | 35 |
| Operating Contingency, Ending Fund Balance and General Fund Totals..... | 35 |
| Special Revenue Funds | |
| Grant Fund Descriptions..... | 36-37 |
| Grant Fund Resources and Requirements..... | 38-53 |
| After School Program Fund Resources and Requirements..... | 54 |
| Construction Excise Tax Fund Resources and Requirements..... | 55 |
| Bus Replacement Fund Resources and Requirements..... | 56 |
| Rental Houses Fund Resources and Requirements..... | 57 |
| Athletic/Activities Fund Resources and Requirements..... | 58-59 |
| Food Service Fund Resources and Requirements..... | 60-61 |
| Activity Fund Resources and Requirements..... | 62 |
| Debt Service Fund | |
| Governmental Activities Resources and Requirements..... | 63 |
| General Obligation Bonds Resources and Requirements..... | 64 |
| Capital Projects Fund | |
| Capital Projects-General Activities Resources and Requirements..... | 65 |
| Capital Projects-Bonds Resources and Requirements..... | 66 |
| Capital Projects-OSCIM Grant Resources and Requirements..... | 67 |
| Capital Projects-Capital Loan Resources and Requirements..... | 68 |
| Enterprise Fund | |
| Synergy Food Services Resources and Requirements..... | 69 |
| Other Information | |
| Annual Debt Service Schedules..... | 70-71 |
| Resolutions..... | 72 |
| Form ED-1..... | 73 |
| Form ED-50..... | 74 |
| Notice of Budget Committee Meeting..... | 75 |
| Notice of Budget Hearing..... | 76 |

Message from the Superintendent

2019 - 2020 School Year

Lowell School District Community,

“Don’t be afraid to give up the good and go for the great.” –John D. Rockefeller

We are in a transition period for the Lowell School District as building projects are on the horizon. It is at this time that we focus on taking the District to the next level. With the renovation projects taking place, the District will see a facelift throughout that will propel us into the future.

As the light begins to fade on my first year as Superintendent, I am eager to strike up a new flame for my second year. I will work to make this flame burn bigger and brighter each year. We have taken amazing strides this year and will look to build upon that solid foundation in order to create a newer, better, and brighter school district.

I would first like to thank our School Board members for having the vision for this district to become the best in the state. Their entrepreneurial approach and desire to see this district not only grow, but to thrive, ensures that we are headed in the right direction

I would also like to thank the Lowell Budget committee members for taking the time out of your busy lives to give your personal insight to this process. Oversight into our budget process helps us to maintain our high level of fiscal responsibility.

Finally, I want to thank the staff and the community for entrusting us with your kids and believing that Lowell is a destination district where our students thrive, not merely a stepping stone.

What follows is the most concise outline of the elements and changes this budget reflects. We have a very dedicated staff and a strong leadership team that works very hard to best manage and use the funds we receive, making our organization as efficient as possible. Furthermore, our foundational premise that we want to highlight throughout this upcoming budget year is transparency.

Conclusion

For the 2019-2020 school year, we are proposing an annual budget of \$10.8 million. The 2018-2019 budget had a beginning balance of \$1.107 million, which will increase this year to a \$1.36 million for the 2019-2020 school year. This is great spot to be in with all the projects and hiring we have done over the course of the last year. The 2019-2020 budget is projected to end with a balance of \$1.26 million. Overall, we are in a positive fiscal position, however, with all the upcoming projects, it is imperative that we ensure the district has enough in contingency funds to cover any overages that may occur during bond construction.

A new Legislative Session has been underway since mid-February which will include a state budget for K-12 schools. It is my hope that Oregon's economy will continue to improve and our lawmakers will reach bipartisan support for a sufficient investment in Oregon schools. If realized, improved and sustained funding will allow Lowell School District to fully meet the investment needs of each student. Our current budget proposal levels are based on the \$8.87 billion with the governor's original proposal coming in at \$8.97 billion. We have chosen to budget on the smaller number (\$8.87 billion) to ensure that we will be thriving even in the worst case scenario. The bottom line is that we are in a strong financial position, even if the smaller number gets voted upon through our state legislature.

Again, thank you to each and every one of you that have been trusting our process. We have made many changes in the past few years and there are many more to come over the next. You all are what makes this place a wonderful place work each and every day!

Respectfully,

Johnie Matthews
Superintendent Lowell School District

**Lowell School District #71
Budget Committee
Fiscal Year 2019-20**

| Position | Board Members | Term Expires | Appointed Members | Term Expires |
|-----------------|----------------------|---------------------|--------------------------|---------------------|
| 1 | Suzanne Kintzley | June 30, 2019 | Warren Weathers | June 30, 2019 |
| 2 | Joyce Donnell | June 30, 2021 | Jim Martini | June 30, 2021 |
| 3 | Mike Galvin | June 30, 2021 | Jared Cobb | June 30, 2019 |
| 4 | Jim Chapman | June 30, 2021 | Jerry Bjornstad | June 30, 2021 |
| 5 | Dennis McCallum | June 30, 2019 | Aaron Graham | June 30, 2021 |

**Lowell School District #71
Budget Calendar
Fiscal Year 2019-20**

| | |
|--------------------------|--|
| December 10, 2018 | School board formally adopts calendar |
| March 25, 2019 | Publish first Notice of Budget Committee Meeting(s) |
| April 01, 2019 | Publish second Notice of Budget Committee Meeting(s) |
| April 08, 2019 | First meeting of the Budget Committee - 6:00 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 06, 2019 | Second meeting of Budget Committee (if necessary) - 6:00 pm <ul style="list-style-type: none">- Approve Proposed Budget |
| May 13, 2019 | Community Forum - 6:00 pm in Lundy Professional Development Center |
| June 17, 2019 | Publish notice of Budget Hearing |
| June 24, 2019 | Public hearing and Board action on the 2019-20 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, 2019 | Deadline to certify the tax levy to the County Assessor |

GENERAL FUND SUMMARY

LOWELL SCHOOL DISTRICT #71
GENERAL FUND SUMMARY
JULY 1, 2019 - JUNE 30, 2020

| | 2016-17 ACTUAL | 2017-18 ACTUAL | 2018-19 BUDGET | 2019-20 | | |
|---------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| | | | | PROPOSED | APPROVED | ADOPTED |
| Resources | | | | | | |
| State School Fund | 4,797,166 | 7,849,812 | 8,444,000 | 7,816,000 | 7,816,000 | 7,816,000 |
| Property Tax | 1,008,258 | 1,115,434 | 1,150,600 | 1,192,600 | 1,192,600 | 1,192,600 |
| Miscellaneous/Local Revenues | 184,350 | 203,065 | 182,300 | 191,000 | 191,000 | 191,000 |
| County/Common School Funds | 60,948 | 76,127 | 75,000 | 119,000 | 119,000 | 119,000 |
| Other State/Federal Grants | 34,456 | 76,666 | 65,000 | 71,000 | 71,000 | 71,000 |
| Interest | 12,599 | 19,211 | 14,000 | 70,000 | 70,000 | 70,000 |
| Federal Forest Fees | 3,115 | 26,325 | 0 | 0 | 0 | 0 |
| Total Revenues | 6,100,892 | 9,366,640 | 9,930,900 | 9,459,600 | 9,459,600 | 9,459,600 |
| Beginning Fund Balance | 83,309 | 400,509 | 1,107,000 | 580,000 | 580,000 | 580,000 |
| Total Resources | 6,184,201 | 9,767,149 | 11,037,900 | 10,039,600 | 10,039,600 | 10,039,600 |
| Requirements | | | | | | |
| Salaries & Benefits | 2,822,401 | 3,364,675 | 3,745,395 | 4,290,780 | 4,290,780 | 4,290,780 |
| Purchased Services | 537,221 | 680,357 | 542,000 | 593,350 | 593,350 | 593,350 |
| Supplies and Materials | 319,526 | 521,315 | 305,375 | 337,353 | 337,353 | 337,353 |
| Capital Outlay | 60,365 | 0 | 15,000 | 10,000 | 10,000 | 10,000 |
| Other | 122,216 | 98,600 | 113,735 | 123,957 | 123,957 | 123,957 |
| Charter School Payments | 1,596,334 | 3,646,177 | 4,135,000 | 3,406,000 | 3,406,000 | 3,406,000 |
| Transfers | 325,629 | 534,271 | 495,000 | 697,381 | 697,381 | 697,381 |
| Total Expenditures | 5,783,692 | 8,845,395 | 9,351,505 | 9,458,821 | 9,458,821 | 9,458,821 |
| Contingency/Ending Fund Balance | 400,509 | 921,754 | 1,686,395 | 580,779 | 580,779 | 580,779 |
| Total Requirements | 6,184,201 | 9,767,149 | 11,037,900 | 10,039,600 | 10,039,600 | 10,039,600 |

GENERAL FUND RESOURCES

LOWELL SCHOOL DISTRICT #71
GENERAL FUND RESOURCES
JULY 1, 2019 - JUNE 30, 2020

| Code | DESCRIPTION | 2016-17 ACTUAL | 2017-18 ACTUAL | 2018-19 BUDGET | 2019-20 | | |
|-------------------------------------|--------------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| | | | | | PROPOSED | APPROVED | ADOPTED |
| 1111 | Current Year Property Tax | 987,712 | 1,096,757 | 1,125,000 | 1,167,000 | 1,167,000 | 1,167,000 |
| 1112 | Prior Year Property Tax | 16,184 | 15,355 | 21,000 | 21,000 | 21,000 | 21,000 |
| 1114 | In Lieu Property Tax | 436 | 84 | 400 | 400 | 400 | 400 |
| 1190 | Penalties & Interest on Taxes | 3,926 | 3,238 | 4,200 | 4,200 | 4,200 | 4,200 |
| 1412 | Transportation - MVA | 636 | 0 | 0 | 0 | 0 | 0 |
| 1510 | Interest Earnings | 12,599 | 19,211 | 14,000 | 70,000 | 70,000 | 70,000 |
| 1910 | Rent | 39,019 | 43,313 | 19,100 | 60,000 | 60,000 | 60,000 |
| 1921 | Donations-Summer Recreation | 7,855 | 374 | 0 | 2,000 | 2,000 | 2,000 |
| 1943 | Business Services to Charter Schools | 40,000 | 37,950 | 39,100 | 41,200 | 41,200 | 41,200 |
| 1944 | Other Services to Charter Schools | 6,853 | 8,614 | 22,000 | 8,400 | 8,400 | 8,400 |
| 1980 | Indirect from Grants | 11,899 | 11,132 | 9,400 | 9,400 | 9,400 | 9,400 |
| 1990 | Miscellaneous Revenue | 75,148 | 101,682 | 90,000 | 70,000 | 70,000 | 70,000 |
| 1992 | Jr. High Registration Fees | 945 | 0 | 800 | 0 | 0 | 0 |
| 1993 | High School Registration Fees | 1,995 | 0 | 1,900 | 0 | 0 | 0 |
| 2101 | County School Fund | 6,521 | 9,172 | 5,000 | 9,000 | 9,000 | 9,000 |
| 3101 | State School Fund Grant | 4,797,166 | 7,849,812 | 8,444,000 | 7,816,000 | 7,816,000 | 7,816,000 |
| 3103 | Common School Fund | 54,427 | 66,955 | 70,000 | 110,000 | 110,000 | 110,000 |
| 3199 | Other Unrestricted State Grants | 23,596 | 23,410 | 15,000 | 21,000 | 21,000 | 21,000 |
| 3299 | Other Restricted State Grants | 10,860 | 53,256 | 50,000 | 50,000 | 50,000 | 50,000 |
| 4801 | Federal Forest Fees | 3,115 | 26,325 | 0 | 0 | 0 | 0 |
| 5400 | Beginning Fund Balance | 83,309 | 400,509 | 1,107,000 | 580,000 | 580,000 | 580,000 |
| TOTAL GENERAL FUND RESOURCES | | 6,184,201 | 9,767,149 | 11,037,900 | 10,039,600 | 10,039,600 | 10,039,600 |

GENERAL FUND REQUIREMENTS

By Object Code

LOWELL SCHOOL DISTRICT #71
GENERAL FUND REQUIREMENTS - BY OBJECT CODE
JULY 1, 2019 - JUNE 30, 2020

| Code | DESCRIPTION | 2016-17 ACTUAL | 2017-18 ACTUAL | 2018-19 | | 2019-20 | | | |
|----------------------------|--|-------------------|-------------------|--------------|------------------|--------------|------------------|------------------|------------------|
| | | | | FTE | BUDGET | FTE | PROPOSED | APPROVED | ADOPTED |
| 111 | Licensed Salaries | 784,832 | 906,394 | 20.33 | 1,060,350 | 19.86 | 1,043,670 | 1,043,670 | 1,043,670 |
| 112 | Classified Salaries | 385,730 | 558,584 | 22.07 | 628,679 | 25.31 | 771,087 | 771,087 | 771,087 |
| 113 | Administrators | 366,878 | 516,895 | 5.56 | 515,290 | 6.16 | 578,655 | 578,655 | 578,655 |
| 114 | Managerial-Confidential | 130,008 | 66,273 | 1.00 | 54,982 | 2.00 | 150,641 | 150,641 | 150,641 |
| 116 | Supplemental Retirement Stipends | 10,140 | 1,980 | | 0 | | 0 | 0 | 0 |
| 121 | Substitute - Licensed | 53,269 | 58,658 | | 36,495 | | 41,500 | 41,500 | 41,500 |
| 122 | Substitute - Classified | 87,126 | 69,578 | | 61,672 | | 51,964 | 51,964 | 51,964 |
| 130 | Extra Duty | 1,000 | 1,000 | | 1,000 | | 1,000 | 1,000 | 1,000 |
| Subtotal - Salaries | | 1,818,983 | 2,179,362 | 48.95 | 2,358,468 | 53.33 | 2,638,517 | 2,638,517 | 2,638,517 |
| 211 | PERS | 291,044 | 439,514 | | 522,863 | | 695,908 | 695,908 | 695,908 |
| 212 | PERS Pick-Up | 91,284 | 112,256 | | 136,279 | | 150,354 | 150,354 | 150,354 |
| 220 | FICA | 136,813 | 160,049 | | 179,586 | | 201,404 | 201,404 | 201,404 |
| 231 | Workers' Compensation Insurance | 15,743 | 17,752 | | 18,637 | | 21,005 | 21,005 | 21,005 |
| 232 | Unemployment Compensation | 1,905 | 3,029 | | 0 | | 5,000 | 5,000 | 5,000 |
| 241 | Medical/Dental/Vision | 374,186 | 392,684 | | 480,514 | | 554,783 | 554,783 | 554,783 |
| 242 | Life Insurance | 2,461 | 3,069 | | 2,728 | | 821 | 821 | 821 |
| 243 | TSA | 5,160 | 3,189 | | 2,966 | | 0 | 0 | 0 |
| 270 | Retiree Insurance | 84,822 | 53,771 | | 43,354 | | 22,988 | 22,988 | 22,988 |
| Subtotal - Benefits | | 1,003,418 | 1,185,313 | | 1,386,927 | | 1,652,263 | 1,652,263 | 1,652,263 |
| 310 | Professional & Technical Services | 0 | 616 | | 5,000 | | 5,000 | 5,000 | 5,000 |
| 311 | Instruction Services | 9,963 | 400 | | 1,400 | | 29,600 | 29,600 | 29,600 |
| 312 | Professional Development - Instructional | 3,685 | 8,211 | | 3,000 | | 3,000 | 3,000 | 3,000 |
| 313 | Student Services | 1,300 | 3,695 | | 3,250 | | 3,250 | 3,250 | 3,250 |
| 319 | Other Professional Services | 7,616 | 7,100 | | 11,500 | | 20,800 | 20,800 | 20,800 |
| 322 | Repairs & Maintenance | 188,678 | 167,067 | | 73,300 | | 80,100 | 80,100 | 80,100 |
| 324 | Rentals | 0 | 0 | | 1,000 | | 3,200 | 3,200 | 3,200 |
| 325 | Electricity | 33,244 | 35,290 | | 37,800 | | 92,800 | 92,800 | 92,800 |
| 326 | Heating Fuel | 39,469 | 37,000 | | 55,000 | | 0 | 0 | 0 |
| 327 | Water & Sewer | 26,538 | 35,385 | | 27,650 | | 42,650 | 42,650 | 42,650 |

LOWELL SCHOOL DISTRICT #71
GENERAL FUND REQUIREMENTS - BY OBJECT CODE
JULY 1, 2019 - JUNE 30, 2020

| Code | DESCRIPTION | 2016-17 ACTUAL | 2017-18 ACTUAL | 2018-19 | | 2019-20 | | | |
|--------------------------------------|---|-------------------|-------------------|---------|------------------|---------|------------------|------------------|------------------|
| | | | | FTE | BUDGET | FTE | PROPOSED | APPROVED | ADOPTED |
| 328 | Garbage | 8,094 | 5,816 | | 6,500 | | 7,500 | 7,500 | 7,500 |
| 329 | Security | 1,610 | 1,079 | | 1,000 | | 2,400 | 2,400 | 2,400 |
| 331 | Student Transportation | 190 | 705 | | 0 | | 0 | 0 | 0 |
| 340 | Travel | 30,053 | 48,485 | | 29,800 | | 39,600 | 39,600 | 39,600 |
| 349 | Travel-Accreditation | 402 | 0 | | 0 | | 0 | 0 | 0 |
| 351 | Telephone | 5,339 | 3,093 | | 4,300 | | 4,300 | 4,300 | 4,300 |
| 353 | Postage | 5,492 | 6,920 | | 4,900 | | 4,900 | 4,900 | 4,900 |
| 354 | Advertising | 1,396 | 350 | | 2,000 | | 22,000 | 22,000 | 22,000 |
| 355 | Printing & Binding | 12,636 | 16,968 | | 16,500 | | 17,500 | 17,500 | 17,500 |
| 360 | Charter School Payments - MVA | 758,982 | 872,108 | | 867,000 | | 935,000 | 935,000 | 935,000 |
| 360 | Charter School Payments - BCA | 837,352 | 2,774,069 | | 3,268,000 | | 2,471,000 | 2,471,000 | 2,471,000 |
| 371 | Tuition | 110,995 | 171,325 | | 149,000 | | 129,000 | 129,000 | 129,000 |
| 374 | Other Tuition | 0 | 7,850 | | 0 | | 0 | 0 | 0 |
| 381 | Audit Services | 19,005 | 20,050 | | 21,500 | | 22,100 | 22,100 | 22,100 |
| 382 | Legal Services | 1,917 | 4,096 | | 6,000 | | 6,000 | 6,000 | 6,000 |
| 383 | Architect | 0 | 8,324 | | 10,000 | | 10,000 | 10,000 | 10,000 |
| 388 | Election Services | 473 | 1,531 | | 500 | | 0 | 0 | 0 |
| 389 | Non-Instructional Professional Services | 28,326 | 89,001 | | 68,600 | | 45,150 | 45,150 | 45,150 |
| 390 | Other Professional Services | 800 | 0 | | 2,500 | | 2,500 | 2,500 | 2,500 |
| Subtotal - Purchased Services | | 2,133,555 | 4,326,534 | | 4,677,000 | | 3,999,350 | 3,999,350 | 3,999,350 |
| 410 | Supplies & Materials | 111,120 | 175,545 | | 91,250 | | 112,050 | 112,050 | 112,050 |
| 411 | Gas and Oil | 33,070 | 52,628 | | 51,000 | | 51,000 | 51,000 | 51,000 |
| 412 | Tires and Batteries | 424 | 241 | | 3,000 | | 3,000 | 3,000 | 3,000 |
| 420 | Textbooks | 36,164 | 45,718 | | 37,850 | | 37,850 | 37,850 | 37,850 |
| 430 | Library Books | 977 | 1,423 | | 1,000 | | 1,000 | 1,000 | 1,000 |
| 440 | Periodicals | 0 | 0 | | 200 | | 200 | 200 | 200 |
| 460 | Non-Consumable Items | 46,459 | 85,178 | | 40,900 | | 43,400 | 43,400 | 43,400 |
| 470 | Computer Software | 26,611 | 20,532 | | 25,175 | | 41,853 | 41,853 | 41,853 |
| 480 | Computer Hardware | 64,701 | 140,050 | | 55,000 | | 47,000 | 47,000 | 47,000 |
| Subtotal - Supplies | | 319,526 | 521,315 | | 305,375 | | 337,353 | 337,353 | 337,353 |

LOWELL SCHOOL DISTRICT #71
GENERAL FUND REQUIREMENTS - BY OBJECT CODE
JULY 1, 2019 - JUNE 30, 2020

| Code | DESCRIPTION | 2016-17 ACTUAL | 2017-18 ACTUAL | 2018-19 | | 2019-20 | | | |
|--|----------------------------------|-------------------|-------------------|--------------|-------------------|--------------|-------------------|-------------------|-------------------|
| | | | | FTE | BUDGET | FTE | PROPOSED | APPROVED | ADOPTED |
| 540 | Equipment Purchase | 51,100 | 0 | | 5,000 | | 10,000 | 10,000 | 10,000 |
| 590 | Other Capital Outlay | 9,265 | 0 | | 10,000 | | 0 | 0 | 0 |
| Subtotal - Capital | | 60,365 | 0 | | 15,000 | | 10,000 | 10,000 | 10,000 |
| 640 | Dues and Fees | 54,599 | 34,931 | | 45,600 | | 47,550 | 47,550 | 47,550 |
| 651 | Liability Insurance | 23,969 | 29,229 | | 31,284 | | 38,755 | 38,755 | 38,755 |
| 653 | Property Insurance | 36,659 | 34,440 | | 36,851 | | 37,652 | 37,652 | 37,652 |
| 655 | Settlements | 6,989 | 0 | | 0 | | 0 | 0 | 0 |
| Subtotal - Other | | 122,216 | 98,600 | | 113,735 | | 123,957 | 123,957 | 123,957 |
| 710 | Transfer to Food Service Fund | 1,989 | 2,238 | | 2,000 | | 31,481 | 31,481 | 31,481 |
| 713 | Transfer to Athletics Fund | 112,130 | 205,000 | | 122,000 | | 134,000 | 134,000 | 134,000 |
| 714 | Transfer to Bus Replacement Fund | 15,000 | 60,000 | | 60,000 | | 60,000 | 60,000 | 60,000 |
| 716 | Transfer to Debt Service Fund | 196,510 | 267,033 | | 311,000 | | 471,900 | 471,900 | 471,900 |
| Subtotal - Transfers | | 325,629 | 534,271 | | 495,000 | | 697,381 | 697,381 | 697,381 |
| 810 | Contingency | 0 | 0 | | 1,686,395 | | 580,779 | 580,779 | 580,779 |
| 820 | Ending Fund Balance | 400,509 | 921,754 | | 0 | | 0 | 0 | 0 |
| Subtotal - Reserve | | 400,509 | 921,754 | | 1,686,395 | | 580,779 | 580,779 | 580,779 |
| | | | | | | | | | |
| TOTAL GENERAL FUND REQUIREMENTS | | 6,184,201 | 9,767,149 | 48.95 | 11,037,900 | 53.33 | 10,039,600 | 10,039,600 | 10,039,600 |

GENERAL FUND REQUIREMENTS

By Service Area

LOWELL SCHOOL DISTRICT #71
GENERAL FUND REQUIREMENTS
JULY 1, 2019 - JUNE 30, 2020

| Code | DESCRIPTION | 2016-17 ACTUAL | 2017-18 ACTUAL | 2018-19 | | 2019-20 | | | |
|--------------------------------|--|-------------------|-------------------|-------------|----------------|-------------|----------------|----------------|----------------|
| | | | | FTE | BUDGET | FTE | PROPOSED | APPROVED | ADOPTED |
| 1111 ELEMENTARY | | | | | | | | | |
| 111 | Licensed Salaries | 351,066 | 393,856 | 8.33 | 410,335 | 7.71 | 388,338 | 388,338 | 388,338 |
| 112 | Classified Salaries | 16,371 | 14,746 | 0.51 | 10,487 | 0.77 | 16,566 | 16,566 | 16,566 |
| 121 | Substitute Licensed | 12,193 | 15,075 | | 15,000 | | 14,309 | 14,309 | 14,309 |
| 122 | Substitute Classified | 4,783 | 1,413 | | 2,198 | | 2,200 | 2,200 | 2,200 |
| | Subtotal - Salaries | 384,413 | 425,090 | 8.84 | 438,020 | 8.48 | 421,413 | 421,413 | 421,413 |
| 211 | PERS | 72,900 | 90,745 | | 98,456 | | 114,175 | 114,175 | 114,175 |
| 212 | PERS Pick-Up | 22,433 | 22,722 | | 25,249 | | 24,294 | 24,294 | 24,294 |
| 220 | FICA | 29,503 | 30,562 | | 33,508 | | 32,239 | 32,239 | 32,239 |
| 231 | Workers' Compensation Insurance | 1,698 | 2,392 | | 1,616 | | 1,499 | 1,499 | 1,499 |
| 241 | Medical/Dental/Vision | 101,357 | 112,837 | | 113,281 | | 111,114 | 111,114 | 111,114 |
| 242 | Life Insurance | 33 | 35 | | 13 | | 33 | 33 | 33 |
| | Subtotal - Benefits | 227,924 | 259,293 | | 272,123 | | 283,354 | 283,354 | 283,354 |
| 312 | Professional Development - Instructional | 0 | 2,365 | | 0 | | 0 | 0 | 0 |
| | Subtotal - Purchased Services | 0 | 2,365 | | 0 | | 0 | 0 | 0 |
| 410 | Consumable Supplies | 2,270 | 4,216 | | 0 | | 1,050 | 1,050 | 1,050 |
| 420 | Textbooks | 26,842 | 25,472 | | 25,000 | | 25,000 | 25,000 | 25,000 |
| 460 | Non-Consumable Items | 0 | 1,023 | | 0 | | 1,000 | 1,000 | 1,000 |
| 480 | Computer Hardware | 2,000 | 0 | | 2,000 | | 2,000 | 2,000 | 2,000 |
| | Subtotal - Supplies | 31,112 | 30,711 | | 27,000 | | 29,050 | 29,050 | 29,050 |
| | | | | | | | | | |
| 1111 TOTAL - ELEMENTARY | | 643,449 | 717,459 | 8.84 | 737,143 | 8.48 | 733,817 | 733,817 | 733,817 |

LOWELL SCHOOL DISTRICT #71
GENERAL FUND REQUIREMENTS
JULY 1, 2019 - JUNE 30, 2020

| Code | DESCRIPTION | 2016-17 ACTUAL | 2017-18 ACTUAL | 2018-19 | | 2019-20 | | | |
|-------------|--|-------------------|-------------------|-------------|--------------|-------------|---------------|---------------|---------------|
| | | | | FTE | BUDGET | FTE | PROPOSED | APPROVED | ADOPTED |
| 1113 | SUMMER RECREATION PROGRAM | | | | | | | | |
| 111 | Licensed Salaries | 0 | 4,088 | | 4,087 | | 2,268 | 2,268 | 2,268 |
| 112 | Classified Salaries | 0 | 1,888 | | 2,013 | | 4,032 | 4,032 | 4,032 |
| | Subtotal - Salaries | 0 | 5,976 | 0.00 | 6,100 | 0.00 | 6,300 | 6,300 | 6,300 |
| 211 | PERS | 0 | 1,202 | | 1,334 | | 1,675 | 1,675 | 1,675 |
| 212 | PERS Pick-Up | 0 | 329 | | 366 | | 378 | 378 | 378 |
| 220 | FICA | 0 | 455 | | 467 | | 482 | 482 | 482 |
| 231 | Workers' Compensation Insurance | 0 | 23 | | 19 | | 20 | 20 | 20 |
| 241 | Medical/Dental/Vision | 0 | 156 | | 0 | | 0 | 0 | 0 |
| | Subtotal - Benefits | 0 | 2,165 | | 2,186 | | 2,555 | 2,555 | 2,555 |
| 389 | Non-Instructional Professional Services | 0 | 150 | | 150 | | 150 | 150 | 150 |
| | Subtotal - Purchased Services | 0 | 150 | | 150 | | 150 | 150 | 150 |
| 410 | Consumable Supplies | 0 | 1,512 | | 1,100 | | 1,100 | 1,100 | 1,100 |
| | Subtotal - Supplies | 0 | 1,512 | | 1,100 | | 1,100 | 1,100 | 1,100 |
| 640 | Dues and Fees | 0 | 211 | | 50 | | 50 | 50 | 50 |
| | Subtotal - Other | 0 | 211 | | 50 | | 50 | 50 | 50 |
| 1113 | TOTAL - SUMMER RECREATION PROGRAM | 0 | 10,014 | 0.00 | 9,586 | 0.00 | 10,155 | 10,155 | 10,155 |

LOWELL SCHOOL DISTRICT #71
GENERAL FUND REQUIREMENTS
JULY 1, 2019 - JUNE 30, 2020

| Code | DESCRIPTION | 2016-17 ACTUAL | 2017-18 ACTUAL | 2018-19 | | 2019-20 | | | |
|---------------------------------|---------------------------------|-------------------|-------------------|-------------|----------------|-------------|----------------|----------------|----------------|
| | | | | FTE | BUDGET | FTE | PROPOSED | APPROVED | ADOPTED |
| 1121 JUNIOR HIGH | | | | | | | | | |
| 111 | Licensed Salaries | 113,878 | 124,762 | 2.36 | 130,806 | 2.68 | 147,870 | 147,870 | 147,870 |
| 121 | Substitute Licensed | 2,536 | 0 | | 0 | | 0 | 0 | 0 |
| | Subtotal - Salaries | 116,414 | 124,762 | 2.36 | 130,806 | 2.68 | 147,870 | 147,870 | 147,870 |
| 211 | PERS | 20,290 | 29,190 | | 30,815 | | 41,568 | 41,568 | 41,568 |
| 212 | PERS Pick-Up | 6,318 | 7,418 | | 7,848 | | 8,872 | 8,872 | 8,872 |
| 220 | FICA | 8,676 | 9,101 | | 10,007 | | 11,312 | 11,312 | 11,312 |
| 231 | Workers' Compensation Insurance | 434 | 441 | | 485 | | 530 | 530 | 530 |
| 241 | Medical/Dental/Vision | 27,099 | 27,938 | | 31,444 | | 39,178 | 39,178 | 39,178 |
| | Subtotal - Benefits | 62,817 | 74,088 | | 80,599 | | 101,460 | 101,460 | 101,460 |
| 410 | Consumable Supplies | 0 | 182 | | 1,550 | | 1,550 | 1,550 | 1,550 |
| 420 | Textbooks | 985 | 788 | | 2,250 | | 2,250 | 2,250 | 2,250 |
| | Subtotal - Supplies | 985 | 970 | | 3,800 | | 3,800 | 3,800 | 3,800 |
| | | | | | | | | | |
| 1121 TOTAL - JUNIOR HIGH | | 180,216 | 199,820 | 2.36 | 215,205 | 2.68 | 253,130 | 253,130 | 253,130 |

LOWELL SCHOOL DISTRICT #71
GENERAL FUND REQUIREMENTS
JULY 1, 2019 - JUNE 30, 2020

| Code | DESCRIPTION | 2016-17 ACTUAL | 2017-18 ACTUAL | 2018-19 | | 2019-20 | | | |
|-------------|--------------------------------------|-------------------|-------------------|-------------|----------------|-------------|----------------|----------------|----------------|
| | | | | FTE | BUDGET | FTE | PROPOSED | APPROVED | ADOPTED |
| 1131 | HIGH SCHOOL | | | | | | | | |
| 111 | Licensed Salaries | 247,495 | 296,709 | 5.88 | 324,663 | 5.56 | 325,483 | 325,483 | 325,483 |
| 112 | Classified Salaries | 1,094 | 0 | 0.12 | 2,633 | 0.57 | 12,888 | 12,888 | 12,888 |
| 121 | Substitute Licensed | 31,940 | 29,503 | | 15,000 | | 23,850 | 23,850 | 23,850 |
| 122 | Substitute Classified | 4,591 | 107 | | 0 | | 2,497 | 2,497 | 2,497 |
| | Subtotal - Salaries | 285,120 | 326,319 | 6.00 | 342,296 | 6.14 | 364,718 | 364,718 | 364,718 |
| 211 | PERS | 49,374 | 70,946 | | 75,094 | | 92,934 | 92,934 | 92,934 |
| 212 | PERS Pick-Up | 14,592 | 17,324 | | 19,053 | | 19,688 | 19,688 | 19,688 |
| 220 | FICA | 21,296 | 23,967 | | 26,186 | | 27,901 | 27,901 | 27,901 |
| 231 | Workers' Compensation | 1,178 | 1,166 | | 1,285 | | 1,335 | 1,335 | 1,335 |
| 241 | Medical/Dental/Vision | 61,401 | 62,022 | | 76,188 | | 82,040 | 82,040 | 82,040 |
| | Subtotal - Benefits | 147,841 | 175,425 | | 197,806 | | 223,898 | 223,898 | 223,898 |
| 319 | Other Instructional Services | 7,000 | 7,100 | | 8,500 | | 9,800 | 9,800 | 9,800 |
| 322 | Maintenance & Repair | 3,258 | 3,948 | | 4,500 | | 4,500 | 4,500 | 4,500 |
| 340 | Travel | 0 | 125 | | 0 | | 0 | 0 | 0 |
| | Subtotal - Purchased Services | 10,258 | 11,173 | | 13,000 | | 14,300 | 14,300 | 14,300 |
| 410 | Consumable Supplies | 7,120 | 9,276 | | 5,300 | | 5,300 | 5,300 | 5,300 |
| 420 | Textbooks | 8,096 | 18,604 | | 10,300 | | 10,300 | 10,300 | 10,300 |
| 460 | Non-Consumable Items | 3,936 | 3,998 | | 9,500 | | 10,000 | 10,000 | 10,000 |
| 470 | Computer Software | 2,707 | 0 | | 500 | | 800 | 800 | 800 |
| 480 | Computer Hardware | 26,013 | 49,821 | | 20,000 | | 15,000 | 15,000 | 15,000 |
| | Subtotal - Supplies | 47,872 | 81,699 | | 45,600 | | 41,400 | 41,400 | 41,400 |
| | | | | | | | | | |
| 1131 | TOTAL - HIGH SCHOOL | 491,091 | 594,616 | 6.00 | 598,702 | 6.14 | 644,316 | 644,316 | 644,316 |

**LOWELL SCHOOL DISTRICT #71
GENERAL FUND REQUIREMENTS
JULY 1, 2019 - JUNE 30, 2020**

| Code | DESCRIPTION | 2016-17 ACTUAL | 2017-18 ACTUAL | 2018-19 | | 2019-20 | | | |
|-------------|--------------------------------------|-------------------|-------------------|-------------|--------------|-------------|--------------|--------------|--------------|
| | | | | FTE | BUDGET | FTE | PROPOSED | APPROVED | ADOPTED |
| 1140 | PRE-SCHOOL | | | | | | | | |
| 374 | Other Tuition | 0 | 7,850 | | 0 | | 0 | 0 | 0 |
| | Subtotal - Purchased Services | 0 | 7,850 | | 0 | | 0 | 0 | 0 |
| 651 | Liability Insurance | 1,244 | 1,394 | | 1,500 | | 1,650 | 1,650 | 1,650 |
| | Subtotal - Other | 1,244 | 1,394 | | 1,500 | | 1,650 | 1,650 | 1,650 |
| | | | | | | | | | |
| 1140 | TOTAL - PRE-SCHOOL | 1,244 | 9,244 | 0.00 | 1,500 | 0.00 | 1,650 | 1,650 | 1,650 |

LOWELL SCHOOL DISTRICT #71
GENERAL FUND REQUIREMENTS
JULY 1, 2019 - JUNE 30, 2020

| Code | DESCRIPTION | 2016-17 ACTUAL | 2017-18 ACTUAL | 2018-19 | | 2019-20 | | | |
|-------------|------------------------------------|-------------------|-------------------|-------------|--------------|-------------|--------------|--------------|--------------|
| | | | | FTE | BUDGET | FTE | PROPOSED | APPROVED | ADOPTED |
| 1210 | TALENTED AND GIFTED | | | | | | | | |
| 121 | Substitute - Licensed | 1,053 | 0 | | 497 | | 473 | 473 | 473 |
| 130 | Extra Duty | 1,000 | 1,000 | | 1,000 | | 1,000 | 1,000 | 1,000 |
| | Subtotal - Salaries | 2,053 | 1,000 | 0.00 | 1,497 | 0.00 | 1,473 | 1,473 | 1,473 |
| 211 | PERS | 302 | 272 | | 271 | | 320 | 320 | 320 |
| 212 | PERS Pick-Up | 60 | 60 | | 60 | | 60 | 60 | 60 |
| 220 | FICA | 152 | 70 | | 115 | | 113 | 113 | 113 |
| 231 | Workers' Compensation | 8 | 4 | | 5 | | 23 | 23 | 23 |
| | Subtotal - Benefits | 522 | 406 | | 451 | | 516 | 516 | 516 |
| 410 | Consumable Supplies | 707 | 1,018 | | 1,000 | | 1,500 | 1,500 | 1,500 |
| 460 | Non-Consumable Items | 0 | 460 | | 0 | | 0 | 0 | 0 |
| 470 | Computer Software | 1,500 | 0 | | 1,500 | | 1,500 | 1,500 | 1,500 |
| | Subtotal - Supplies | 2,207 | 1,478 | | 2,500 | | 3,000 | 3,000 | 3,000 |
| 640 | Dues and Fees | 750 | 275 | | 700 | | 700 | 700 | 700 |
| | Subtotal - Other | 750 | 275 | | 700 | | 700 | 700 | 700 |
| | | | | | | | | | |
| 1210 | TOTAL - TALENTED AND GIFTED | 5,532 | 3,159 | 0.00 | 5,148 | 0.00 | 5,689 | 5,689 | 5,689 |

LOWELL SCHOOL DISTRICT #71
GENERAL FUND REQUIREMENTS
JULY 1, 2019 - JUNE 30, 2020

| Code | DESCRIPTION | 2016-17 ACTUAL | 2017-18 ACTUAL | 2018-19 | | 2019-20 | | | |
|-------------|---|-------------------|-------------------|-------------|----------------|-------------|----------------|----------------|----------------|
| | | | | FTE | BUDGET | FTE | PROPOSED | APPROVED | ADOPTED |
| 1250 | SPECIAL EDUCATION | | | | | | | | |
| 111 | Licensed Salaries | 65,180 | 78,956 | 2.88 | 142,345 | 2.26 | 108,731 | 108,731 | 108,731 |
| 112 | Classified Salaries | 26,872 | 36,814 | 1.22 | 32,708 | 1.83 | 44,082 | 44,082 | 44,082 |
| 113 | Administrators | 34,823 | 63,004 | 0.41 | 44,911 | 0.95 | 70,800 | 70,800 | 70,800 |
| 121 | Substitute Licensed | 3,245 | 13,946 | | 5,998 | | 2,868 | 2,868 | 2,868 |
| 122 | Substitute Classified | 1,938 | 1,432 | | 2,001 | | 495 | 495 | 495 |
| | Subtotal - Salaries | 132,058 | 194,152 | 4.51 | 227,963 | 5.04 | 226,976 | 226,976 | 226,976 |
| 211 | PERS | 22,130 | 39,599 | | 50,556 | | 62,021 | 62,021 | 62,021 |
| 212 | PERS Pick-Up | 6,711 | 10,156 | | 13,198 | | 13,417 | 13,417 | 13,417 |
| 220 | FICA | 9,310 | 14,009 | | 17,439 | | 17,364 | 17,364 | 17,364 |
| 231 | Workers' Compensation | 603 | 713 | | 851 | | 794 | 794 | 794 |
| 241 | Medical/Dental/Vision | 32,573 | 35,215 | | 63,550 | | 64,411 | 64,411 | 64,411 |
| 242 | Life Insurance | 29 | 47 | | 73 | | 56 | 56 | 56 |
| | Subtotal - Benefits | 71,356 | 99,739 | | 145,667 | | 158,063 | 158,063 | 158,063 |
| 311 | Instruction Services | 9,583 | 400 | | 500 | | 28,700 | 28,700 | 28,700 |
| 313 | Student Services | 400 | 1,606 | | 1,000 | | 1,000 | 1,000 | 1,000 |
| 340 | Travel | 66 | 1,005 | | 0 | | 2,500 | 2,500 | 2,500 |
| 371 | Tuition | 0 | 0 | | 30,000 | | 0 | 0 | 0 |
| 382 | Legal Services | 1,292 | 0 | | 2,000 | | 2,000 | 2,000 | 2,000 |
| 389 | Non-Instructional Professional Services | 0 | 37,482 | | 0 | | 0 | 0 | 0 |
| | Subtotal - Purchased Services | 11,341 | 40,493 | | 33,500 | | 34,200 | 34,200 | 34,200 |
| 410 | Consumable Supplies | 149 | 180 | | 150 | | 150 | 150 | 150 |
| 420 | Textbooks | 0 | 0 | | 300 | | 300 | 300 | 300 |
| 480 | Computer Hardware | 0 | 0 | | 2,000 | | 2,000 | 2,000 | 2,000 |
| | Subtotal - Supplies | 149 | 180 | | 2,450 | | 2,450 | 2,450 | 2,450 |
| | | | | | | | | | |
| 1250 | TOTAL - SPECIAL EDUCATION | 214,904 | 334,564 | 4.51 | 409,580 | 5.04 | 421,689 | 421,689 | 421,689 |

LOWELL SCHOOL DISTRICT #71
GENERAL FUND REQUIREMENTS
JULY 1, 2019 - JUNE 30, 2020

| Code | DESCRIPTION | 2016-17 ACTUAL | 2017-18 ACTUAL | 2018-19 | | 2019-20 | | | |
|-------------|--|-------------------|-------------------|-------------|----------------|-------------|----------------|----------------|----------------|
| | | | | FTE | BUDGET | FTE | PROPOSED | APPROVED | ADOPTED |
| 1281 | ALTERNATIVE PROGRAMS | | | | | | | | |
| 311 | Instructional Services | 380 | 0 | | 900 | | 900 | 900 | 900 |
| 331 | Student Services | 190 | 705 | | 0 | | 0 | 0 | 0 |
| 371 | Tuition to Other District | 110,995 | 171,325 | | 119,000 | | 129,000 | 129,000 | 129,000 |
| | Subtotal - Purchased Services | 111,565 | 172,030 | | 119,900 | | 129,900 | 129,900 | 129,900 |
| | | | | | | | | | |
| 1281 | TOTAL - ALTERNATIVE PROGRAMS | 111,565 | 172,030 | 0.00 | 119,900 | 0.00 | 129,900 | 129,900 | 129,900 |
| 1283 | DISTRICT ALTERNATIVE PROGRAMS | | | | | | | | |
| 111 | Licensed Salaries | 7,204 | 7,670 | 0.15 | 8,112 | 0.15 | 8,369 | 8,369 | 8,369 |
| | Subtotal - Salaries | 7,204 | 7,670 | 0.15 | 8,112 | 0.15 | 8,369 | 8,369 | 8,369 |
| 211 | PERS | 1,609 | 2,088 | | 2,206 | | 2,681 | 2,681 | 2,681 |
| 212 | PERS Pick-Up | 432 | 460 | | 487 | | 502 | 502 | 502 |
| 220 | FICA | 549 | 585 | | 621 | | 640 | 640 | 640 |
| 231 | Workers' Compensation | 27 | 27 | | 29 | | 29 | 29 | 29 |
| 241 | Medical/Dental/Vision | 1,994 | 1,994 | | 1,994 | | 2,189 | 2,189 | 2,189 |
| | Subtotal - Benefits | 4,611 | 5,154 | | 5,337 | | 6,041 | 6,041 | 6,041 |
| | | | | | | | | | |
| 1283 | TOTAL - DISTRICT ALTERNATIVE PROGRAMS | 11,815 | 12,824 | 0.15 | 13,449 | 0.15 | 14,410 | 14,410 | 14,410 |

LOWELL SCHOOL DISTRICT #71
GENERAL FUND REQUIREMENTS
JULY 1, 2019 - JUNE 30, 2020

| Code | DESCRIPTION | 2016-17 ACTUAL | 2017-18 ACTUAL | 2018-19 | | 2019-20 | | | |
|----------------------------|--------------------------------------|-------------------|-------------------|--------------|------------------|--------------|------------------|------------------|------------------|
| | | | | FTE | BUDGET | FTE | PROPOSED | APPROVED | ADOPTED |
| 1288 | CHARTER SCHOOLS | | | | | | | | |
| 354 | Advertising | 0 | 0 | | 0 | | 20,000 | 20,000 | 20,000 |
| 360 | Charter School Payments - MVA | 758,982 | 872,108 | | 867,000 | | 935,000 | 935,000 | 935,000 |
| 360 | Charter School Payments - BCA | 837,352 | 2,774,069 | | 3,268,000 | | 2,471,000 | 2,471,000 | 2,471,000 |
| | Subtotal - Purchased Services | 1,596,334 | 3,646,177 | | 4,135,000 | | 3,426,000 | 3,426,000 | 3,426,000 |
| | | | | | | | | | |
| 1288 | TOTAL - CHARTER SCHOOLS | 1,596,334 | 3,646,177 | 0.00 | 4,135,000 | 0.00 | 3,426,000 | 3,426,000 | 3,426,000 |
| 1291 | ESL PROGRAMS | | | | | | | | |
| 112 | Classified Salaries | 0 | 2,616 | 0.16 | 3,423 | 0.07 | 2,345 | 2,345 | 2,345 |
| 113 | Administrators | 0 | 0 | | 0 | 0.12 | 14,001 | 14,001 | 14,001 |
| | Subtotal - Salaries | 0 | 2,616 | 0.16 | 3,423 | 0.19 | 16,346 | 16,346 | 16,346 |
| | | | | | | | | | |
| 211 | PERS | 0 | 440 | | 749 | | 4,345 | 4,345 | 4,345 |
| 212 | PERS Pick-Up | 0 | 121 | | 205 | | 981 | 981 | 981 |
| 220 | FICA | 0 | 194 | | 262 | | 1,250 | 1,250 | 1,250 |
| 231 | Workers' Compensation | 0 | 10 | | 14 | | 56 | 56 | 56 |
| 241 | Medical/Dental/Vision | 0 | 130 | | 798 | | 4,579 | 4,579 | 4,579 |
| 242 | Life Insurance | 0 | 6 | | 7 | | 2 | 2 | 2 |
| | Subtotal - Benefits | 0 | 901 | | 2,035 | | 11,213 | 11,213 | 11,213 |
| | | | | | | | | | |
| 420 | Textbooks | 242 | 854 | | 0 | | 0 | 0 | 0 |
| | Subtotal - Supplies | 242 | 854 | | 0 | | 0 | 0 | 0 |
| | | | | | | | | | |
| 1291 | TOTAL - ESL PROGRAMS | 242 | 4,371 | 0.16 | 5,458 | 0.19 | 27,559 | 27,559 | 27,559 |
| | | | | | | | | | |
| TOTAL - INSTRUCTION | | 3,256,392 | 5,704,278 | 22.03 | 6,250,671 | 22.67 | 5,668,315 | 5,668,315 | 5,668,315 |

LOWELL SCHOOL DISTRICT #71
GENERAL FUND REQUIREMENTS
JULY 1, 2019 - JUNE 30, 2020

| Code | DESCRIPTION | 2016-17 ACTUAL | 2017-18 ACTUAL | 2018-19 | | 2019-20 | | | |
|-------------|--------------------------------------|-------------------|-------------------|-------------|---------------|-------------|----------------|----------------|----------------|
| | | | | FTE | BUDGET | FTE | PROPOSED | APPROVED | ADOPTED |
| 2120 | GUIDANCE SERVICES | | | | | | | | |
| 111 | Licensed Salaries | 0 | 340 | 0.73 | 40,002 | 1.50 | 62,612 | 62,612 | 62,612 |
| | Subtotal - Salaries | 0 | 340 | 0.73 | 40,002 | 1.50 | 62,612 | 62,612 | 62,612 |
| 211 | PERS | 0 | 0 | | 8,748 | | 14,933 | 14,933 | 14,933 |
| 212 | PERS Pick-Up | 0 | 0 | | 2,400 | | 3,371 | 3,371 | 3,371 |
| 220 | FICA | 0 | 26 | | 3,060 | | 4,790 | 4,790 | 4,790 |
| 231 | Workers' Compensation | 0 | 1 | | 144 | | 238 | 238 | 238 |
| 241 | Medical/Dental/Vision | 0 | 0 | | 9,670 | | 14,591 | 14,591 | 14,591 |
| | Subtotal - Benefits | 0 | 27 | | 24,022 | | 37,923 | 37,923 | 37,923 |
| 319 | Other Professional Services | 536 | 0 | | 3,000 | | 11,000 | 11,000 | 11,000 |
| 340 | Travel | 4,090 | 0 | | 0 | | 500 | 500 | 500 |
| | Subtotal - Purchased Services | 4,626 | 0 | | 3,000 | | 11,500 | 11,500 | 11,500 |
| 410 | Consumable Supplies | 74 | 0 | | 150 | | 500 | 500 | 500 |
| | Subtotal - Supplies | 74 | 0 | | 150 | | 500 | 500 | 500 |
| 640 | Dues and Fees | 75 | 75 | | 800 | | 0 | 0 | 0 |
| | Subtotal - Other | 75 | 75 | | 800 | | 0 | 0 | 0 |
| | | | | | | | | | |
| 2120 | TOTAL - GUIDANCE SERVICES | 4,775 | 442 | 0.73 | 67,974 | 1.50 | 112,535 | 112,535 | 112,535 |

LOWELL SCHOOL DISTRICT #71
GENERAL FUND REQUIREMENTS
JULY 1, 2019 - JUNE 30, 2020

| Code | DESCRIPTION | 2016-17 ACTUAL | 2017-18 ACTUAL | 2018-19 | | 2019-20 | | | |
|-------------|--------------------------------------|-------------------|-------------------|-------------|---------------|-------------|---------------|---------------|---------------|
| | | | | FTE | BUDGET | FTE | PROPOSED | APPROVED | ADOPTED |
| 2129 | VOCATIONAL REHAB/YTP | | | | | | | | |
| 112 | Classified Salaries | 5,736 | 7,135 | 0.17 | 6,333 | 0.17 | 6,443 | 6,443 | 6,443 |
| 122 | Substitute - Classified | 0 | 3,145 | | 0 | | 0 | 0 | 0 |
| | Subtotal - Salaries | 5,736 | 10,280 | 0.17 | 6,333 | 0.17 | 6,443 | 6,443 | 6,443 |
| 211 | PERS | 1,156 | 1,561 | | 1,385 | | 1,712 | 1,712 | 1,712 |
| 212 | PERS Pick-Up | 786 | 428 | | 380 | | 387 | 387 | 387 |
| 220 | FICA | 793 | 615 | | 484 | | 493 | 493 | 493 |
| 231 | Workers' Compensation | 54 | 36 | | 22 | | 22 | 22 | 22 |
| 241 | Medical/Dental/Vision | 2,401 | 2,356 | | 2,216 | | 2,194 | 2,194 | 2,194 |
| 242 | Life Insurance | 7 | 6 | | 0 | | 0 | 0 | 0 |
| | Subtotal - Benefits | 5,197 | 5,002 | | 4,487 | | 4,808 | 4,808 | 4,808 |
| 340 | Travel | 75 | 826 | | 0 | | 0 | 0 | 0 |
| | Subtotal - Purchased Services | 75 | 826 | | 0 | | 0 | 0 | 0 |
| 410 | Consumable Supplies | 0 | 3,335 | | 0 | | 0 | 0 | 0 |
| | Subtotal - Supplies | 0 | 3,335 | | 0 | | 0 | 0 | 0 |
| | | | | | | | | | |
| 2129 | TOTAL - VOCATIONAL REHAB/YTP | 11,008 | 19,443 | 0.17 | 10,820 | 0.17 | 11,251 | 11,251 | 11,251 |

LOWELL SCHOOL DISTRICT #71
GENERAL FUND REQUIREMENTS
JULY 1, 2019 - JUNE 30, 2020

| Code | DESCRIPTION | 2016-17 ACTUAL | 2017-18 ACTUAL | 2018-19 | | 2019-20 | | | |
|-------------|--------------------------------------|-------------------|-------------------|-------------|--------------|-------------|--------------|--------------|--------------|
| | | | | FTE | BUDGET | FTE | PROPOSED | APPROVED | ADOPTED |
| 2130 | HEALTH SERVICES | | | | | | | | |
| 112 | Classified Salaries | 3,780 | 2,287 | 0.07 | 2,300 | 0.05 | 1,742 | 1,742 | 1,742 |
| | Subtotal - Salaries | 3,780 | 2,287 | 0.07 | 2,300 | 0.05 | 1,742 | 1,742 | 1,742 |
| 211 | PERS | 667 | 480 | | 503 | | 463 | 463 | 463 |
| 212 | PERS Pick-Up | 227 | 132 | | 138 | | 105 | 105 | 105 |
| 220 | FICA | 269 | 170 | | 176 | | 133 | 133 | 133 |
| 231 | Workers' Compensation | 16 | 9 | | 9 | | 7 | 7 | 7 |
| 241 | Medical/Dental/Vision | 1,801 | 778 | | 930 | | 690 | 690 | 690 |
| 242 | Life Insurance | 4 | 3 | | 3 | | 2 | 2 | 2 |
| | Subtotal - Benefits | 2,984 | 1,572 | | 1,759 | | 1,400 | 1,400 | 1,400 |
| 390 | Professional Services | 800 | 0 | | 500 | | 500 | 500 | 500 |
| | Subtotal - Purchased Services | 800 | 0 | | 500 | | 500 | 500 | 500 |
| 410 | Consumable Supplies | 962 | 795 | | 650 | | 650 | 650 | 650 |
| 440 | Periodicals | 0 | 0 | | 50 | | 50 | 50 | 50 |
| 460 | Non-Consumable Items | 0 | 0 | | 500 | | 500 | 500 | 500 |
| | Subtotal - Supplies | 962 | 795 | | 1,200 | | 1,200 | 1,200 | 1,200 |
| | | | | | | | | | |
| 640 | Dues and Fees | 100 | 80 | | 700 | | 700 | 700 | 700 |
| | Subtotal - Other | 100 | 80 | | 700 | | 700 | 700 | 700 |
| | | | | | | | | | |
| 2130 | TOTAL - HEALTH SERVICES | 8,626 | 4,734 | 0.07 | 6,459 | 0.05 | 5,542 | 5,542 | 5,542 |

LOWELL SCHOOL DISTRICT #71
GENERAL FUND REQUIREMENTS
JULY 1, 2019 - JUNE 30, 2020

| Code | DESCRIPTION | 2016-17 ACTUAL | 2017-18 ACTUAL | 2018-19 | | 2019-20 | | | |
|-------------|--------------------------------------|-------------------|-------------------|-------------|--------------|-------------|--------------|--------------|--------------|
| | | | | FTE | BUDGET | FTE | PROPOSED | APPROVED | ADOPTED |
| 2190 | SPECIAL EDUCATION SUPPORT | | | | | | | | |
| 313 | Student Services | 900 | 2,089 | | 2,000 | | 2,000 | 2,000 | 2,000 |
| 340 | Travel | 500 | 500 | | 600 | | 600 | 600 | 600 |
| | Subtotal - Purchased Services | 1,400 | 2,589 | | 2,600 | | 2,600 | 2,600 | 2,600 |
| 410 | Consumable Supplies | 0 | 0 | | 150 | | 150 | 150 | 150 |
| 470 | Software | 1,628 | 2,186 | | 1,600 | | 1,600 | 1,600 | 1,600 |
| | Subtotal - Supplies | 1,628 | 2,186 | | 1,750 | | 1,750 | 1,750 | 1,750 |
| 640 | Dues and Fees | 0 | 0 | | 600 | | 600 | 600 | 600 |
| | Subtotal - Other | 0 | 0 | | 600 | | 600 | 600 | 600 |
| | | | | | | | | | |
| 2190 | TOTAL - SPECIAL ED SUPPORT | 3,028 | 4,775 | 0.00 | 4,950 | 0.00 | 4,950 | 4,950 | 4,950 |

LOWELL SCHOOL DISTRICT #71
GENERAL FUND REQUIREMENTS
JULY 1, 2019 - JUNE 30, 2020

| Code | DESCRIPTION | 2016-17 ACTUAL | 2017-18 ACTUAL | 2018-19 | | 2019-20 | | | |
|-------------|--------------------------------------|-------------------|-------------------|-------------|---------------|-------------|---------------|---------------|---------------|
| | | | | FTE | BUDGET | FTE | PROPOSED | APPROVED | ADOPTED |
| 2222 | LIBRARY SERVICES | | | | | | | | |
| 112 | Classified Salaries | 22,404 | 27,695 | 1.23 | 27,354 | 1.19 | 27,435 | 27,435 | 27,435 |
| 122 | Substitute - Classified | 1,215 | 1,085 | | 800 | | 792 | 792 | 792 |
| | Subtotal - Salaries | 23,619 | 28,780 | 1.23 | 28,154 | 1.19 | 28,227 | 28,227 | 28,227 |
| 211 | PERS | 3,952 | 6,057 | | 5,982 | | 7,293 | 7,293 | 7,293 |
| 212 | PERS Pick-Up | 1,344 | 1,662 | | 1,641 | | 1,646 | 1,646 | 1,646 |
| 220 | FICA | 1,765 | 2,148 | | 2,154 | | 2,159 | 2,159 | 2,159 |
| 231 | Workers' Compensation | 116 | 118 | | 116 | | 110 | 110 | 110 |
| 242 | Life Insurance | 57 | 70 | | 72 | | 62 | 62 | 62 |
| | Subtotal - Benefits | 7,234 | 10,055 | | 9,965 | | 11,270 | 11,270 | 11,270 |
| 340 | Travel | 0 | 306 | | 0 | | 0 | 0 | 0 |
| | Subtotal - Purchased Services | 0 | 306 | | 0 | | 0 | 0 | 0 |
| 410 | Consumable Supplies | 175 | 76 | | 300 | | 300 | 300 | 300 |
| 430 | Library Books | 977 | 1,423 | | 1,000 | | 1,000 | 1,000 | 1,000 |
| 440 | Periodicals/Newspapers | 0 | 0 | | 150 | | 150 | 150 | 150 |
| 460 | Non-Consumable Items | 0 | 0 | | 200 | | 200 | 200 | 200 |
| | Subtotal - Supplies | 1,152 | 1,499 | | 1,650 | | 1,650 | 1,650 | 1,650 |
| 640 | Dues and Fees | 1,466 | 1,505 | | 1,600 | | 1,600 | 1,600 | 1,600 |
| | Subtotal - Other | 1,466 | 1,505 | | 1,600 | | 1,600 | 1,600 | 1,600 |
| | | | | | | | | | |
| 2222 | TOTAL - LIBRARY SERVICES | 33,471 | 42,145 | 1.23 | 41,369 | 1.19 | 42,747 | 42,747 | 42,747 |

LOWELL SCHOOL DISTRICT #71
GENERAL FUND REQUIREMENTS
JULY 1, 2019 - JUNE 30, 2020

| Code | DESCRIPTION | 2016-17 ACTUAL | 2017-18 ACTUAL | 2018-19 | | 2019-20 | | | |
|--|-------------|-------------------|-------------------|-------------|--------------|-------------|--------------|--------------|--------------|
| | | | | FTE | BUDGET | FTE | PROPOSED | APPROVED | ADOPTED |
| 2230 ASSESSMENT & TESTING | | | | | | | | | |
| 410 Consumable Supplies | | 2,846 | 4,933 | | 2,000 | | 2,000 | 2,000 | 2,000 |
| Subtotal - Supplies | | 2,846 | 4,933 | | 2,000 | | 2,000 | 2,000 | 2,000 |
| 640 Dues and Fees | | 0 | 372 | | 0 | | 0 | 0 | 0 |
| Subtotal - Other | | 0 | 372 | | 0 | | 0 | 0 | 0 |
| | | | | | | | | | |
| 2230 TOTAL - ASSESSMENT & TESTING | | 2,846 | 5,305 | 0.00 | 2,000 | 0.00 | 2,000 | 2,000 | 2,000 |
| 2240 PROFESSIONAL DEVELOPMENT | | | | | | | | | |
| 310 Professional Development - Admin | | 0 | 616 | | 3,000 | | 3,000 | 3,000 | 3,000 |
| 312 Professional Development - Instructional | | 3,685 | 5,846 | | 3,000 | | 3,000 | 3,000 | 3,000 |
| 340 Travel | | 1,590 | 1,611 | | 2,000 | | 2,000 | 2,000 | 2,000 |
| Subtotal - Purchased Services | | 5,275 | 8,073 | | 8,000 | | 8,000 | 8,000 | 8,000 |
| 410 Consumable Supplies | | 32 | 0 | | 0 | | | | |
| Subtotal - Supplies | | 32 | 0 | | 0 | | 0 | 0 | 0 |
| | | | | | | | | | |
| 2240 TOTAL - PROFESSIONAL DEVELOPMENT | | 5,307 | 8,073 | 0.00 | 8,000 | 0.00 | 8,000 | 8,000 | 8,000 |

LOWELL SCHOOL DISTRICT #71
GENERAL FUND REQUIREMENTS
JULY 1, 2019 - JUNE 30, 2020

| Code | DESCRIPTION | 2016-17 ACTUAL | 2017-18 ACTUAL | 2018-19 | | 2019-20 | | | |
|-------------|--------------------------------------|-------------------|-------------------|-------------|---------------|-------------|---------------|---------------|---------------|
| | | | | FTE | BUDGET | FTE | PROPOSED | APPROVED | ADOPTED |
| 2310 | BOARD OF EDUCATION | | | | | | | | |
| 340 | Travel | 5,400 | 11,763 | | 10,000 | | 10,000 | 10,000 | 10,000 |
| 381 | Audit Services | 9,000 | 9,000 | | 9,000 | | 9,600 | 9,600 | 9,600 |
| 382 | Legal Services | 625 | 3,923 | | 4,000 | | 4,000 | 4,000 | 4,000 |
| 388 | Election Services | 473 | 1,531 | | 500 | | 0 | 0 | 0 |
| 390 | Professional Development | 0 | 0 | | 2,000 | | 2,000 | 2,000 | 2,000 |
| | Subtotal - Purchased Services | 15,498 | 26,217 | | 25,500 | | 25,600 | 25,600 | 25,600 |
| 410 | Consumable Supplies | 371 | 6,625 | | 800 | | 800 | 800 | 800 |
| | Subtotal - Supplies | 371 | 6,625 | | 800 | | 800 | 800 | 800 |
| 640 | Dues and Fees | 3,639 | 4,900 | | 4,000 | | 4,000 | 4,000 | 4,000 |
| 651 | Liability Insurance | 8,519 | 10,427 | | 11,157 | | 19,267 | 19,267 | 19,267 |
| | Subtotal - Other Objects | 12,158 | 15,327 | | 15,157 | | 23,267 | 23,267 | 23,267 |
| | | | | | | | | | |
| 2310 | TOTAL - BOARD OF EDUCATION | 28,027 | 48,169 | 0.00 | 41,457 | 0.00 | 49,667 | 49,667 | 49,667 |

LOWELL SCHOOL DISTRICT #71
GENERAL FUND REQUIREMENTS
JULY 1, 2019 - JUNE 30, 2020

| Code | DESCRIPTION | 2016-17 ACTUAL | 2017-18 ACTUAL | 2018-19 | | 2019-20 | | | |
|-------------|---|-------------------|-------------------|-------------|----------------|-------------|----------------|----------------|----------------|
| | | | | FTE | BUDGET | FTE | PROPOSED | APPROVED | ADOPTED |
| 2321 | EXECUTIVE ADMINISTRATION | | | | | | | | |
| 112 | Classified Salaries | 0 | 648 | | 0 | | 0 | 0 | 0 |
| 113 | Administrative Salaries | 83,750 | 117,368 | 1.67 | 184,018 | 1.67 | 194,669 | 194,669 | 194,669 |
| | Subtotal - Salaries | 83,750 | 118,016 | 1.67 | 184,018 | 1.67 | 194,669 | 194,669 | 194,669 |
| 211 | PERS | 0 | 14,690 | | 40,245 | | 54,426 | 54,426 | 54,426 |
| 212 | PERS - Pick-Up | 0 | 3,333 | | 11,041 | | 11,680 | 11,680 | 11,680 |
| 220 | FICA | 6,407 | 9,025 | | 13,240 | | 14,450 | 14,450 | 14,450 |
| 231 | Workers' Compensation | 328 | 399 | | 657 | | 690 | 690 | 690 |
| 241 | Medical/Dental/Vision | 0 | 118 | | 13,296 | | 14,592 | 14,592 | 14,592 |
| 242 | Life Insurance | 0 | 27 | | 0 | | 31 | 31 | 31 |
| 243 | TSA | 900 | 0 | | 0 | | 0 | 0 | 0 |
| | Subtotal - Benefits | 7,635 | 27,592 | | 78,479 | | 95,869 | 95,869 | 95,869 |
| 340 | Travel | 4,427 | 7,857 | | 3,000 | | 5,000 | 5,000 | 5,000 |
| 349 | Other Travel | 402 | 0 | | 0 | | 0 | 0 | 0 |
| 354 | Advertising | 165 | 205 | | 500 | | 500 | 500 | 500 |
| 382 | Legal Services | 0 | 172 | | 0 | | 0 | 0 | 0 |
| 389 | Non-Instructional Professional Services | 5,361 | 26,347 | | 43,450 | | 20,000 | 20,000 | 20,000 |
| | Subtotal - Purchased Services | 10,355 | 34,581 | | 46,950 | | 25,500 | 25,500 | 25,500 |
| 410 | Consumable Supplies | 2,645 | 3,837 | | 2,500 | | 3,000 | 3,000 | 3,000 |
| 460 | Non-Consumable Items | 0 | 2,192 | | 0 | | 0 | 0 | 0 |
| 470 | Software | 19,266 | 17,655 | | 19,000 | | 29,378 | 29,378 | 29,378 |
| 480 | Computer Hardware | 0 | 3,042 | | 0 | | 5,000 | 5,000 | 5,000 |
| | Subtotal - Supplies | 21,911 | 26,726 | | 21,500 | | 37,378 | 37,378 | 37,378 |
| 640 | Dues and Fees | 3,741 | 1,843 | | 3,500 | | 0 | 0 | 0 |
| 655 | Settlements | 6,989 | 0 | | 0 | | 0 | 0 | 0 |
| | Subtotal - Other Objects | 10,730 | 1,843 | | 3,500 | | 0 | 0 | 0 |
| | | | | | | | | | |
| 2321 | TOTAL - EXECUTIVE ADMINISTRATION | 134,381 | 208,758 | 1.67 | 334,447 | 1.67 | 353,416 | 353,416 | 353,416 |

LOWELL SCHOOL DISTRICT #71
GENERAL FUND REQUIREMENTS
JULY 1, 2019 - JUNE 30, 2020

| Code | DESCRIPTION | 2016-17 ACTUAL | 2017-18 ACTUAL | 2018-19 | | 2019-20 | | | |
|-------------|--|-------------------|-------------------|-------------|----------------|-------------|----------------|----------------|----------------|
| | | | | FTE | BUDGET | FTE | PROPOSED | APPROVED | ADOPTED |
| 2410 | OFFICE OF THE PRINCIPAL | | | | | | | | |
| 112 | Classified Salaries | 71,137 | 93,927 | 2.98 | 101,969 | 2.42 | 78,344 | 78,344 | 78,344 |
| 113 | Administrative Salaries | 164,099 | 243,457 | 1.73 | 179,303 | 1.67 | 182,028 | 182,028 | 182,028 |
| 121 | Substitute - Licensed | 2,303 | 134 | | 0 | | 0 | 0 | 0 |
| 122 | Substitute - Classified | 6,832 | 7,715 | | 5,002 | | 2,992 | 2,992 | 2,992 |
| | Subtotal - Salaries | 244,371 | 345,233 | 4.71 | 286,274 | 4.09 | 263,364 | 263,364 | 263,364 |
| 211 | PERS | 46,366 | 78,253 | | 68,977 | | 77,262 | 77,262 | 77,262 |
| 212 | PERS - Pick-Up | 14,158 | 19,664 | | 16,876 | | 15,622 | 15,622 | 15,622 |
| 220 | FICA | 18,096 | 25,326 | | 21,900 | | 20,147 | 20,147 | 20,147 |
| 231 | Workers' Compensation | 1,079 | 1,258 | | 1,136 | | 964 | 964 | 964 |
| 241 | Medical/Dental/Vision | 38,620 | 58,789 | | 51,057 | | 53,288 | 53,288 | 53,288 |
| 242 | Life Insurance | 78 | 90 | | 77 | | 44 | 44 | 44 |
| | Subtotal - Benefits | 118,397 | 183,380 | | 160,023 | | 167,327 | 167,327 | 167,327 |
| 313 | Student Services | 0 | 0 | | 250 | | 250 | 250 | 250 |
| 319 | Other Professional Services | 80 | 0 | | 0 | | 0 | 0 | 0 |
| 322 | Maintenance & Repair | 0 | 0 | | 400 | | 400 | 400 | 400 |
| 340 | Travel | 7,703 | 18,087 | | 6,000 | | 6,000 | 6,000 | 6,000 |
| 353 | Postage | 3,063 | 5,342 | | 3,500 | | 3,500 | 3,500 | 3,500 |
| 355 | Printing | 0 | 0 | | 500 | | 500 | 500 | 500 |
| | Subtotal - Purchased Services | 10,846 | 23,429 | | 10,650 | | 10,650 | 10,650 | 10,650 |
| 410 | Consumable Supplies | 11,286 | 11,558 | | 9,800 | | 9,800 | 9,800 | 9,800 |
| 460 | Non-Consumable Items | 162 | 4,206 | | 500 | | 500 | 500 | 500 |
| | Subtotal - Supplies | 11,448 | 15,764 | | 10,300 | | 10,300 | 10,300 | 10,300 |
| 640 | Dues and Fees | 4,460 | 6,775 | | 4,500 | | 4,500 | 4,500 | 4,500 |
| | Subtotal - Other Objects | 4,460 | 6,775 | | 4,500 | | 4,500 | 4,500 | 4,500 |
| | | | | | | | | | |
| 2410 | TOTAL - OFFICE OF THE PRINCIPAL | 389,522 | 574,581 | 4.71 | 471,747 | 4.09 | 456,141 | 456,141 | 456,141 |

LOWELL SCHOOL DISTRICT #71
GENERAL FUND REQUIREMENTS
JULY 1, 2019 - JUNE 30, 2020

| Code | DESCRIPTION | 2016-17 ACTUAL | 2017-18 ACTUAL | 2018-19 | | 2019-20 | | | |
|-------------|--------------------------------------|-------------------|-------------------|-------------|----------------|-------------|----------------|----------------|----------------|
| | | | | FTE | BUDGET | FTE | PROPOSED | APPROVED | ADOPTED |
| 2520 | FISCAL SERVICES | | | | | | | | |
| 112 | Classified Salaries | 3,722 | 11,393 | 0.26 | 7,790 | 0.56 | 18,456 | 18,456 | 18,456 |
| 113 | Administrators | 62,724 | 63,406 | 1.13 | 71,384 | 1.27 | 85,202 | 85,202 | 85,202 |
| | Subtotal - Salaries | 66,446 | 74,799 | 1.39 | 79,174 | 1.83 | 103,658 | 103,658 | 103,658 |
| 211 | PERS | 11,782 | 15,584 | | 17,315 | | 27,552 | 27,552 | 27,552 |
| 212 | PERS - Pick-Up | 3,987 | 4,557 | | 4,750 | | 6,219 | 6,219 | 6,219 |
| 220 | FICA | 4,990 | 5,671 | | 6,057 | | 7,930 | 7,930 | 7,930 |
| 231 | Workers' Compensation | 280 | 281 | | 311 | | 392 | 392 | 392 |
| 232 | Unemployment Compensation | 1,905 | 3,029 | | 0 | | 5,000 | 5,000 | 5,000 |
| 241 | Medical/Dental/Vision | 12,612 | 13,338 | | 10,948 | | 14,300 | 14,300 | 14,300 |
| 242 | Life Insurance | 1,969 | 2,367 | | 2,094 | | 66 | 66 | 66 |
| 243 | TSA | 326 | 21 | | 0 | | 0 | 0 | 0 |
| | Subtotal - Benefits | 37,851 | 44,848 | | 41,475 | | 61,459 | 61,459 | 61,459 |
| 340 | Travel | 2,116 | 2,627 | | 4,000 | | 4,500 | 4,500 | 4,500 |
| 353 | Postage | 13 | 0 | | 200 | | 200 | 200 | 200 |
| 354 | Advertising | 1,231 | 145 | | 1,500 | | 1,500 | 1,500 | 1,500 |
| 389 | Other Professional Services | 22,966 | 25,023 | | 25,000 | | 25,000 | 25,000 | 25,000 |
| | Subtotal - Purchased Services | 26,326 | 27,795 | | 30,700 | | 31,200 | 31,200 | 31,200 |
| 410 | Consumable Supplies | 919 | 594 | | 600 | | 1,000 | 1,000 | 1,000 |
| 460 | Non-Consumable Items | 600 | 0 | | 0 | | 0 | 0 | 0 |
| 470 | Computer Software | 1,079 | 0 | | 0 | | 6,000 | 6,000 | 6,000 |
| 480 | Computer Hardware | 1,295 | 24 | | 1,000 | | 0 | 0 | 0 |
| | Subtotal - Supplies | 3,893 | 618 | | 1,600 | | 7,000 | 7,000 | 7,000 |
| 640 | Dues and Fees | 4,938 | 4,050 | | 3,500 | | 3,500 | 3,500 | 3,500 |
| | Subtotal - Other Objects | 4,938 | 4,050 | | 3,500 | | 3,500 | 3,500 | 3,500 |
| | | | | | | | | | |
| 2520 | TOTAL - FISCAL SERVICES | 139,454 | 152,110 | 1.39 | 156,449 | 1.83 | 206,817 | 206,817 | 206,817 |

LOWELL SCHOOL DISTRICT #71
GENERAL FUND REQUIREMENTS
JULY 1, 2019 - JUNE 30, 2020

| Code | DESCRIPTION | 2016-17 ACTUAL | 2017-18 ACTUAL | 2018-19 | | 2019-20 | | | |
|-------------|--|-------------------|-------------------|-------------|---------------|-------------|---------------|---------------|---------------|
| | | | | FTE | BUDGET | FTE | PROPOSED | APPROVED | ADOPTED |
| 2525 | FISCAL SERVICES - CHARTER | | | | | | | | |
| 112 | Classified Salaries | 5,919 | 1,380 | 0.50 | 15,121 | 0.19 | 6,153 | 6,153 | 6,153 |
| 113 | Administrators | 21,482 | 29,660 | 0.62 | 35,674 | 0.49 | 31,956 | 31,956 | 31,956 |
| | Subtotal - Salaries | 27,401 | 31,040 | 1.12 | 50,795 | 0.67 | 38,109 | 38,109 | 38,109 |
| 211 | PERS | 3,792 | 6,487 | | 11,109 | | 10,128 | 10,128 | 10,128 |
| 212 | PERS - Pick-Up | 1,290 | 1,780 | | 3,048 | | 2,286 | 2,286 | 2,286 |
| 220 | FICA | 1,788 | 1,843 | | 3,886 | | 2,915 | 2,915 | 2,915 |
| 231 | Workers' Compensation | 108 | 116 | | 192 | | 137 | 137 | 137 |
| 241 | Medical/Dental/Vision | 222 | 218 | | 222 | | 292 | 292 | 292 |
| 242 | Life Insurance | 40 | 72 | | 67 | | 28 | 28 | 28 |
| 243 | TSA | 7 | 0 | | 0 | | 0 | 0 | 0 |
| | Subtotal - Benefits | 7,247 | 10,516 | | 18,524 | | 15,786 | 15,786 | 15,786 |
| 381 | Audit | 10,005 | 11,050 | | 12,500 | | 12,500 | 12,500 | 12,500 |
| | Subtotal - Purchased Services | 10,005 | 11,050 | | 12,500 | | 12,500 | 12,500 | 12,500 |
| 410 | Consumable Supplies | 299 | 0 | | 350 | | 350 | 350 | 350 |
| 470 | Computer Software | 431 | 0 | | 575 | | 575 | 575 | 575 |
| | Subtotal - Supplies | 730 | 0 | | 925 | | 925 | 925 | 925 |
| 640 | Dues and Fees | 834 | 482 | | 700 | | 700 | 700 | 700 |
| | Subtotal - Other Objects | 834 | 482 | | 700 | | 700 | 700 | 700 |
| | | | | | | | | | |
| 2525 | TOTAL - FISCAL SERVICES - CHARTER | 46,217 | 53,088 | 1.12 | 83,444 | 0.67 | 68,020 | 68,020 | 68,020 |

LOWELL SCHOOL DISTRICT #71
GENERAL FUND REQUIREMENTS
JULY 1, 2019 - JUNE 30, 2020

| Code | DESCRIPTION | 2016-17 ACTUAL | 2017-18 ACTUAL | 2018-19 | | 2019-20 | | | |
|-------------|--------------------------------------|-------------------|-------------------|-------------|----------------|-------------|----------------|----------------|----------------|
| | | | | FTE | BUDGET | FTE | PROPOSED | APPROVED | ADOPTED |
| 2542 | BUILDING MAINTENANCE | | | | | | | | |
| 112 | Classified Salaries | 106,929 | 142,825 | 4.79 | 154,666 | 7.19 | 257,143 | 257,143 | 257,143 |
| 114 | Managerial-Confidential | 20,518 | 1,062 | | 0 | 0.35 | 32,326 | 32,326 | 32,326 |
| 122 | Substitute Classified | 34,437 | 24,969 | | 31,668 | | 21,494 | 21,494 | 21,494 |
| | Subtotal - Salaries | 161,884 | 168,856 | 4.79 | 186,334 | 7.54 | 310,963 | 310,963 | 310,963 |
| 211 | PERS | 20,908 | 28,488 | | 38,368 | | 70,961 | 70,961 | 70,961 |
| 212 | PERS - Pick-Up | 7,097 | 7,814 | | 10,526 | | 16,018 | 16,018 | 16,018 |
| 220 | FICA | 12,310 | 12,856 | | 14,255 | | 23,789 | 23,789 | 23,789 |
| 231 | Workers' Compensation | 4,366 | 4,232 | | 4,448 | | 6,194 | 6,194 | 6,194 |
| 241 | Medical/Dental/Vision | 41,431 | 31,695 | | 40,756 | | 58,291 | 58,291 | 58,291 |
| 242 | Life Insurance | 98 | 120 | | 139 | | 235 | 235 | 235 |
| | Subtotal - Benefits | 86,210 | 85,205 | | 108,492 | | 175,488 | 175,488 | 175,488 |
| 322 | Repairs & Maintenance | 112,234 | 99,520 | | 25,000 | | 25,000 | 25,000 | 25,000 |
| 324 | Rentals | 0 | 0 | | 500 | | 2,200 | 2,200 | 2,200 |
| 325 | Electricity | 29,540 | 31,806 | | 35,000 | | 90,000 | 90,000 | 90,000 |
| 326 | Heating Fuel | 39,469 | 37,000 | | 55,000 | | 0 | 0 | 0 |
| 327 | Water | 21,613 | 29,964 | | 23,000 | | 34,500 | 34,500 | 34,500 |
| 328 | Garbage | 7,441 | 5,816 | | 6,500 | | 7,500 | 7,500 | 7,500 |
| 329 | Security | 1,610 | 1,078 | | 1,000 | | 2,400 | 2,400 | 2,400 |
| 340 | Travel | 0 | 700 | | 0 | | 1,500 | 1,500 | 1,500 |
| 351 | Telephone | 5,037 | 2,977 | | 4,000 | | 4,000 | 4,000 | 4,000 |
| 383 | Architect | 0 | 8,324 | | 10,000 | | 10,000 | 10,000 | 10,000 |
| | Subtotal - Purchased Services | 216,944 | 217,185 | | 160,000 | | 177,100 | 177,100 | 177,100 |
| 410 | Consumable Supplies | 50,444 | 75,040 | | 36,850 | | 48,850 | 48,850 | 48,850 |
| 460 | Non-Consumable Items | 6,755 | 31,326 | | 20,000 | | 20,000 | 20,000 | 20,000 |
| 480 | Computer Hardware | 0 | 2,156 | | 2,000 | | 0 | 0 | 0 |
| | Subtotal - Supplies | 57,199 | 108,522 | | 58,850 | | 68,850 | 68,850 | 68,850 |
| 540 | Equipment Purchase | 49,426 | 0 | | 0 | | 0 | 0 | 0 |
| 590 | Other Capital Outlay | 0 | 0 | | 0 | | 0 | 0 | 0 |
| | Subtotal - Capital | 49,426 | 0 | | 0 | | 0 | 0 | 0 |
| 640 | Dues and Fees | 19,071 | 2,346 | | 7,500 | | 5,000 | 5,000 | 5,000 |
| 653 | Property Insurance | 36,659 | 34,440 | | 36,851 | | 37,652 | 37,652 | 37,652 |
| | Subtotal - Other Objects | 55,730 | 36,786 | | 44,351 | | 42,652 | 42,652 | 42,652 |
| 2542 | TOTAL - BUILDING MAINTENANCE | 627,393 | 616,554 | 4.79 | 558,027 | 7.54 | 775,053 | 775,053 | 775,053 |

LOWELL SCHOOL DISTRICT #71
GENERAL FUND REQUIREMENTS
JULY 1, 2019 - JUNE 30, 2020

| Code | DESCRIPTION | 2016-17 ACTUAL | 2017-18 ACTUAL | 2018-19 | | 2019-20 | | | |
|-------------|--------------------------------------|-------------------|-------------------|-------------|---------------|-------------|---------------|---------------|---------------|
| | | | | FTE | BUDGET | FTE | PROPOSED | APPROVED | ADOPTED |
| 2543 | GROUNDS MAINTENANCE | | | | | | | | |
| 112 | Classified Salaries | 19,946 | 25,762 | 0.81 | 23,370 | 0.63 | 22,360 | 22,360 | 22,360 |
| 114 | Managerial-Confidential | 3,426 | 0 | 0.00 | 0 | 0.05 | 4,618 | 4,618 | 4,618 |
| 122 | Substitute - Classified | 128 | 3,113 | | 0 | | 1,496 | 1,496 | 1,496 |
| | Subtotal - Salaries | 23,500 | 28,875 | 0.81 | 23,370 | 0.68 | 28,474 | 28,474 | 28,474 |
| 211 | PERS | 4,046 | 5,358 | | 5,111 | | 7,171 | 7,171 | 7,171 |
| 212 | PERS - Pick-Up | 1,376 | 1,470 | | 1,402 | | 1,619 | 1,619 | 1,619 |
| 220 | FICA | 1,798 | 2,209 | | 1,788 | | 2,178 | 2,178 | 2,178 |
| 231 | Workers' Compensation | 696 | 668 | | 587 | | 545 | 545 | 545 |
| 241 | Medical/Dental/Vision | 447 | 870 | | 0 | | 14,025 | 14,025 | 14,025 |
| 242 | Life Insurance | 27 | 17 | | 37 | | 33 | 33 | 33 |
| | Subtotal - Benefits | 8,390 | 10,592 | | 8,925 | | 25,571 | 25,571 | 25,571 |
| 322 | Repairs & Maintenance | 7,158 | 39,787 | | 8,000 | | 14,500 | 14,500 | 14,500 |
| 324 | Rentals | 0 | 0 | | 500 | | 1,000 | 1,000 | 1,000 |
| 327 | Water | 127 | 127 | | 150 | | 150 | 150 | 150 |
| 340 | Travel | 26 | 0 | | 200 | | 2,500 | 2,500 | 2,500 |
| | Subtotal - Purchased Services | 7,311 | 39,914 | | 8,850 | | 18,150 | 18,150 | 18,150 |
| 410 | Consumable Supplies | 9,833 | 18,164 | | 7,500 | | 7,500 | 7,500 | 7,500 |
| 460 | Non-Consumable Items | 1,406 | 633 | | 2,000 | | 2,000 | 2,000 | 2,000 |
| | Subtotal - Supplies | 11,239 | 18,797 | | 9,500 | | 9,500 | 9,500 | 9,500 |
| 540 | Equipment Purchase | 0 | 0 | | 5,000 | | 0 | 0 | 0 |
| 590 | Other Capital Outlay | 9,265 | 0 | | 10,000 | | 0 | 0 | 0 |
| | Subtotal - Capital | 9,265 | 0 | | 15,000 | | 0 | 0 | 0 |
| 640 | Dues and Fees | 290 | 252 | | 350 | | 1,000 | 1,000 | 1,000 |
| | Subtotal - Other Objects | 290 | 252 | | 350 | | 1,000 | 1,000 | 1,000 |
| 2543 | TOTAL - GROUNDS MAINTENANCE | 59,995 | 98,430 | 0.81 | 65,995 | 0.68 | 82,695 | 82,695 | 82,695 |

LOWELL SCHOOL DISTRICT #71
GENERAL FUND REQUIREMENTS
JULY 1, 2019 - JUNE 30, 2020

| Code | DESCRIPTION | 2016-17 ACTUAL | 2017-18 ACTUAL | 2018-19 | | 2019-20 | | | |
|-------------|----------------------------------|-------------------|-------------------|-------------|----------------|-------------|----------------|----------------|----------------|
| | | | | FTE | BUDGET | FTE | PROPOSED | APPROVED | ADOPTED |
| 2552 | VEHICLE OPERATION | | | | | | | | |
| 112 | Classified Salaries | 80,805 | 138,796 | 6.81 | 157,716 | 7.62 | 189,412 | 189,412 | 189,412 |
| 122 | Substitute Classified | 31,837 | 23,741 | | 20,004 | | 19,998 | 19,998 | 19,998 |
| | Subtotal - Salaries | 112,642 | 162,537 | 6.81 | 177,720 | 7.62 | 209,410 | 209,410 | 209,410 |
| 211 | PERS | 13,755 | 23,943 | | 35,942 | | 51,824 | 51,824 | 51,824 |
| 212 | PERS Pick-Up | 4,345 | 6,206 | | 9,463 | | 11,365 | 11,365 | 11,365 |
| 220 | FICA | 8,423 | 12,324 | | 13,596 | | 16,020 | 16,020 | 16,020 |
| 231 | Workers' Compensation | 3,888 | 4,838 | | 5,107 | | 5,776 | 5,776 | 5,776 |
| 241 | Medical/Dental/Vision | 31,266 | 23,821 | | 41,256 | | 39,888 | 39,888 | 39,888 |
| 242 | Life Insurance | 103 | 111 | | 37 | | 62 | 62 | 62 |
| | Subtotal - Benefits | 61,780 | 71,243 | | 105,401 | | 124,935 | 124,935 | 124,935 |
| 640 | Dues and Fees | 2,562 | 1,351 | | 1,600 | | 4,200 | 4,200 | 4,200 |
| 651 | Liability Insurance | 14,206 | 17,408 | | 18,627 | | 17,838 | 17,838 | 17,838 |
| | Subtotal - Other Objects | 16,768 | 18,759 | | 20,227 | | 22,038 | 22,038 | 22,038 |
| | | | | | | | | | |
| 2552 | TOTAL - VEHICLE OPERATION | 191,190 | 252,539 | 6.81 | 303,348 | 7.62 | 356,383 | 356,383 | 356,383 |

LOWELL SCHOOL DISTRICT #71
GENERAL FUND REQUIREMENTS
JULY 1, 2019 - JUNE 30, 2020

| Code | DESCRIPTION | 2016-17 ACTUAL | 2017-18 ACTUAL | 2018-19 | | 2019-20 | | | |
|-------------|--------------------------------------|-------------------|-------------------|-------------|----------------|-------------|----------------|----------------|----------------|
| | | | | FTE | BUDGET | FTE | PROPOSED | APPROVED | ADOPTED |
| 2554 | VEHICLE SERVICES | | | | | | | | |
| 112 | Classified Salaries | 20,028 | 50,686 | 1.94 | 63,836 | 2.07 | 83,689 | 83,689 | 83,689 |
| 114 | Managerial-Confidential | 58,860 | 12,727 | 0.03 | 1,375 | 0.63 | 56,873 | 56,873 | 56,873 |
| 122 | Substitute Classified | 1,366 | 2,856 | | 0 | | 0 | 0 | 0 |
| | Subtotal - Salaries | 80,254 | 66,269 | 1.96 | 65,211 | 2.69 | 140,562 | 140,562 | 140,562 |
| 211 | PERS | 9,512 | 12,656 | | 14,261 | | 37,361 | 37,361 | 37,361 |
| 212 | PERS Pick-Up | 3,236 | 3,472 | | 3,913 | | 8,434 | 8,434 | 8,434 |
| 220 | FICA | 5,977 | 4,731 | | 4,989 | | 10,753 | 10,753 | 10,753 |
| 231 | Workers' Compensation | 627 | 823 | | 983 | | 1,440 | 1,440 | 1,440 |
| 241 | Medical/Dental/Vision | 12,533 | 10,533 | | 12,833 | | 24,912 | 24,912 | 24,912 |
| 242 | Life Insurance | 14 | 69 | | 73 | | 113 | 113 | 113 |
| 243 | TSA | 107 | 79 | | 74 | | 0 | 0 | 0 |
| | Subtotal - Benefits | 32,006 | 32,363 | | 37,126 | | 83,013 | 83,013 | 83,013 |
| 322 | Repairs & Maintenance | 65,837 | 23,813 | | 35,000 | | 35,000 | 35,000 | 35,000 |
| 325 | Electricity | 3,703 | 3,484 | | 2,800 | | 2,800 | 2,800 | 2,800 |
| 327 | Water & Sewer | 4,798 | 5,294 | | 4,500 | | 8,000 | 8,000 | 8,000 |
| 328 | Garbage | 654 | 0 | | 0 | | 0 | 0 | 0 |
| 340 | Travel | 4,060 | 2,724 | | 3,500 | | 4,000 | 4,000 | 4,000 |
| 351 | Telephone | 302 | 116 | | 300 | | 300 | 300 | 300 |
| | Subtotal - Purchased Services | 79,354 | 35,431 | | 46,100 | | 50,100 | 50,100 | 50,100 |
| 410 | Consumable Supplies | 15,459 | 17,819 | | 11,000 | | 17,000 | 17,000 | 17,000 |
| 411 | Gas & Oil | 33,070 | 52,628 | | 51,000 | | 51,000 | 51,000 | 51,000 |
| 412 | Tires & Batteries | 424 | 241 | | 3,000 | | 3,000 | 3,000 | 3,000 |
| 460 | Non-Consumable Items | 11,071 | 22,480 | | 3,000 | | 4,000 | 4,000 | 4,000 |
| 480 | Computer Hardware | 4,722 | 13,363 | | 3,000 | | 3,000 | 3,000 | 3,000 |
| | Subtotal - Supplies | 64,746 | 106,531 | | 71,000 | | 78,000 | 78,000 | 78,000 |
| 540 | Equipment Purchase | 1,674 | 0 | | 0 | | 10,000 | 10,000 | 10,000 |
| | Subtotal - Capital | 1,674 | 0 | | 0 | | 10,000 | 10,000 | 10,000 |
| 640 | Dues and Fees | 9,221 | 6,486 | | 3,500 | | 4,000 | 4,000 | 4,000 |
| | Subtotal - Other Objects | 9,221 | 6,486 | | 3,500 | | 4,000 | 4,000 | 4,000 |
| 2554 | TOTAL - VEHICLE SERVICES | 267,255 | 247,080 | 1.96 | 222,937 | 2.69 | 365,675 | 365,675 | 365,675 |

LOWELL SCHOOL DISTRICT #71
GENERAL FUND REQUIREMENTS
JULY 1, 2019 - JUNE 30, 2020

| Code | DESCRIPTION | 2016-17 ACTUAL | 2017-18 ACTUAL | 2018-19 | | 2019-20 | | | |
|-------------|--------------------------------------|-------------------|-------------------|-------------|---------------|-------------|---------------|---------------|---------------|
| | | | | FTE | BUDGET | FTE | PROPOSED | APPROVED | ADOPTED |
| 2572 | PURCHASING SERVICES | | | | | | | | |
| 410 | Consumable Supplies | 0 | 0 | | 500 | | 500 | 500 | 500 |
| 460 | Non-Consumable Items | 22,529 | 18,860 | | 5,000 | | 5,000 | 5,000 | 5,000 |
| | Subtotal - Supplies | 22,529 | 18,860 | | 5,500 | | 5,500 | 5,500 | 5,500 |
| | | | | | | | | | |
| 2572 | TOTAL - PURCHASING SERVICES | 22,529 | 18,860 | 0.00 | 5,500 | 0.00 | 5,500 | 5,500 | 5,500 |
| 2574 | PRINTING SERVICES | | | | | | | | |
| 322 | Repairs & Maintenance | 192 | 0 | | 400 | | 700 | 700 | 700 |
| 353 | Postage | 2,417 | 1,578 | | 1,200 | | 1,200 | 1,200 | 1,200 |
| 355 | Printing | 12,636 | 16,968 | | 16,000 | | 17,000 | 17,000 | 17,000 |
| | Subtotal - Purchased Services | 15,245 | 18,546 | | 17,600 | | 18,900 | 18,900 | 18,900 |
| | | | | | | | | | |
| 410 | Consumable Supplies | 5,079 | 15,793 | | 7,500 | | 7,500 | 7,500 | 7,500 |
| | Subtotal - Supplies | 5,079 | 15,793 | | 7,500 | | 7,500 | 7,500 | 7,500 |
| | | | | | | | | | |
| 2574 | TOTAL - PRINTING SERVICES | 20,324 | 34,339 | 0.00 | 25,100 | 0.00 | 26,400 | 26,400 | 26,400 |

LOWELL SCHOOL DISTRICT #71
GENERAL FUND REQUIREMENTS
JULY 1, 2019 - JUNE 30, 2020

| Code | DESCRIPTION | 2016-17 ACTUAL | 2017-18 ACTUAL | 2018-19 | | 2019-20 | | | |
|-------------|--------------------------------------|-------------------|-------------------|-------------|----------------|-------------|----------------|----------------|----------------|
| | | | | FTE | BUDGET | FTE | PROPOSED | APPROVED | ADOPTED |
| 2661 | TECHNOLOGY SERVICES | | | | | | | | |
| 112 | Classified Salaries | 997 | 0 | 0.50 | 16,962 | 0.00 | 0 | 0 | 0 |
| 114 | Managerial-Confidential | 47,204 | 52,483 | 0.98 | 53,608 | 0.98 | 56,824 | 56,824 | 56,824 |
| | Subtotal - Salaries | 48,201 | 52,483 | 1.48 | 70,570 | 0.98 | 56,824 | 56,824 | 56,824 |
| 211 | PERS | 8,503 | 11,478 | | 15,434 | | 15,104 | 15,104 | 15,104 |
| 212 | PERS Pick-Up | 2,893 | 3,149 | | 4,234 | | 3,409 | 3,409 | 3,409 |
| 220 | FICA | 3,950 | 4,015 | | 5,399 | | 4,347 | 4,347 | 4,347 |
| 231 | Workers' Compensation | 236 | 196 | | 621 | | 204 | 204 | 204 |
| 241 | Medical/Dental/Vision | 8,422 | 9,876 | | 10,070 | | 14,227 | 14,227 | 14,227 |
| 242 | Life Insurance | 1 | 27 | | 37 | | 30 | 30 | 30 |
| 243 | TSA | 3,821 | 3,088 | | 2,892 | | 0 | 0 | 0 |
| | Subtotal - Benefits | 27,826 | 31,829 | | 38,687 | | 37,321 | 37,321 | 37,321 |
| 310 | Professional Services | 0 | 0 | | 2,000 | | 2,000 | 2,000 | 2,000 |
| 340 | Travel | 0 | 354 | | 500 | | 500 | 500 | 500 |
| | Subtotal - Purchased Services | 0 | 354 | | 2,500 | | 2,500 | 2,500 | 2,500 |
| 410 | Consumable Supplies | 446 | 593 | | 1,500 | | 1,500 | 1,500 | 1,500 |
| 460 | Non-Consumable Items | 0 | 0 | | 200 | | 200 | 200 | 200 |
| 470 | Computer Software | 0 | 691 | | 2,000 | | 2,000 | 2,000 | 2,000 |
| 480 | Computer Hardware | 30,671 | 71,643 | | 25,000 | | 25,000 | 25,000 | 25,000 |
| | Subtotal - Supplies | 31,117 | 72,927 | | 28,700 | | 28,700 | 28,700 | 28,700 |
| 640 | Dues and Fees | 3,452 | 3,928 | | 12,000 | | 12,000 | 12,000 | 12,000 |
| | Subtotal - Other Objects | 3,452 | 3,928 | | 12,000 | | 12,000 | 12,000 | 12,000 |
| 2661 | TOTAL - TECHNOLOGY SERVICES | 110,596 | 161,521 | 1.48 | 152,457 | 0.98 | 137,345 | 137,345 | 137,345 |

**LOWELL SCHOOL DISTRICT #71
GENERAL FUND REQUIREMENTS
JULY 1, 2019 - JUNE 30, 2020**

| Code | DESCRIPTION | 2016-17 ACTUAL | 2017-18 ACTUAL | 2018-19 | | 2019-20 | | | |
|-------------|----------------------------------|-------------------|-------------------|---------|---------------|---------|---------------|---------------|---------------|
| | | | | FTE | BUDGET | FTE | PROPOSED | APPROVED | ADOPTED |
| 2700 | EARLY RETIREMENT | | | | | | | | |
| 116 | Supplemental Retirement Stipends | 10,140 | 1,980 | | 0 | | 0 | 0 | 0 |
| | Subtotal - Salaries | 10,140 | 1,980 | | 0 | | 0 | 0 | 0 |
| 220 | FICA | 765 | 149 | | 0 | | 0 | 0 | 0 |
| 270 | Retiree Insurance | 84,822 | 53,771 | | 43,354 | | 22,988 | 22,988 | 22,988 |
| | Subtotal - Benefits | 85,587 | 53,920 | | 43,354 | | 22,988 | 22,988 | 22,988 |
| | | | | | | | | | |
| 2700 | TOTAL - EARLY RETIREMENT | 95,727 | 55,900 | | 43,354 | | 22,988 | 22,988 | 22,988 |

| | | | | | | | | |
|---------------------------------|------------------|------------------|--------------|------------------|--------------|------------------|------------------|------------------|
| TOTAL - SUPPORT SERVICES | 2,201,671 | 2,606,846 | 26.92 | 2,605,834 | 30.66 | 3,093,125 | 3,093,125 | 3,093,125 |
|---------------------------------|------------------|------------------|--------------|------------------|--------------|------------------|------------------|------------------|

LOWELL SCHOOL DISTRICT #71
GENERAL FUND REQUIREMENTS
JULY 1, 2019 - JUNE 30, 2020

| Code | DESCRIPTION | 2016-17 ACTUAL | 2017-18 ACTUAL | 2018-19 | | 2019-20 | | | |
|--|--------------------------------------|-------------------|-------------------|--------------|-------------------|--------------|-------------------|-------------------|-------------------|
| | | | | FTE | BUDGET | FTE | PROPOSED | APPROVED | ADOPTED |
| 5200 | TRANSFERS | | | | | | | | |
| 710 | Transfer to Food Service Fund | 1,989 | 2,238 | | 2,000 | | 31,481 | 31,481 | 31,481 |
| 713 | Transfer to Athletics Fund | 112,130 | 205,000 | | 122,000 | | 134,000 | 134,000 | 134,000 |
| 714 | Transfer to Bus Replacement Fund | 15,000 | 60,000 | | 60,000 | | 60,000 | 60,000 | 60,000 |
| 716 | Transfer to Debt Service Fund | 196,510 | 267,033 | | 311,000 | | 471,900 | 471,900 | 471,900 |
| 5200 | TOTAL - TRANSFERS | 325,629 | 534,271 | | 495,000 | | 697,381 | 697,381 | 697,381 |
| 6110 | OPERATING CONTINGENCY | | | | | | | | |
| 810 | Contingency | 0 | 0 | | 1,686,395 | | 580,779 | 580,779 | 580,779 |
| 6110 | TOTAL - OPERATING CONTINGENCY | 0 | 0 | | 1,686,395 | | 580,779 | 580,779 | 580,779 |
| 7000 | ENDING FUND BALANCE | | | | | | | | |
| 820 | Ending Fund Balance | 400,509 | 921,754 | | 0 | | 0 | 0 | 0 |
| 7000 | TOTAL - ENDING FUND BALANCE | 400,509 | 921,754 | | 0 | | 0 | 0 | 0 |
| | | | | | | | | | |
| TOTAL GENERAL FUND REQUIREMENTS | | 6,184,201 | 9,767,149 | 48.95 | 11,037,900 | 53.33 | 10,039,600 | 10,039,600 | 10,039,600 |

GRANTS

Funds 200-285

LOWELL SCHOOL DISTRICT #71
GRANT DESCRIPTIONS
JULY 1, 2019 - JUNE 30, 2020

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.

IDEA ENHANCEMENT

Support enhancement of activities including RTI, PBS, expanded SPR&I, determination issues and other trainings and activities related to support of students with disabilities.

SYSTEMS PERFORMANCE REVIEW (SPR&I)

Annual award is to assist districts/programs with annual performance data collection and reporting for Special Education.

LOWELL SCHOOL DISTRICT #71
GRANT DESCRIPTIONS
JULY 1, 2019 - JUNE 30, 2020

GEAR UP

The funds are used to increase the number of low-income and first generation college-going students prepared to succeed in a post-secondary school environment leading to raising the quality of life for students in low income and poverty. The activities build upon the strengths of current school programs as well as create school-wide systems ensuring all students have access to quality post-secondary experiences.

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.

LOWELL SCHOOL DISTRICT #71
GRANT FUNDS - PERKINS BASIC
RESOURCES AND REQUIREMENTS
JULY 1, 2019 - JUNE 30, 2020

| Code DESCRIPTION | | 2016-17 ACTUAL | 2017-18 ACTUAL | 2018-19 | | 2019-20 | | | |
|---------------------------------------|---------------------------------|-------------------|-------------------|---------|--------|---------|----------|----------|---------|
| | | | | FTE | BUDGET | FTE | PROPOSED | APPROVED | ADOPTED |
| RESOURCES | | | | | | | | | |
| 4700 | Federal Grants Through Lane ESD | 4,000 | 3,500 | | 4,000 | | 5,000 | 5,000 | 5,000 |
| TOTAL RESOURCES | | 4,000 | 3,500 | | 4,000 | | 5,000 | 5,000 | 5,000 |
| REQUIREMENTS | | | | | | | | | |
| 2210 | Improvement of Instruction | | | | | | | | |
| 410 | Consumable Supplies | 682 | 154 | | 500 | | 1,500 | 1,500 | 1,500 |
| 460 | Non-Consumable Items | 3,318 | 3,346 | | 3,500 | | 3,500 | 3,500 | 3,500 |
| TOTAL REQUIREMENTS | | 4,000 | 3,500 | | 4,000 | | 5,000 | 5,000 | 5,000 |

LOWELL SCHOOL DISTRICT #71
GRANT FUNDS - YOUTH TRANSITION PROGRAM
RESOURCES AND REQUIREMENTS
JULY 1, 2019 - JUNE 30, 2020

| CodeDESCRIPTION | | 2016-17 ACTUAL | 2017-18 ACTUAL | 2018-19 | | 2019-20 | | | |
|--------------------|---------------------------------|-------------------|-------------------|---------|--------|---------|----------|----------|---------|
| | | | | FTE | BUDGET | FTE | PROPOSED | APPROVED | ADOPTED |
| RESOURCES | | | | | | | | | |
| 4700 | Federal Grants Through Lane ESD | 35,269 | 33,504 | | 28,000 | | 26,000 | 26,000 | 26,000 |
| TOTAL RESOURCES | | 35,269 | 33,504 | | 28,000 | | 26,000 | 26,000 | 26,000 |
| REQUIREMENTS | | | | | | | | | |
| 2129 | Guidance Services | | | | | | | | |
| 112 | Classified Salaries | 18,477 | 14,487 | 0.33 | 12,668 | 0.34 | 13,081 | 13,081 | 13,081 |
| 122 | Substitute - Classified | 0 | 6,385 | | 0 | | 0 | 0 | 0 |
| 211 | PERS | 2,410 | 3,168 | | 2,770 | | 3,477 | 3,477 | 3,477 |
| 212 | PERS Pick-Up | 820 | 869 | | 760 | | 785 | 785 | 785 |
| 220 | FICA | 1,200 | 1,215 | | 969 | | 1,001 | 1,001 | 1,001 |
| 231 | Workers' Compensation Insurance | 66 | 73 | | 43 | | 45 | 45 | 45 |
| 241 | Medical/Dental/Vision | 4,877 | 4,783 | | 4,432 | | 4,454 | 4,454 | 4,454 |
| 242 | Life Insurance | 13 | 13 | | 15 | | 10 | 10 | 10 |
| 340 | Travel/Training | 1,194 | 1,935 | | 1,100 | | 2,200 | 2,200 | 2,200 |
| 410 | Consumable Supplies | 2,343 | 397 | | 2,643 | | 647 | 647 | 647 |
| 460 | Non-Consumable Items | 3,869 | 179 | | 2,600 | | 300 | 300 | 300 |
| TOTAL REQUIREMENTS | | 35,269 | 33,504 | 0.33 | 28,000 | 0.34 | 26,000 | 26,000 | 26,000 |

LOWELL SCHOOL DISTRICT #71
GRANT FUNDS - TITLE I-A
RESOURCES AND REQUIREMENTS
JULY 1, 2019 - JUNE 30, 2020

| | | 2016-17 | 2017-18 | 2018-19 | | 2019-20 | | | |
|---|--|---------|---------|---------|---------|---------|----------|----------|---------|
| Code | DESCRIPTION | ACTUAL | ACTUAL | FTE | BUDGET | FTE | PROPOSED | APPROVED | ADOPTED |
| RESOURCES | | | | | | | | | |
| 4500 | Federal Grants Through the State | 116,225 | 119,141 | | 106,000 | | 79,000 | 79,000 | 79,000 |
| TOTAL RESOURCES | | 116,225 | 119,141 | | 106,000 | | 79,000 | 79,000 | 79,000 |
| REQUIREMENTS | | | | | | | | | |
| 1272 | Title I-A | | | | | | | | |
| 111 | Licensed Salaries | 18,372 | 11,026 | 0.00 | 2,250 | 0.00 | 0 | 0 | 0 |
| 112 | Classified Salaries | 26,720 | 24,451 | 1.51 | 33,169 | 0.72 | 15,457 | 15,457 | 15,457 |
| 113 | Administrators | 6,438 | 29,991 | 0.34 | 32,242 | 0.33 | 31,504 | 31,504 | 31,504 |
| 122 | Substitute - Classified | 500 | 0 | | 0 | | 0 | 0 | 0 |
| 211 | PERS/FICA | 13,804 | 22,833 | | 24,036 | | 18,893 | 18,893 | 18,893 |
| 231 | Workers' Compensation Insurance | 139 | 271 | | 313 | | 169 | 169 | 169 |
| 241 | Medical/Dental/Vision/Life | 8,199 | 9,846 | | 13,738 | | 8,503 | 8,503 | 8,503 |
| 312 | Professional Development - Instructional | 3,240 | 3,689 | | 0 | | 1,000 | 1,000 | 1,000 |
| 410 | Consumable Supplies | 477 | 2,067 | | 252 | | 575 | 575 | 575 |
| 640 | Dues and Fees | 0 | 596 | | 0 | | 600 | 600 | 600 |
| 690 | Indirect | 6,178 | 6,627 | | 0 | | 2,299 | 2,299 | 2,299 |
| Sub-Total - Title I-A | | 84,067 | 111,397 | 1.85 | 106,000 | 1.05 | 79,000 | 79,000 | 79,000 |
| 2620 | Planning, Research, Development | | | | | | | | |
| 113 | Administrators | 22,211 | 5,237 | | 0 | | 0 | 0 | 0 |
| 210 | PERS/FICA | 7,197 | 1,857 | | 0 | | 0 | 0 | 0 |
| 231 | Workers' Compensation Insurance | 83 | 18 | | 0 | | 0 | 0 | 0 |
| 241 | Medical/Dental/Vision/Life | 2,667 | 632 | | 0 | | 0 | 0 | 0 |
| Sub-Total - Planning, Research, Development | | 32,158 | 7,744 | 0.00 | 0 | 0.00 | 0 | 0 | 0 |
| TOTAL REQUIREMENTS | | 116,225 | 119,141 | 1.85 | 106,000 | 1.05 | 79,000 | 79,000 | 79,000 |

LOWELL SCHOOL DISTRICT #71
GRANT FUNDS - TITLE II-A
RESOURCES AND REQUIREMENTS
JULY 1, 2019 - JUNE 30, 2020

| Code | | DESCRIPTION | 2016-17 ACTUAL | 2017-18 ACTUAL | 2018-19 | | 2019-20 | | | |
|--------------------|----------------------------------|-------------|-------------------|-------------------|---------|--------|---------|----------|----------|---------|
| | | | | | FTE | BUDGET | FTE | PROPOSED | APPROVED | ADOPTED |
| RESOURCES | | | | | | | | | | |
| 4500 | Federal Grants Through the State | | 13,560 | 11,801 | | 10,000 | | 10,000 | 10,000 | 10,000 |
| TOTAL RESOURCES | | | 13,560 | 11,801 | | 10,000 | | 10,000 | 10,000 | 10,000 |
| REQUIREMENTS | | | | | | | | | | |
| 2240 | Professional Development | | | | | | | | | |
| 111 | Licensed Salaries | | 8,822 | 8,643 | | 5,100 | | 6,900 | 6,900 | 6,900 |
| 121 | Substitute Licensed | | 82 | 89 | | 100 | | 0 | 0 | 0 |
| 122 | Substitute - Classified | | 829 | 0 | | 800 | | 0 | 0 | 0 |
| 211 | PERS | | 846 | 1,480 | | 1,610 | | 1,834 | 1,834 | 1,834 |
| 212 | PERS Pick-Up | | 288 | 389 | | 420 | | 414 | 414 | 414 |
| 220 | FICA | | 741 | 662 | | 459 | | 528 | 528 | 528 |
| 231 | Workers' Compensation Insurance | | 39 | 32 | | 25 | | 26 | 26 | 26 |
| 241 | Medical/Dental/Vision | | 264 | 0 | | 220 | | 0 | 0 | 0 |
| 311 | Instruction Services | | 978 | 0 | | 751 | | 0 | 0 | 0 |
| 420 | Textbooks | | 0 | 259 | | 0 | | 0 | 0 | 0 |
| 690 | Indirect | | 671 | 247 | | 515 | | 298 | 298 | 298 |
| TOTAL REQUIREMENTS | | | 13,560 | 11,801 | 0.00 | 10,000 | 0.00 | 10,000 | 10,000 | 10,000 |

LOWELL SCHOOL DISTRICT #71
GRANT FUNDS - IDEA
RESOURCES AND REQUIREMENTS
JULY 1, 2019 - JUNE 30, 2020

| Code | | DESCRIPTION | 2016-17 ACTUAL | 2017-18 ACTUAL | 2018-19 | | 2019-20 | | | |
|--------------------|----------------------------------|-------------|-------------------|-------------------|---------|--------|---------|----------|----------|---------|
| | | | | | FTE | BUDGET | FTE | PROPOSED | APPROVED | ADOPTED |
| RESOURCES | | | | | | | | | | |
| 4500 | Federal Grants Through the State | | 54,070 | 185,260 | | 68,000 | | 90,000 | 90,000 | 90,000 |
| TOTAL RESOURCES | | | 54,070 | 185,260 | | 68,000 | | 90,000 | 90,000 | 90,000 |
| REQUIREMENTS | | | | | | | | | | |
| 1250 | Special Education | | | | | | | | | |
| 311 | Instruction Services | | 50,947 | 182,069 | | 68,000 | | 90,000 | 90,000 | 90,000 |
| 371 | Tuition | | 0 | 3,191 | | 0 | | 0 | 0 | 0 |
| 690 | Indirect | | 3,123 | 0 | | 0 | | 0 | 0 | 0 |
| TOTAL REQUIREMENTS | | | 54,070 | 185,260 | | 68,000 | | 90,000 | 90,000 | 90,000 |

LOWELL SCHOOL DISTRICT #71
GRANT FUNDS - IDEA ENHANCEMENT
RESOURCES AND REQUIREMENTS
JULY 1, 2019 - JUNE 30, 2020

| Code | | DESCRIPTION | 2016-17 ACTUAL | 2017-18 ACTUAL | 2018-19 | | 2019-20 | | | |
|--------------------|----------------------------------|-------------|-------------------|-------------------|---------|--------|---------|----------|----------|---------|
| | | | | | FTE | BUDGET | FTE | PROPOSED | APPROVED | ADOPTED |
| RESOURCES | | | | | | | | | | |
| 4500 | Federal Grants Through the State | | 0 | 0 | | 1,600 | | 1,600 | 1,600 | 1,600 |
| TOTAL RESOURCES | | | 0 | 0 | | 1,600 | | 1,600 | 1,600 | 1,600 |
| REQUIREMENTS | | | | | | | | | | |
| 2240 | Professional Development | | | | | | | | | |
| 121 | Substitute Licensed | | 0 | 0 | | 1,390 | | 1,430 | 1,430 | 1,430 |
| 220 | FICA | | 0 | 0 | | 106 | | 109 | 109 | 109 |
| 231 | Workers' Compensation Insurance | | 0 | 0 | | 13 | | 13 | 13 | 13 |
| 690 | Indirect | | 0 | 0 | | 91 | | 48 | 48 | 48 |
| TOTAL REQUIREMENTS | | | 0 | 0 | | 1,600 | | 1,600 | 1,600 | 1,600 |

LOWELL SCHOOL DISTRICT #71
GRANT FUNDS - SPR&I
RESOURCES AND REQUIREMENTS
JULY 1, 2019 - JUNE 30, 2020

| CodeDESCRIPTION | | 2016-17 ACTUAL | 2017-18 ACTUAL | 2018-19 | | 2019-20 | | | |
|--------------------|----------------------------------|-------------------|-------------------|---------|--------|---------|----------|----------|---------|
| | | | | FTE | BUDGET | FTE | PROPOSED | APPROVED | ADOPTED |
| RESOURCES | | | | | | | | | |
| 4500 | Federal Grants Through the State | 1,248 | 1,301 | | 1,300 | | 1,400 | 1,400 | 1,400 |
| TOTAL RESOURCES | | 1,248 | 1,301 | | 1,300 | | 1,400 | 1,400 | 1,400 |
| REQUIREMENTS | | | | | | | | | |
| 2240 | Professional Development | | | | | | | | |
| 121 | Substitute Licensed | 586 | 826 | | 855 | | 900 | 900 | 900 |
| 211 | PERS | 59 | 121 | | 0 | | 0 | 0 | 0 |
| 220 | FICA | 45 | 63 | | 65 | | 70 | 70 | 70 |
| 231 | Workers' Compensation Insurance | 2 | 3 | | 3 | | 4 | 4 | 4 |
| 340 | Travel | 484 | 288 | | 305 | | 386 | 386 | 386 |
| 690 | Indirect | 72 | 0 | | 72 | | 40 | 40 | 40 |
| TOTAL REQUIREMENTS | | 1,248 | 1,301 | | 1,300 | | 1,400 | 1,400 | 1,400 |

LOWELL SCHOOL DISTRICT #71
GRANT FUNDS - GEAR UP
RESOURCES AND REQUIREMENTS
JULY 1, 2019 - JUNE 30, 2020

| Code | | DESCRIPTION | 2016-17 ACTUAL | 2017-18 ACTUAL | 2018-19 | | 2019-20 | | |
|--------------------|---------------------------------|-------------|-------------------|-------------------|---------|--------|---------|----------|----------|
| | | | | | FTE | BUDGET | FTE | PROPOSED | APPROVED |
| RESOURCES | | | | | | | | | |
| 4700 | Federal Grants Through OSU | | 24,684 | 48,554 | | 40,000 | | 40,000 | 40,000 |
| TOTAL RESOURCES | | | 24,684 | 48,554 | | 40,000 | | 40,000 | 40,000 |
| REQUIREMENTS | | | | | | | | | |
| 2120 | Guidance Services | | | | | | | | |
| 111 | Licensed Salaries | | 9,983 | 18,740 | 0.25 | 11,400 | 0.25 | 11,200 | 11,200 |
| 121 | Substitute - Licensed | | 0 | 714 | | 0 | | 0 | 0 |
| 211 | PERS | | 423 | 1,237 | | 0 | | 0 | 0 |
| 212 | PERS Pick-Up | | 122 | 305 | | 0 | | 0 | 0 |
| 220 | FICA | | 755 | 1,464 | | 872 | | 857 | 857 |
| 231 | Workers' Compensation Insurance | | 37 | 72 | | 43 | | 35 | 35 |
| 241 | Medical/Dental/Vision | | 54 | 2 | | 0 | | 0 | 0 |
| 310 | Instruction Services | | 0 | 401 | | 6,000 | | 2,000 | 2,000 |
| 340 | Travel | | 725 | 2,875 | | 5,000 | | 5,000 | 5,000 |
| 410 | Consumable Supplies | | 2,836 | 1,740 | | 11,685 | | 9,908 | 9,908 |
| 420 | Textbooks | | 0 | 0 | | 0 | | 1,000 | 1,000 |
| 460 | Non-Consumable Items | | 0 | 1,153 | | 1,000 | | 1,000 | 1,000 |
| 480 | Computer Hardware | | 8,989 | 19,851 | | 4,000 | | 9,000 | 9,000 |
| 640 | Dues and Fees | | 760 | 0 | | 0 | | 0 | 0 |
| TOTAL REQUIREMENTS | | | 24,684 | 48,554 | 0.25 | 40,000 | 0.25 | 40,000 | 40,000 |

LOWELL SCHOOL DISTRICT #71
GRANT FUNDS - MEASURE 98 - HIGH SCHOOL SUCCESS
RESOURCES AND REQUIREMENTS
JULY 1, 2019 - JUNE 30, 2020

| | | 2016-17 | 2017-18 | 2018-19 | | 2019-20 | | | |
|--------------------|---------------------------------|---------|---------|---------|--------|---------|----------|----------|---------|
| Code | DESCRIPTION | ACTUAL | ACTUAL | FTE | BUDGET | FTE | PROPOSED | APPROVED | ADOPTED |
| RESOURCES | | | | | | | | | |
| 3299 | Other Restricted State Grants | 0 | 68,511 | | 79,200 | | 67,000 | 67,000 | 67,000 |
| TOTAL RESOURCES | | 0 | 68,511 | | 79,200 | | 67,000 | 67,000 | 67,000 |
| REQUIREMENTS | | | | | | | | | |
| 2120 | Guidance Services | | | | | | | | |
| 111 | Licensed Salaries | 0 | 38,471 | 0.63 | 25,997 | 0.50 | 22,075 | 22,075 | 22,075 |
| 121 | Substitute Licensed | 0 | 333 | | 0 | | 0 | 0 | 0 |
| 211 | PERS | 0 | 0 | | 4,680 | | 5,867 | 5,867 | 5,867 |
| 212 | PERS Pick-Up | 0 | 0 | | 1,284 | | 1,325 | 1,325 | 1,325 |
| 220 | FICA | 0 | 2,923 | | 1,989 | | 1,689 | 1,689 | 1,689 |
| 231 | Workers' Compensation Insurance | 0 | 138 | | 89 | | 79 | 79 | 79 |
| 241 | Medical/Dental/Vision | 0 | 3,324 | | 6,648 | | 7,296 | 7,296 | 7,296 |
| 312 | Professional Development | 0 | 0 | | 2,000 | | 0 | 0 | 0 |
| 340 | Travel | 0 | 0 | | 200 | | 200 | 200 | 200 |
| 389 | Professional Services | 0 | 0 | | 7,500 | | 3,900 | 3,900 | 3,900 |
| 410 | Consumable Supplies | 0 | 1,059 | | 2,000 | | 2,000 | 2,000 | 2,000 |
| 420 | Textbooks | 0 | 0 | | 2,000 | | 2,000 | 2,000 | 2,000 |
| 460 | Non-Consumable Items | 0 | 19,001 | | 20,408 | | 18,000 | 18,000 | 18,000 |
| 690 | Indirect | 0 | 3,262 | | 4,405 | | 2,569 | 2,569 | 2,569 |
| TOTAL REQUIREMENTS | | 0 | 68,511 | 0.63 | 79,200 | 0.50 | 67,000 | 67,000 | 67,000 |

LOWELL SCHOOL DISTRICT #71
GRANT FUNDS - REAP
RESOURCES AND REQUIREMENTS
JULY 1, 2019 - JUNE 30, 2020

| Code | | DESCRIPTION | 2016-17 ACTUAL | 2017-18 ACTUAL | 2018-19 | | 2019-20 | | | |
|--------------------|--------------------------------------|-------------|-------------------|-------------------|---------|--------|---------|----------|----------|---------|
| | | | | | FTE | BUDGET | FTE | PROPOSED | APPROVED | ADOPTED |
| RESOURCES | | | | | | | | | | |
| 4300 | Federal Grants Direct from Fed Govt. | | 25,496 | 20,215 | | 30,000 | | 0 | 0 | 0 |
| TOTAL RESOURCES | | | 25,496 | 20,215 | | 30,000 | | 0 | 0 | 0 |
| REQUIREMENTS | | | | | | | | | | |
| 1131 | High School | | | | | | | | | |
| 111 | Licensed Salaries | | 6,120 | 0 | 0.27 | 14,999 | 0.00 | 0 | 0 | 0 |
| 112 | Classified Salaries | | 189 | 150 | | 0 | | 0 | 0 | 0 |
| 113 | Administrators | | 10,987 | 13,066 | | 0 | | 0 | 0 | 0 |
| 211 | PERS | | 2,417 | 3,630 | | 3,280 | | 0 | 0 | 0 |
| 212 | PERS Pick-Up | | 652 | 803 | | 900 | | 0 | 0 | 0 |
| 220 | FICA | | 987 | 967 | | 1,147 | | 0 | 0 | 0 |
| 231 | Workers' Compensation Insurance | | 62 | 46 | | 54 | | 0 | 0 | 0 |
| 241 | Medical/Dental/Vision | | 969 | 1,498 | | 3,626 | | 0 | 0 | 0 |
| 340 | Travel | | 0 | 0 | | 500 | | 0 | 0 | 0 |
| 410 | Consumable Supplies | | 1,640 | 0 | | 3,825 | | 0 | 0 | 0 |
| 690 | Indirect | | 1,473 | 55 | | 1,669 | | 0 | 0 | 0 |
| TOTAL REQUIREMENTS | | | 25,496 | 20,215 | 0.27 | 30,000 | 0.00 | 0 | 0 | 0 |

LOWELL SCHOOL DISTRICT #71
GRANT FUNDS - KITS
RESOURCES AND REQUIREMENTS
JULY 1, 2019 - JUNE 30, 2020

| Code | | DESCRIPTION | 2016-17 ACTUAL | 2017-18 ACTUAL | 2018-19 | | 2019-20 | | | |
|--------------------|-----------------------------------|-------------|-------------------|-------------------|---------|--------|---------|----------|----------|---------|
| | | | | | FTE | BUDGET | FTE | PROPOSED | APPROVED | ADOPTED |
| RESOURCES | | | | | | | | | | |
| 1990 | Miscellaneous Revenue | | 19,953 | 240 | | 19,000 | | 0 | 0 | 0 |
| 4700 | Federal Grants Through United Way | | 19,247 | 16,862 | | 0 | | 0 | 0 | 0 |
| TOTAL RESOURCES | | | 39,200 | 17,102 | | 19,000 | | 0 | 0 | 0 |
| REQUIREMENTS | | | | | | | | | | |
| 2210 | Improvement of Instruction | | | | | | | | | |
| 111 | Licensed Salaries | | 9,364 | 5,467 | | 8,700 | | 0 | 0 | 0 |
| 112 | Classified Salaries | | 5,475 | 7,291 | | 4,500 | | 0 | 0 | 0 |
| 121 | Substitute - Certified | | 175 | 0 | | 0 | | 0 | 0 | 0 |
| 211 | PERS | | 1,909 | 1,557 | | 2,910 | | 0 | 0 | 0 |
| 212 | PERS Pick-Up | | 575 | 378 | | 792 | | 0 | 0 | 0 |
| 220 | FICA | | 1,142 | 972 | | 1,010 | | 0 | 0 | 0 |
| 231 | Workers' Compensation Insurance | | 62 | 50 | | 38 | | 0 | 0 | 0 |
| 340 | Travel | | 16 | 0 | | 50 | | 0 | 0 | 0 |
| 389 | District Match | | 19,418 | 0 | | 0 | | 0 | 0 | 0 |
| 410 | Consumable Supplies | | 962 | 446 | | 1,000 | | 0 | 0 | 0 |
| 690 | Indirect | | 102 | 941 | | 0 | | 0 | 0 | 0 |
| TOTAL REQUIREMENTS | | | 39,200 | 17,102 | 0.00 | 19,000 | 0.00 | 0 | 0 | 0 |

LOWELL SCHOOL DISTRICT #71
GRANT FUNDS - PHYSICAL EDUCATION
RESOURCES AND REQUIREMENTS
JULY 1, 2019 - JUNE 30, 2020

| Code | | DESCRIPTION | 2016-17 ACTUAL | 2017-18 ACTUAL | 2018-19 | | 2019-20 | | | |
|--------------------|--|-------------|-------------------|-------------------|---------|--------|---------|----------|----------|---------|
| | | | | | FTE | BUDGET | FTE | PROPOSED | APPROVED | ADOPTED |
| RESOURCES | | | | | | | | | | |
| 3299 | Other Restricted State Grants | | 13,727 | 9,000 | | 0 | | 0 | 0 | 0 |
| TOTAL RESOURCES | | | 13,727 | 9,000 | | 0 | | 0 | 0 | 0 |
| REQUIREMENTS | | | | | | | | | | |
| 1111 | Elementary | | | | | | | | | |
| 111 | Licensed Salaries | | 13,682 | 0 | | 0 | | 0 | 0 | 0 |
| 231 | Workers' Compensation Insurance | | 45 | 0 | | 0 | | 0 | 0 | 0 |
| 312 | Professional Development - Instructional | | 0 | 9,000 | | 0 | | 0 | 0 | 0 |
| TOTAL REQUIREMENTS | | | 13,727 | 9,000 | 0.00 | 0 | 0.00 | 0 | 0 | 0 |

LOWELL SCHOOL DISTRICT #71
GRANT FUNDS - CATCH
RESOURCES AND REQUIREMENTS
JULY 1, 2019 - JUNE 30, 2020

| Code | | DESCRIPTION | 2016-17 ACTUAL | 2017-18 ACTUAL | 2018-19 | | 2019-20 | | | |
|--------------------|--|-------------|-------------------|-------------------|---------|--------|---------|----------|----------|---------|
| | | | | | FTE | BUDGET | FTE | PROPOSED | APPROVED | ADOPTED |
| RESOURCES | | | | | | | | | | |
| 1990 | Miscellaneous Revenue | | 7,532 | 0 | | 0 | | 0 | 0 | 0 |
| TOTAL RESOURCES | | | 7,532 | 0 | | 0 | | 0 | 0 | 0 |
| REQUIREMENTS | | | | | | | | | | |
| 2210 | Improvement of Instruction | | | | | | | | | |
| 111 | Licensed Salaries | | 3,939 | 0 | | 0 | | 0 | 0 | 0 |
| 210 | PERS & FICA | | 1,230 | 0 | | 0 | | 0 | 0 | 0 |
| 231 | Workers' Compensation Insurance | | 15 | 0 | | 0 | | 0 | 0 | 0 |
| 312 | Professional Development - Instructional | | 346 | 0 | | 0 | | 0 | 0 | 0 |
| 342 | Travel | | 120 | 0 | | 0 | | 0 | 0 | 0 |
| 389 | Non-Instructional Professional Services | | 1,498 | 0 | | 0 | | 0 | 0 | 0 |
| 410 | Consumable Supplies | | 335 | 0 | | 0 | | 0 | 0 | 0 |
| 460 | Non-Consumable Items | | 49 | 0 | | 0 | | 0 | 0 | 0 |
| TOTAL REQUIREMENTS | | | 7,532 | 0 | 0.00 | 0 | 0.00 | 0 | 0 | 0 |

LOWELL SCHOOL DISTRICT #71
GRANT FUNDS - MISCELLANEOUS GRANTS
RESOURCES AND REQUIREMENTS
JULY 1, 2019 - JUNE 30, 2020

| Code DESCRIPTION | | 2016-17 ACTUAL | 2017-18 ACTUAL | 2018-19 | | 2019-20 | | | |
|------------------------------|--|-------------------|-------------------|---------|--------|---------|----------|----------|---------|
| | | | | FTE | BUDGET | FTE | PROPOSED | APPROVED | ADOPTED |
| RESOURCES | | | | | | | | | |
| 1920 | Gifts & Donations | 15,020 | 9,443 | | 0 | | 0 | 0 | 0 |
| 3299 | Other Restricted State Grants | 14,043 | 3,915 | | 0 | | 0 | 0 | 0 |
| 4500 | Federal Grants Through the State | 5,096 | 10,000 | | 0 | | 0 | 0 | 0 |
| TOTAL RESOURCES | | 34,159 | 23,358 | | 0 | | 0 | 0 | 0 |
| REQUIREMENTS | | | | | | | | | |
| 111 | Elementary | | | | | | | | |
| 410 | Consumable Supplies | 0 | 5,159 | | 0 | | 0 | 0 | 0 |
| 480 | Computer Hardware | 0 | 1,399 | | 0 | | 0 | 0 | 0 |
| Subtotal - High School | | 0 | 6,558 | | 0 | | 0 | 0 | 0 |
| 1131 | High School | | | | | | | | |
| 312 | Professional Development - Instructional | 0 | 1,884 | | 0 | | 0 | 0 | 0 |
| 410 | Consumable Supplies | 2,362 | 0 | | 0 | | 0 | 0 | 0 |
| 460 | Non-Consumable Items | 3,583 | 1,000 | | 0 | | 0 | 0 | 0 |
| 480 | Computer Hardware | 2,793 | 0 | | 0 | | 0 | 0 | 0 |
| 540 | Equipment Purchase | 5,000 | 0 | | 0 | | 0 | 0 | 0 |
| 640 | Dues and Fees | 570 | 0 | | 0 | | 0 | 0 | 0 |
| Subtotal - High School | | 14,308 | 2,884 | | 0 | | 0 | 0 | 0 |
| 1250 | Special Education | | | | | | | | |
| 100 | Salaries | 494 | 0 | | 0 | | 0 | 0 | 0 |
| 200 | Benefits | 463 | 0 | | 0 | | 0 | 0 | 0 |
| Subtotal - Special Education | | 957 | 0 | | 0 | | 0 | 0 | 0 |
| 2210 | Improvement of Instruction | | | | | | | | |
| 100 | Salaries | 0 | 5,244 | | 0 | | 0 | 0 | 0 |
| 200 | Benefits | 0 | 2,825 | | 0 | | 0 | 0 | 0 |
| 389 | Non-Instructional Professional Services | 1,240 | 0 | | 0 | | 0 | 0 | 0 |
| 410 | Consumable Supplies | 258 | 3,163 | | 0 | | 0 | 0 | 0 |
| 460 | Non-Consumable Items | 5,977 | 2,684 | | 0 | | 0 | 0 | 0 |

LOWELL SCHOOL DISTRICT #71
GRANT FUNDS - MISCELLANEOUS GRANTS
RESOURCES AND REQUIREMENTS
JULY 1, 2019 - JUNE 30, 2020

| Code | DESCRIPTION | 2016-17 ACTUAL | 2017-18 ACTUAL | 2018-19 | | 2019-20 | | | |
|-------------|--|-------------------|-------------------|---------|----------|---------|----------|----------|----------|
| | | | | FTE | BUDGET | FTE | PROPOSED | APPROVED | ADOPTED |
| 480 | Computer Hardware | 949 | 0 | | 0 | | 0 | 0 | 0 |
| | Subtotal - Improvement of Instruction | 8,424 | 13,916 | | 0 | | 0 | 0 | 0 |
| 2240 | Professional Development | | | | | | | | |
| 100 | Salaries | 874 | 0 | | 0 | | 0 | 0 | 0 |
| 200 | Benefits | 329 | 0 | | 0 | | 0 | 0 | 0 |
| 340 | Travel | 632 | 0 | | 0 | | 0 | 0 | 0 |
| 410 | Consumable Supplies | 3,064 | 0 | | 0 | | 0 | 0 | 0 |
| 690 | Indirect | 279 | 0 | | 0 | | 0 | 0 | 0 |
| | Subtotal - Professional Development | 5,178 | 0 | | 0 | | 0 | 0 | 0 |
| 3100 | Food Service | | | | | | | | |
| 100 | Salaries | 2,278 | 0 | | 0 | | 0 | 0 | 0 |
| 200 | Benefits | 722 | 0 | | 0 | | 0 | 0 | 0 |
| 410 | Consumable Supplies | 292 | 0 | | 0 | | 0 | 0 | 0 |
| 460 | Non-Consumable Items | 2,000 | 0 | | 0 | | 0 | 0 | 0 |
| | Subtotal - Food Service | 5,292 | 0 | | 0 | | 0 | 0 | 0 |
| | | | | | | | | | |
| | TOTAL REQUIREMENTS | 34,159 | 23,358 | | 0 | | 0 | 0 | 0 |

2016-17 Grants:

| | |
|-------------------------------|--|
| CTE-Career Pathways | Oregon Community Foundation |
| Let's Move | Chintimini -Microbes, STEM it Up, It's a Natural |
| Interim Formative Assessments | Lowe's |
| Summer Meals | Sawstop |
| OCF - Integrated Technologies | Oregon First Robotics |
| IDEA Part B-619 | Coaching/Professional Development |

2017-18 Grants:

Chintimini - Microbes
Chintimini - Tinker Time
CTE-Career Pathways
YSA School Engagement
Student Support
Music Counts

LOWELL SCHOOL DISTRICT #71
GRANT FUNDS - EXCESS APPROPRIATIONS
 RESOURCES AND REQUIREMENTS
 JULY 1, 2019 - JUNE 30, 2020

| Code | | DESCRIPTION | 2016-17 ACTUAL | 2017-18 ACTUAL | 2018-19 | | 2019-20 | | | |
|---------------------------------------|---------------------------------------|-------------|-------------------|-------------------|---------|--------|---------|----------|----------|---------|
| | | | | | FTE | BUDGET | FTE | PROPOSED | APPROVED | ADOPTED |
| RESOURCES | | | | | | | | | | |
| 3299 | Other Restricted State Grants | | 0 | 0 | | 40,000 | | 40,000 | 40,000 | 40,000 |
| 4700 | Federal Grants Through Other Agencies | | 0 | 0 | | 40,000 | | 40,000 | 40,000 | 40,000 |
| TOTAL RESOURCES | | | 0 | 0 | | 80,000 | | 80,000 | 80,000 | 80,000 |
| REQUIREMENTS | | | | | | | | | | |
| 1111 | Elementary | | | | | | | | | |
| 390 | Other Professional Services | | 0 | 0 | | 40,000 | | 40,000 | 40,000 | 40,000 |
| Subtotal - Elementary | | | 0 | 0 | | 40,000 | | 40,000 | 40,000 | 40,000 |
| 2210 | Improvement of Instruction | | | | | | | | | |
| 390 | Other Professional Services | | 0 | 0 | | 40,000 | | 40,000 | 40,000 | 40,000 |
| Subtotal - Improvement of Instruction | | | 0 | 0 | | 40,000 | | 40,000 | 40,000 | 40,000 |
| | | | | | | | | | | |
| TOTAL REQUIREMENTS | | | 0 | 0 | | 80,000 | | 80,000 | 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 297 - Food Service
- Fund 299 - Activity

LOWELL SCHOOL DISTRICT #71
AFTER SCHOOL PROGRAM FUND
RESOURCES AND REQUIREMENTS
JULY 1, 2019 - JUNE 30, 2020

| Code | | DESCRIPTION | 2016-17 ACTUAL | 2017-18 ACTUAL | 2018-19 | | 2019-20 | | |
|--|---------------------------------|-------------|-------------------|-------------------|---------|--------|---------|----------|----------|
| | | | | | FTE | BUDGET | FTE | PROPOSED | APPROVED |
| RESOURCES | | | | | | | | | |
| 1990 | Miscellaneous Revenue | | 10,584 | 24,201 | | 20,000 | | 25,000 | 25,000 |
| 5400 | Beginning Fund Balance | | 1,304 | 4,797 | | 12,000 | | 16,000 | 16,000 |
| TOTAL RESOURCES | | | 11,888 | 28,998 | | 32,000 | | 41,000 | 41,000 |
| REQUIREMENTS | | | | | | | | | |
| 1111 | Elementary | | | | | | | | |
| 111 | Licensed Salaries | | 175 | 150 | | 0 | | 0 | 0 |
| 112 | Classified Salaries | | 4,756 | 11,928 | 0.38 | 9,257 | 1.03 | 23,314 | 23,314 |
| 122 | Substitute - Classified | | 367 | 678 | | 496 | | 500 | 500 |
| 211 | PERS | | 814 | 276 | | 2,519 | | 2,007 | 2,007 |
| 212 | PERS Pick-Up | | 275 | 79 | | 555 | | 453 | 453 |
| 220 | FICA | | 405 | 976 | | 746 | | 1,784 | 1,784 |
| 231 | Workers' Compensation Insurance | | 21 | 72 | | 39 | | 92 | 92 |
| 241 | Medical/Dental/Vision | | 65 | 638 | | 0 | | 0 | 0 |
| 410 | Supplies | | 213 | 955 | | 1,000 | | 1,000 | 1,000 |
| Subtotal - Elementary | | | 7,091 | 15,752 | 0.38 | 14,612 | 1.03 | 29,150 | 29,150 |
| 6110 | Contingency | | | | | | | | |
| 810 | Contingency | | 0 | 0 | | 17,388 | | 11,850 | 11,850 |
| Subtotal - Contingency | | | 0 | 0 | | 17,388 | | 11,850 | 11,850 |
| 7000 | Unappr. Ending Fund Balance | | | | | | | | |
| 820 | Reserved for Next Year | | 4,797 | 13,246 | | 0 | | 0 | 0 |
| Subtotal - Unappr. Ending Fund Balance | | | 4,797 | 13,246 | | 0 | | 0 | 0 |
| | | | | | | | | | |
| TOTAL REQUIREMENTS | | | 11,888 | 28,998 | 0.38 | 32,000 | 1.03 | 41,000 | 41,000 |

LOWELL SCHOOL DISTRICT #71
CONSTRUCTION EXCISE TAX FUND
 RESOURCES AND REQUIREMENTS
 JULY 1, 2019 - JUNE 30, 2020

| Code | | DESCRIPTION | 2016-17 ACTUAL | 2017-18 ACTUAL | 2018-19 | | 2019-20 | | | |
|--|-----------------------------|-------------|-------------------|-------------------|---------|--------|---------|----------|----------|---------|
| | | | | | FTE | BUDGET | FTE | PROPOSED | APPROVED | ADOPTED |
| RESOURCES | | | | | | | | | | |
| 1130 | Construction Excise Tax | | 10,426 | 29,939 | | 10,000 | | 25,000 | 25,000 | 25,000 |
| 5400 | Beginning Fund Balance | | 0 | 10,426 | | 10,500 | | 29,000 | 29,000 | 29,000 |
| TOTAL RESOURCES | | | 10,426 | 40,365 | | 20,500 | | 54,000 | 54,000 | 54,000 |
| REQUIREMENTS | | | | | | | | | | |
| 2540 | Maintenance and Repair | | | | | | | | | |
| 590 | Capital Outlay | | 0 | 19,140 | | 20,500 | | 54,000 | 54,000 | 54,000 |
| Subtotal - Maintenance and Repair | | | 0 | 19,140 | | 20,500 | | 54,000 | 54,000 | 54,000 |
| 7000 | Unappr. Ending Fund Balance | | | | | | | | | |
| 820 | Reserved for Next Year | | 10,426 | 21,225 | | 0 | | 0 | 0 | 0 |
| Subtotal - Unappr. Ending Fund Balance | | | 10,426 | 21,225 | | 0 | | 0 | 0 | 0 |
| | | | | | | | | | | |
| TOTAL REQUIREMENTS | | | 10,426 | 40,365 | | 20,500 | | 54,000 | 54,000 | 54,000 |

**LOWELL SCHOOL DISTRICT #71
BUS REPLACEMENT FUND
RESOURCES AND REQUIREMENTS
JULY 1, 2019 - JUNE 30, 2020**

| Code | | DESCRIPTION | 2016-17 ACTUAL | 2017-18 ACTUAL | 2018-19 | | 2019-20 | | |
|--|----------------------------------|-------------|-------------------|-------------------|---------|---------|---------|----------|----------|
| | | | | | FTE | BUDGET | FTE | PROPOSED | APPROVED |
| RESOURCES | | | | | | | | | |
| 3222 | SSF Transportation Reimbursement | | 52,120 | 51,964 | | 64,000 | | 68,000 | 68,000 |
| 5100 | Proceeds from Debt | | 255,433 | 0 | | 0 | | 0 | 0 |
| 5200 | Transfer from General Fund | | 15,000 | 60,000 | | 60,000 | | 60,000 | 60,000 |
| 5300 | Sale of Fixed Assets | | 0 | 2,750 | | 0 | | 0 | 0 |
| 5400 | Beginning Fund Balance | | 71,544 | 58,204 | | 96,500 | | 117,000 | 117,000 |
| TOTAL RESOURCES | | | 394,097 | 172,918 | | 220,500 | | 245,000 | 245,000 |
| REQUIREMENTS | | | | | | | | | |
| 2550 | Bus Replacement | | | | | | | | |
| 389 | Professional Services | | 500 | 0 | | 0 | | 0 | 0 |
| 564 | Bus Purchase | | 279,311 | 0 | | 134,400 | | 140,200 | 140,200 |
| Subtotal - Bus Replacement | | | 279,811 | 0 | | 134,400 | | 140,200 | 140,200 |
| 5100 | Debt Service | | | | | | | | |
| 610 | Principal | | 42,712 | 71,034 | | 68,400 | | 83,500 | 83,500 |
| 622 | Interest | | 13,370 | 14,690 | | 17,700 | | 21,300 | 21,300 |
| Subtotal - Debt Service | | | 56,082 | 85,724 | | 86,100 | | 104,800 | 104,800 |
| 7000 | Unappr. Ending Fund Balance | | | | | | | | |
| 820 | Reserved for Next Year | | 58,204 | 87,194 | | 0 | | 0 | 0 |
| Subtotal - Unappr. Ending Fund Balance | | | 58,204 | 87,194 | | 0 | | 0 | 0 |
| | | | | | | | | | |
| TOTAL REQUIREMENTS | | | 394,097 | 172,918 | | 220,500 | | 245,000 | 245,000 |

LOWELL SCHOOL DISTRICT #71
RENTAL HOUSES FUND
RESOURCES AND REQUIREMENTS
JULY 1, 2019 - JUNE 30, 2020

| Code | | DESCRIPTION | 2016-17 ACTUAL | 2017-18 ACTUAL | 2018-19 | | 2019-20 | | |
|--|-----------------------------|-------------|-------------------|-------------------|---------|--------|---------|----------|----------|
| | | | | | FTE | BUDGET | FTE | PROPOSED | APPROVED |
| RESOURCES | | | | | | | | | |
| 1910 | Rental Income | | 35,290 | 39,491 | | 42,363 | | 43,134 | 43,134 |
| 5400 | Beginning Fund Balance | | 0 | 795 | | 5,000 | | 10,000 | 10,000 |
| TOTAL RESOURCES | | | 35,290 | 40,286 | | 47,363 | | 53,134 | 53,134 |
| REQUIREMENTS | | | | | | | | | |
| 1131 | High School | | | | | | | | |
| 111 | Licensed Salaries | | 7,336 | 5,139 | 0.08 | 5,279 | 0.08 | 5,267 | 5,267 |
| 211 | PERS | | 1,638 | 1,398 | | 1,436 | | 1,688 | 1,688 |
| 212 | PERS Pick-Up | | 440 | 308 | | 317 | | 316 | 316 |
| 220 | FICA | | 561 | 383 | | 404 | | 403 | 403 |
| 231 | Workers' Compensation | | 26 | 18 | | 19 | | 18 | 18 |
| 241 | Medical/Dental/Vision | | 1,052 | 986 | | 997 | | 1,094 | 1,094 |
| Subtotal - High School | | | 11,053 | 8,232 | 0.08 | 8,452 | 0.08 | 8,786 | 8,786 |
| 2540 | Maintenance and Repair | | | | | | | | |
| 322 | Repairs & Maintenance | | 7,644 | 10,458 | | 28,290 | | 32,908 | 32,908 |
| 325 | Electricity | | 3,415 | 2,713 | | 1,500 | | 2,000 | 2,000 |
| 327 | Water & Sewer | | 674 | 0 | | 600 | | 0 | 0 |
| 389 | Property Management Fee | | 3,764 | 4,521 | | 4,521 | | 4,940 | 4,940 |
| 410 | Supplies | | 2,960 | 1,041 | | 2,000 | | 2,000 | 2,000 |
| 460 | Non-Consumable Items | | 4,985 | 309 | | 2,000 | | 1,600 | 1,600 |
| 640 | Dues and Fees | | 0 | 0 | | 0 | | 900 | 900 |
| Subtotal - Maintenance and Repair | | | 23,442 | 19,042 | | 38,911 | | 44,348 | 44,348 |
| 7000 | Unappr. Ending Fund Balance | | | | | | | | |
| 820 | Reserved for Next Year | | 795 | 13,012 | | 0 | | 0 | 0 |
| Subtotal - Unappr. Ending Fund Balance | | | 795 | 13,012 | | 0 | | 0 | 0 |
| | | | | | | | | | |
| TOTAL REQUIREMENTS | | | 35,290 | 40,286 | 0.08 | 47,363 | 0.08 | 53,134 | 53,134 |

LOWELL SCHOOL DISTRICT #71
ATHLETICS AND ACTIVITIES FUND
RESOURCES AND REQUIREMENTS
JULY 1, 2019 - JUNE 30, 2020

| Code | | DESCRIPTION | 2016-17 ACTUAL | 2017-18 ACTUAL | 2018-19 | | 2019-20 | | |
|--------------------------|----------------------------------|-------------|-------------------|-------------------|---------|---------|---------|----------|----------|
| | | | | | FTE | BUDGET | FTE | PROPOSED | APPROVED |
| RESOURCES | | | | | | | | | |
| 1990 | Miscellaneous | | 3,924 | 3,355 | | 5,000 | | 5,000 | 5,000 |
| 5200 | Transfer From General Fund | | 112,130 | 205,000 | | 122,000 | | 134,000 | 134,000 |
| 5400 | Beginning Fund Balance | | 75 | 142 | | 0 | | 0 | 0 |
| TOTAL RESOURCES | | | 116,129 | 208,497 | | 127,000 | | 139,000 | 139,000 |
| REQUIREMENTS | | | | | | | | | |
| ATHLETICS | | | | | | | | | |
| 1122 | Jr. High School Extra Curricular | | | | | | | | |
| 124 | Temporary Salaries | | 3,000 | 2,500 | | 3,000 | | 3,000 | 3,000 |
| 130 | Extra Duty | | 500 | 1,000 | | 0 | | 0 | 0 |
| 210 | PERS/PERS Pick-up | | 236 | 278 | | 0 | | 163 | 163 |
| 220 | FICA | | 268 | 268 | | 230 | | 230 | 230 |
| 231 | Workers Comp | | 88 | 16 | | 10 | | 9 | 9 |
| Subtotal-Jr. High School | | | 4,092 | 4,062 | | 3,240 | | 3,402 | 3,402 |
| 1132 | High School Extra Curricular | | | | | | | | |
| 124 | Temporary | | 24,000 | 25,400 | | 25,500 | | 26,200 | 26,200 |
| 130 | Extra Duty Pay | | 11,600 | 14,600 | | 10,500 | | 13,100 | 13,100 |
| 210 | PERS/PERS Pick-up | | 5,895 | 7,545 | | 8,818 | | 8,663 | 8,663 |
| 220 | FICA | | 2,697 | 3,025 | | 2,754 | | 3,006 | 3,006 |
| 231 | Workers Comp | | 799 | 159 | | 115 | | 143 | 143 |
| 319 | Student Activity Funds | | 0 | 8,000 | | 8,000 | | 8,000 | 8,000 |
| 322 | Repairs and Maintenance | | 1,441 | 12,159 | | 2,000 | | 2,000 | 2,000 |
| 340 | Travel | | 5,192 | 3,441 | | 5,000 | | 5,000 | 5,000 |
| 380 | Officials | | 17,389 | 21,548 | | 21,000 | | 22,575 | 22,575 |
| 410 | Supplies | | 1,928 | 80 | | 1,475 | | 778 | 778 |
| 590 | Capital Outlay | | 0 | 67,300 | | 0 | | 0 | 0 |
| 640 | Dues and Fees | | 1,006 | 1,887 | | 2,000 | | 0 | 0 |
| Subtotal-High School | | | 71,947 | 165,144 | | 87,162 | | 89,465 | 89,465 |

LOWELL SCHOOL DISTRICT #71
ATHLETICS AND ACTIVITIES FUND
RESOURCES AND REQUIREMENTS
JULY 1, 2019 - JUNE 30, 2020

| Code | | DESCRIPTION | 2016-17 ACTUAL | 2017-18 ACTUAL | 2018-19 | | 2019-20 | | |
|--|------------------------------|-------------|-------------------|-------------------|---------|---------|---------|----------|----------|
| | | | | | FTE | BUDGET | FTE | PROPOSED | APPROVED |
| ACTIVITIES | | | | | | | | | |
| 1132 | High School Extra Curricular | | | | | | | | |
| 124 | Temporary | 250 | 600 | | 1,000 | | 0 | 0 | 0 |
| 130 | Extra Duty Pay | 10,600 | 13,250 | | 13,600 | | 14,100 | 14,100 | 14,100 |
| 210 | PERS/PERS Pick-up | 2,740 | 4,128 | | 4,201 | | 4,867 | 4,867 | 4,867 |
| 220 | FICA | 813 | 1,031 | | 1,117 | | 1,079 | 1,079 | 1,079 |
| 231 | Workers Comp | 43 | 52 | | 47 | | 66 | 66 | 66 |
| 410 | Supplies | 1,409 | 1,000 | | 0 | | 1,000 | 1,000 | 1,000 |
| 640 | Dues and Fees | 1,925 | 2,005 | | 0 | | 2,100 | 2,100 | 2,100 |
| Subtotal-High School | | | 17,780 | 22,066 | | 19,965 | | 23,212 | 23,212 |
| 2550 Transportation | | | | | | | | | |
| 112 | Classified Salaries | 11,991 | 12,799 | | 0 | | 0 | 0 | 0 |
| 130 | Extra Duty | 4,919 | 0 | | 12,000 | | 16,000 | 16,000 | 16,000 |
| 210 | PERS/PERS Pick-up | 3,628 | 2,855 | | 3,344 | | 5,213 | 5,213 | 5,213 |
| 220 | FICA | 1,162 | 957 | | 918 | | 1,224 | 1,224 | 1,224 |
| 231 | Workers Comp | 468 | 345 | | 371 | | 484 | 484 | 484 |
| Subtotal-Transportation | | | 22,168 | 16,956 | | 16,633 | | 22,921 | 22,921 |
| 7000 Unappr. Ending Fund Balance | | | | | | | | | |
| 820 | Reserved for Next Year | 142 | 269 | | 0 | | 0 | 0 | 0 |
| Subtotal - Unappr. Ending Fund Balance | | | 142 | 269 | | 0 | | 0 | 0 |
| | | | | | | | | | |
| TOTAL REQUIREMENTS | | | 116,129 | 208,497 | 0.00 | 127,000 | 0.00 | 139,000 | 139,000 |

LOWELL SCHOOL DISTRICT #71
FOOD SERVICE FUND
RESOURCES AND REQUIREMENTS
JULY 1, 2019 - JUNE 30, 2020

| Code | | DESCRIPTION | 2016-17 ACTUAL | 2017-18 ACTUAL | 2018-19 | | 2019-20 | | |
|---------------------------------|---|-------------|-------------------|-------------------|---------|---------|---------|----------|----------|
| | | | | | FTE | BUDGET | FTE | PROPOSED | APPROVED |
| RESOURCES | | | | | | | | | |
| 1610 | Food Sales | | 10,818 | 13,045 | | 12,000 | | 10,000 | 10,000 |
| 1990 | Miscellaneous | | 20,516 | 1,000 | | 1,000 | | 600 | 600 |
| 3299 | Other State Reimbursements | | 907 | 694 | | 1,000 | | 600 | 600 |
| 4505 | Federal - Breakfast and Lunch Program | | 211,077 | 243,824 | | 250,000 | | 200,000 | 200,000 |
| 4506 | Federal - Child and Adult Care Food Program | | 116,484 | 178,288 | | 190,000 | | 180,000 | 180,000 |
| 4507 | Federal - Summer Food Service Program | | 28,394 | 34,806 | | 35,000 | | 20,000 | 20,000 |
| 4900 | Commodities | | 13,229 | 19,375 | | 16,000 | | 20,000 | 20,000 |
| 5200 | Transfers | | 1,989 | 2,238 | | 2,000 | | 31,481 | 31,481 |
| 5400 | Beginning Fund Balance | | 6,455 | 29,161 | | 65,000 | | 0 | 0 |
| TOTAL RESOURCES | | | 409,869 | 522,431 | | 572,000 | | 462,681 | 462,681 |
| REQUIREMENTS | | | | | | | | | |
| 2542 | Building Maintenance | | | | | | | | |
| 112 | Classified Salaries | 0 | 6,296 | 0.21 | 7,443 | 0.00 | 0 | 0 | 0 |
| 210 | PERS/FICA/Workers Comp | 0 | 2,383 | | 2,828 | | 0 | 0 | 0 |
| 241 | Medical/Dental/Vision/Life | 0 | 1,972 | | 2,800 | | 0 | 0 | 0 |
| Subtotal - Building Maintenance | | | 0 | 10,651 | 0.21 | 13,071 | 0.00 | 0 | 0 |
| 3100 | Food Service | | | | | | | | |
| 111 | Licensed Salaries | 0 | 488 | 0.00 | 500 | 0.00 | 0 | 0 | 0 |
| 112 | Classified Salaries | 53,965 | 65,759 | 2.83 | 67,575 | 2.34 | 55,508 | 55,508 | 55,508 |
| 114 | Managerial-Confidential | 69,364 | 78,030 | 1.00 | 81,230 | 1.00 | 86,056 | 86,056 | 86,056 |
| 122 | Substitutes - Classified | 1,511 | 964 | | 500 | | 3,036 | 3,036 | 3,036 |
| 210 | PERS/FICA/Workers Comp | 29,945 | 47,116 | | 54,886 | | 58,641 | 58,641 | 58,641 |
| 241 | Medical/Dental/Vision/Life | 23,783 | 23,504 | | 27,753 | | 28,815 | 28,815 | 28,815 |
| 243 | TSA | 337 | 165 | | 0 | | 0 | 0 | 0 |
| 322 | Repairs and Maintenance | 5,819 | 132 | | 4,000 | | 1,000 | 1,000 | 1,000 |
| 340 | Travel | 431 | 4,573 | | 2,000 | | 2,000 | 2,000 | 2,000 |

LOWELL SCHOOL DISTRICT #71
FOOD SERVICE FUND
RESOURCES AND REQUIREMENTS
JULY 1, 2019 - JUNE 30, 2020

| Code | DESCRIPTION | 2016-17 ACTUAL | 2017-18 ACTUAL | 2018-19 | | 2019-20 | | | |
|---|------------------------------------|-------------------|-------------------|-------------|----------------|-------------|----------------|----------------|----------------|
| | | | | FTE | BUDGET | FTE | PROPOSED | APPROVED | ADOPTED |
| 389 | Professional Services | 2,000 | 0 | | 0 | | 0 | 0 | 0 |
| 410 | Supplies | 3,620 | 10,236 | | 4,000 | | 4,000 | 4,000 | 4,000 |
| 450 | Food | 151,038 | 193,084 | | 186,000 | | 180,000 | 180,000 | 180,000 |
| 460 | Non-Consumable Items | 3,387 | 2,928 | | 1,000 | | 0 | 0 | 0 |
| 470 | Software | 0 | 0 | | 1,500 | | 1,500 | 1,500 | 1,500 |
| 640 | Dues and Fees | 2,863 | 7,955 | | 4,000 | | 4,000 | 4,000 | 4,000 |
| Subtotal - Food Service | | 348,063 | 434,934 | 3.83 | 434,944 | 3.34 | 424,556 | 424,556 | 424,556 |
| 5100 | Debt Service | | | | | | | | |
| 610 | Principal | 0 | 0 | | 0 | | 3,725 | 3,725 | 3,725 |
| 621 | Interest | 0 | 0 | | 0 | | 1,755 | 1,755 | 1,755 |
| Subtotal - Transfers | | 0 | 0 | | 0 | | 5,480 | 5,480 | 5,480 |
| 5200 | Transfers | | | | | | | | |
| 716 | Transfer to Debt Service Fund | 32,645 | 32,645 | | 32,645 | | 32,645 | 32,645 | 32,645 |
| Subtotal - Transfers | | 32,645 | 32,645 | | 32,645 | | 32,645 | 32,645 | 32,645 |
| 6110 | Contingency | | | | | | | | |
| 810 | Contingency | 0 | 0 | | 91,340 | | 0 | 0 | 0 |
| Subtotal - Contingency | | 0 | 0 | | 91,340 | | 0 | 0 | 0 |
| 7000 | Unappr. Ending Fund Balance | | | | | | | | |
| 820 | Reserved for Next Year | 29,161 | 44,201 | | 0 | | 0 | 0 | 0 |
| Subtotal - Unappr. Ending Fund Balance | | 29,161 | 44,201 | | 0 | | 0 | 0 | 0 |
| | | | | | | | | | |
| TOTAL REQUIREMENTS | | 409,869 | 522,431 | 4.04 | 572,000 | 3.34 | 462,681 | 462,681 | 462,681 |

LOWELL SCHOOL DISTRICT #71
ACTIVITY FUND
RESOURCES AND REQUIREMENTS
JULY 1, 2019 - JUNE 30, 2020

| Code | | DESCRIPTION | 2016-17 ACTUAL | 2017-18 ACTUAL | 2018-19 | | 2019-20 | | |
|--|---|-------------|-------------------|-------------------|---------|---------|---------|----------|----------|
| | | | | | FTE | BUDGET | FTE | PROPOSED | APPROVED |
| RESOURCES | | | | | | | | | |
| 1510 | Interest | 24 | 33 | | 100 | | 100 | 100 | 100 |
| 1760 | Club Fundraising | 66,479 | 95,091 | | 70,000 | | 95,000 | 95,000 | 95,000 |
| 1920 | Gifts & Donations | 24,309 | 15,528 | | 24,000 | | 24,000 | 24,000 | 24,000 |
| 1990 | Miscellaneous Revenue | 0 | 969 | | 0 | | 1,000 | 1,000 | 1,000 |
| 5400 | Beginning Fund Balance | 38,364 | 46,743 | | 47,000 | | 50,000 | 50,000 | 50,000 |
| TOTAL RESOURCES | | | 129,176 | 158,364 | | 141,100 | | 170,100 | 170,100 |
| REQUIREMENTS | | | | | | | | | |
| 1132 | Extracurricular | | | | | | | | |
| 389 | Non-Instructional Professional Services | 0 | 10,459 | | 0 | | 11,000 | 11,000 | 11,000 |
| 410 | Supplies | 82,433 | 69,115 | | 141,100 | | 134,100 | 134,100 | 134,100 |
| 640 | Dues and Fees | 0 | 25,187 | | 0 | | 25,000 | 25,000 | 25,000 |
| Subtotal - Extracurricular | | | 82,433 | 104,761 | | 141,100 | | 170,100 | 170,100 |
| 7000 | Unappr. Ending Fund Balance | | | | | | | | |
| 820 | Reserved for Next Year | 46,743 | 53,603 | | 0 | | 0 | 0 | 0 |
| Subtotal - Unappr. Ending Fund Balance | | | 46,743 | 53,603 | | 0 | | 0 | 0 |
| | | | | | | | | | |
| TOTAL REQUIREMENTS | | | 129,176 | 158,364 | | 141,100 | | 170,100 | 170,100 |

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, 2019 - JUNE 30, 2020

| Code | | DESCRIPTION | 2016-17 ACTUAL | 2017-18 ACTUAL | 2018-19 | | 2019-20 | | |
|--|---------------------------------|-------------|-------------------|-------------------|---------|---------|---------|----------|----------|
| | | | | | FTE | BUDGET | FTE | PROPOSED | APPROVED |
| RESOURCES | | | | | | | | | |
| 1910 | Rental Income | | 87,600 | 87,600 | | 45,000 | | 45,000 | 45,000 |
| 5200 | Transfer from General Fund | | 196,510 | 267,033 | | 311,000 | | 471,900 | 471,900 |
| 5200 | Transfer from Food Service Fund | | 32,645 | 32,645 | | 32,645 | | 32,645 | 32,645 |
| TOTAL RESOURCES | | | 316,755 | 387,278 | | 388,645 | | 549,545 | 549,545 |
| REQUIREMENTS | | | | | | | | | |
| 5100 | Debt Service | | | | | | | | |
| 610 | Principal | | 224,570 | 268,835 | | 279,000 | | 359,100 | 359,100 |
| 621 | Interest | | 92,185 | 118,443 | | 109,645 | | 190,445 | 190,445 |
| Subtotal - Debt Service | | | 316,755 | 387,278 | | 388,645 | | 549,545 | 549,545 |
| 7000 | Unappr. Ending Fund Balance | | | | | | | | |
| 820 | Reserved for Next Year | | 0 | 0 | | 0 | | 0 | 0 |
| Subtotal - Unappr. Ending Fund Balance | | | 0 | 0 | | 0 | | 0 | 0 |
| | | | | | | | | | |
| TOTAL REQUIREMENTS | | | 316,755 | 387,278 | | 388,645 | | 549,545 | 549,545 |

LOWELL SCHOOL DISTRICT #71
DEBT SERVICE FUND - GENERAL OBLIGATION BONDS
RESOURCES AND REQUIREMENTS
JULY 1, 2019 - JUNE 30, 2020

| Code | | DESCRIPTION | 2016-17 ACTUAL | 2017-18 ACTUAL | 2018-19 | | 2019-20 | | |
|--|-------------------------------|-------------|-------------------|-------------------|---------|---------|---------|----------|----------|
| | | | | | FTE | BUDGET | FTE | PROPOSED | APPROVED |
| RESOURCES | | | | | | | | | |
| 1111 | Current Year Property Tax | 0 | 0 | | 244,100 | | 253,600 | 253,600 | 253,600 |
| 1112 | Prior Year Property Tax | 0 | 0 | | 0 | | 1,900 | 1,900 | 1,900 |
| 1190 | Penalties & Interest on Taxes | 0 | 0 | | 0 | | 300 | 300 | 300 |
| 1510 | Interest | 0 | 0 | | 900 | | 2,200 | 2,200 | 2,200 |
| 5400 | Beginning Fund Balance | 0 | 0 | | 0 | | 0 | 0 | 0 |
| TOTAL RESOURCES | | | 0 | 0 | | 245,000 | | 258,000 | 258,000 |
| REQUIREMENTS | | | | | | | | | |
| 5100 Debt Service | | | | | | | | | |
| 610 | Principal | 0 | 0 | | 0 | | 70,000 | 70,000 | 70,000 |
| 621 | Interest | 0 | 0 | | 244,100 | | 188,000 | 188,000 | 188,000 |
| Subtotal - Debt Service | | | 0 | 0 | | 244,100 | | 258,000 | 258,000 |
| 6110 Contingency | | | | | | | | | |
| 810 | Contingency | 0 | 0 | | 900 | | 0 | 0 | 0 |
| Subtotal - Contingency | | | 0 | 0 | | 900 | | 0 | 0 |
| 7000 Unappr. Ending Fund Balance | | | | | | | | | |
| 820 | Reserved for Next Year | 0 | 0 | | 0 | | 0 | 0 | 0 |
| Subtotal - Unappr. Ending Fund Balance | | | 0 | 0 | | 0 | | 0 | 0 |
| | | | | | | | | | |
| TOTAL REQUIREMENTS | | | 0 | 0 | | 245,000 | | 258,000 | 258,000 |

CAPITAL PROJECTS FUNDS

Fund 400 - General Activities

Fund 401 - Bond Projects

Fund 402 - OSCIM Grant

LOWELL SCHOOL DISTRICT #71
CAPITAL PROJECTS - GENERAL ACTIVITIES
RESOURCES AND REQUIREMENTS
JULY 1, 2019 - JUNE 30, 2020

| Code | | DESCRIPTION | 2016-17 ACTUAL | 2017-18 ACTUAL | 2018-19 | | 2019-20 | | | |
|--|-----------------------------------|-------------|-------------------|-------------------|---------|--------|---------|-----------|-----------|-----------|
| | | | | | FTE | BUDGET | FTE | PROPOSED | APPROVED | ADOPTED |
| RESOURCES | | | | | | | | | | |
| 3299 | Seismic Grant | | 5,000 | 1,213,786 | | 0 | | 1,217,000 | 1,217,000 | 1,217,000 |
| 5100 | Proceeds from Debt | | 825,462 | 0 | | 0 | | 0 | 0 | 0 |
| 5400 | Beginning Fund Balance | | 36,706 | 44,194 | | 0 | | 786,000 | 786,000 | 786,000 |
| TOTAL RESOURCES | | | 867,168 | 1,257,980 | | 0 | | 2,003,000 | 2,003,000 | 2,003,000 |
| REQUIREMENTS | | | | | | | | | | |
| 2540 Operations and Maintenance | | | | | | | | | | |
| 382 | Legal Services | | 8,829 | 0 | | 0 | | 0 | 0 | 0 |
| 383 | Architect | | 101,539 | 0 | | 0 | | 0 | 0 | 0 |
| 540 | Equipment Purchase | | 35,462 | 0 | | 0 | | 0 | 0 | 0 |
| 590 | Capital Outlay | | 0 | 17,838 | | 0 | | 0 | 0 | 0 |
| 640 | Dues and Fees | | 7,648 | 0 | | 0 | | 0 | 0 | 0 |
| Subtotal - Operations & Maintenance | | | 153,478 | 17,838 | | 0 | | 0 | 0 | 0 |
| 4150 Building Acquisition/improvements | | | | | | | | | | |
| 382 | Legal Services | | 5,000 | 0 | | 0 | | 0 | 0 | 0 |
| 383 | Architect | | 0 | 39,634 | | 0 | | 100,000 | 100,000 | 100,000 |
| 520 | Building Acquisition/improvements | | 615,591 | 183,019 | | 0 | | 1,903,000 | 1,903,000 | 1,903,000 |
| 590 | Capital Outlay | | 48,905 | 1,017,489 | | 0 | | 0 | 0 | 0 |
| 640 | Dues and Fees | | 0 | 0 | | 0 | | 0 | 0 | 0 |
| Subtotal - Bldg Acquisition/Improvements | | | 669,496 | 1,240,142 | | 0 | | 2,003,000 | 2,003,000 | 2,003,000 |
| 7000 Unappr. Ending Fund Balance | | | | | | | | | | |
| 820 | Reserved for Next Year | | 44,194 | 0 | | 0 | | 0 | 0 | 0 |
| Subtotal - Unappr. Ending Fund Balance | | | 44,194 | 0 | | 0 | | 0 | 0 | 0 |
| | | | | | | | | | | |
| TOTAL REQUIREMENTS | | | 867,168 | 1,257,980 | | 0 | | 2,003,000 | 2,003,000 | 2,003,000 |

LOWELL SCHOOL DISTRICT #71
CAPITAL PROJECTS - BOND PROJECTS
RESOURCES AND REQUIREMENTS
JULY 1, 2019 - JUNE 30, 2020

| Code | | DESCRIPTION | 2016-17 ACTUAL | 2017-18 ACTUAL | 2018-19 | | 2019-20 | | |
|--|-----------------------------------|-------------|-------------------|-------------------|-----------|-----------|-----------|-----------|-----------|
| | | | | | FTE | BUDGET | FTE | PROPOSED | APPROVED |
| RESOURCES | | | | | | | | | |
| 1510 | Interest | 0 | 31,435 | | 84,000 | | 53,600 | 53,600 | 53,600 |
| 5110 | Bond Proceeds | 0 | 4,000,000 | | 0 | | 0 | 0 | 0 |
| 5120 | Bond Premium | 0 | 575,132 | | 0 | | 0 | 0 | 0 |
| 5400 | Beginning Fund Balance | 0 | 0 | | 4,527,000 | | 3,563,000 | 3,563,000 | 3,563,000 |
| TOTAL RESOURCES | | | 0 | 4,606,567 | | 4,611,000 | | 3,616,600 | 3,616,600 |
| REQUIREMENTS | | | | | | | | | |
| 4150 | Building Acquisition/Improvements | | | | | | | | |
| 383 | Architect | 0 | 98,804 | | 430,000 | | 364,000 | 364,000 | 364,000 |
| 389 | Professional Services | 0 | 75,603 | | 40,000 | | 40,000 | 40,000 | 40,000 |
| 520 | Building Acquisition/Improvements | 0 | 0 | | 4,131,000 | | 3,202,600 | 3,202,600 | 3,202,600 |
| 640 | Dues and Fees | 0 | 17,475 | | 10,000 | | 10,000 | 10,000 | 10,000 |
| Subtotal - Bldg Acquisition/Improvements | | | 0 | 191,882 | | 4,611,000 | | 3,616,600 | 3,616,600 |
| 7000 | Unappr. Ending Fund Balance | | | | | | | | |
| 820 | Reserved for Next Year | 0 | 4,414,685 | | 0 | | 0 | 0 | 0 |
| Subtotal - Unappr. Ending Fund Balance | | | 0 | 4,414,685 | | 0 | | 0 | 0 |
| | | | | | | | | | |
| TOTAL REQUIREMENTS | | | 0 | 4,606,567 | | 4,611,000 | | 3,616,600 | 3,616,600 |

LOWELL SCHOOL DISTRICT #71
CAPITAL PROJECTS - OSCIM GRANT
RESOURCES AND REQUIREMENTS
JULY 1, 2019 - JUNE 30, 2020

| Code | | DESCRIPTION | 2016-17 ACTUAL | 2017-18 ACTUAL | 2018-19 | | 2019-20 | | | |
|--------------------|-----------------------------------|-------------|-------------------|-------------------|---------|-----------|---------|-----------|-----------|-----------|
| | | | | | FTE | BUDGET | FTE | PROPOSED | APPROVED | ADOPTED |
| RESOURCES | | | | | | | | | | |
| 3299 | OSCIM Grant | | 0 | 0 | | 3,000,000 | | 2,970,000 | 2,970,000 | 2,970,000 |
| TOTAL RESOURCES | | | 0 | 0 | | 3,000,000 | | 2,970,000 | 2,970,000 | 2,970,000 |
| REQUIREMENTS | | | | | | | | | | |
| 4150 | Building Acquisition/Improvements | | | | | | | | | |
| 383 | Architect | | 0 | 0 | | 430,000 | | 400,000 | 400,000 | 400,000 |
| 389 | Professional Services | | 0 | 0 | | 80,000 | | 80,000 | 80,000 | 80,000 |
| 520 | Building Acquisition/Improvements | | 0 | 0 | | 2,440,000 | | 2,440,000 | 2,440,000 | 2,440,000 |
| 640 | Dues and Fees | | 0 | 0 | | 50,000 | | 50,000 | 50,000 | 50,000 |
| TOTAL REQUIREMENTS | | | 0 | 0 | | 3,000,000 | | 2,970,000 | 2,970,000 | 2,970,000 |

LOWELL SCHOOL DISTRICT #71
CAPITAL PROJECTS - CAPITAL LOAN
RESOURCES AND REQUIREMENTS
JULY 1, 2019 - JUNE 30, 2020

| Code | | DESCRIPTION | 2016-17 ACTUAL | 2017-18 ACTUAL | 2018-19 | | 2019-20 | | | |
|--------------------|-----------------------------------|-------------|-------------------|-------------------|---------|--------|---------|-----------|-----------|-----------|
| | | | | | FTE | BUDGET | FTE | PROPOSED | APPROVED | ADOPTED |
| RESOURCES | | | | | | | | | | |
| 1510 | Interest | | 0 | 0 | | 0 | | 30,000 | 30,000 | 30,000 |
| 5400 | Beginning Fund Balance | | 0 | 0 | | 0 | | 2,032,000 | 2,032,000 | 2,032,000 |
| TOTAL RESOURCES | | | 0 | 0 | | 0 | | 2,062,000 | 2,062,000 | 2,062,000 |
| REQUIREMENTS | | | | | | | | | | |
| 4150 | Building Acquisition/Improvements | | | | | | | | | |
| 520 | Building Acquisition/Improvements | | 0 | 0 | | 0 | | 2,062,000 | 2,062,000 | 2,062,000 |
| TOTAL REQUIREMENTS | | | 0 | 0 | | 0 | | 2,062,000 | 2,062,000 | 2,062,000 |

ENTERPRISE FUND

Fund 500

LOWELL SCHOOL DISTRICT #71
SYNERGY FOOD SERVICES FUND
RESOURCES AND REQUIREMENTS
JULY 1, 2019 - JUNE 30, 2020

| Code | DESCRIPTION | 2016-17 ACTUAL | 2017-18 ACTUAL | 2018-19 | | 2019-20 | | | |
|--|---|-------------------|-------------------|---------|--------|---------|----------|----------|---------|
| | | | | FTE | BUDGET | FTE | PROPOSED | APPROVED | ADOPTED |
| RESOURCES | | | | | | | | | |
| 1941 | Services provided to Other Oregon Districts | 0 | 24,000 | | 42,000 | | 67,000 | 67,000 | 67,000 |
| TOTAL RESOURCES | | 0 | 24,000 | | 42,000 | | 67,000 | 67,000 | 67,000 |
| REQUIREMENTS | | | | | | | | | |
| 3100 | Food Service | | | | | | | | |
| 114 | Managerial-Confidential | 0 | 11,095 | | 25,755 | | 38,860 | 38,860 | 38,860 |
| 211 | PERS | 0 | 2,022 | | 5,633 | | 10,329 | 10,329 | 10,329 |
| 212 | PERS Pick-up | 0 | 555 | | 1,545 | | 2,332 | 2,332 | 2,332 |
| 220 | FICA | 0 | 842 | | 1,970 | | 2,973 | 2,973 | 2,973 |
| 231 | Workers Comp | 0 | 38 | | 97 | | 89 | 89 | 89 |
| 241 | Medical/Dental/Vision | 0 | 5 | | 0 | | 0 | 0 | 0 |
| 342 | Travel | 0 | 5,367 | | 2,000 | | 5,000 | 5,000 | 5,000 |
| 385 | Management Services | 0 | 0 | | 0 | | 5,360 | 5,360 | 5,360 |
| 410 | Supplies | 0 | 1,298 | | 5,000 | | 1,257 | 1,257 | 1,257 |
| 640 | Dues and Fees | 0 | 820 | | 0 | | 800 | 800 | 800 |
| Subtotal - Food Service | | 0 | 22,042 | 0.00 | 42,000 | 0.00 | 67,000 | 67,000 | 67,000 |
| 6110 | Operating Contingency | | | | | | | | |
| 810 | Contingency | 0 | 0 | | 0 | | 0 | 0 | 0 |
| Subtotal - Unappr. Ending Fund Balance | | 0 | 0 | | 0 | | 0 | 0 | 0 |
| 7000 | Unappr. Ending Fund Balance | | | | | | | | |
| 820 | Reserved for Next Year | 0 | 1,958 | | 0 | | 0 | 0 | 0 |
| Subtotal - Unappr. Ending Fund Balance | | 0 | 1,958 | | 0 | | 0 | 0 | 0 |
| | | | | | | | | | |
| TOTAL REQUIREMENTS | | 0 | 24,000 | 0.00 | 42,000 | 0.00 | 67,000 | 67,000 | 67,000 |

OTHER INFORMATION

Lowell School District #71
Annual Debt Service Schedule by Loan
Fiscal Year 2019-20

| <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 - H | Govt Capital - I | De Lage | 2018 Bonds | Govt Capital - J | 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 | 35,836 | 790,000 | 255,433 | 4,000,000 | 199,397 | 2,007,500 | 100,000 | 10,880,494 |
| <i>Purpose:</i> | Roofs & Boiler | Renovat. Project | Buses | Renovation Project | Renovation Project | Tech Equip/ Food Service | Modular/ Vans | Modular | 60 S. Pioneer | Tractor | Modulars | Buses | Facilities Imprvmnt | Bus/ Food Service | Facilities Imprvmnt | 13 S. Moss | |
| 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 | 7,972 | - | - | - | - | - | - | 372,837 |
| 2017-18 | 41,688 | 62,796 | 44,739 | 20,163 | 31,861 | 65,550 | 30,787 | 22,247 | 45,034 | 7,972 | 70,523 | 29,642 | - | - | - | - | 473,002 |
| 2018-19 | 41,688 | 62,796 | 44,739 | 20,163 | 31,861 | 65,550 | 30,787 | 22,247 | 45,034 | 7,972 | 70,523 | 29,642 | 244,010 | 24,253 | - | - | 741,265 |
| 2019-20 | 41,688 | 62,796 | 44,739 | 20,163 | 31,861 | 65,550 | 30,787 | 22,247 | 45,034 | 7,972 | 70,523 | 29,642 | 257,700 | 24,253 | 150,924 | 9,965 | 915,845 |
| 2020-21 | 41,688 | 62,796 | 44,739 | 20,163 | 31,861 | 32,645 | 30,787 | 22,247 | 45,034 | 7,972 | 70,523 | 29,642 | 265,600 | 24,253 | 150,924 | 9,965 | 890,839 |
| 2021-22 | 41,688 | 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 | 895,467 |
| 2022-23 | 41,688 | 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 | 870,880 |
| 2023-24 | 41,688 | 62,796 | 44,739 | 20,163 | 31,808 | 32,645 | - | - | 45,034 | - | 70,523 | 29,642 | 295,200 | 24,253 | 150,924 | 9,965 | 859,379 |
| 2024-25 | 41,688 | 62,796 | - | - | - | 32,645 | - | - | 45,034 | - | 70,523 | 29,642 | 300,400 | 24,253 | 150,924 | 9,965 | 767,869 |
| 2025-26 | 41,688 | 62,796 | - | - | - | - | - | - | 45,034 | - | 70,523 | 29,642 | 310,200 | 24,253 | 150,924 | 9,965 | 745,025 |
| 2026-27 | 41,688 | 62,796 | - | - | - | - | - | - | 45,034 | - | 70,523 | 29,642 | 319,400 | 24,253 | 150,924 | 9,965 | 754,225 |
| 2027-28 | 20,910 | 62,796 | - | - | - | - | - | - | 45,034 | - | 70,523 | - | 328,000 | 24,253 | 150,924 | 9,965 | 712,405 |
| 2028-29 | - | 62,796 | - | - | - | - | - | - | 45,034 | - | 70,523 | - | 336,000 | - | 150,924 | 9,965 | 675,242 |
| 2029-30 | - | 62,796 | - | - | - | - | - | - | 45,034 | - | 70,523 | - | 346,500 | - | 150,924 | 9,965 | 685,742 |
| 2030-31 | - | 62,796 | - | - | - | - | - | - | 45,034 | - | 70,523 | - | 356,000 | - | 150,924 | 9,965 | 695,242 |
| 2031-32 | - | 62,796 | - | - | - | - | - | - | - | - | 70,523 | - | 364,500 | - | 150,924 | 9,965 | 658,708 |
| 2032-33 | - | 62,796 | - | - | - | - | - | - | - | - | - | - | 377,000 | - | 150,924 | 9,965 | 600,685 |
| 2033-34 | - | 62,796 | - | - | - | - | - | - | - | - | - | - | 388,250 | - | 150,924 | 9,965 | 611,935 |
| 2034-35 | - | 5,750 | - | - | - | - | - | - | - | - | - | - | 398,250 | - | 150,924 | - | 554,924 |
| 2035-36 | - | - | - | - | - | - | - | - | - | - | - | - | 407,000 | - | 150,924 | - | 557,924 |
| 2036-37 | - | - | - | - | - | - | - | - | - | - | - | - | 419,500 | - | 150,924 | - | 570,424 |
| 2037-38 | - | - | - | - | - | - | - | - | - | - | - | - | 430,500 | - | 150,924 | - | 581,424 |
| 2038-39 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 150,924 | - | 150,924 |
| Total | 625,386 | 1,256,437 | 447,394 | 201,625 | 318,615 | 490,974 | 215,509 | 155,732 | 675,503 | 39,860 | 1,057,843 | 296,420 | 6,706,610 | 242,529 | 3,018,489 | 149,474 | 15,898,400 |

Lowell School District #71
Annual Debt Service Schedule by Payment Source
Fiscal Year 2019-20

| | General Fund | Vehicle Replacement Fund | Food Service Fund | Debt Service Fund From MVA & BCA | Debt Service Fund 2018 Bonds | Total |
|-----------------|-------------------------|---|----------------------------------|---|---|-------------------|
| Loan Amt | 5,132,691 | 856,803 | 319,000 | 572,000 | 4,000,000 | 10,880,494 |
| 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 | 196,510 | 56,082 | 32,645 | 87,600 | - | 372,837 |
| 2017-18 | 267,033 | 85,724 | 32,645 | 87,600 | - | 473,002 |
| 2018-19 | 309,633 | 104,504 | 38,118 | 45,000 | 244,010 | 741,265 |
| 2019-20 | 470,523 | 104,504 | 38,118 | 45,000 | 257,700 | 915,845 |
| 2020-21 | 437,617 | 104,504 | 38,118 | 45,000 | 265,600 | 890,839 |
| 2021-22 | 429,645 | 104,504 | 38,118 | 45,000 | 278,200 | 895,467 |
| 2022-23 | 410,201 | 93,161 | 38,118 | 45,000 | 284,400 | 870,880 |
| 2023-24 | 387,900 | 93,161 | 38,118 | 45,000 | 295,200 | 859,379 |
| 2024-25 | 335,929 | 48,422 | 38,118 | 45,000 | 300,400 | 767,869 |
| 2025-26 | 335,930 | 48,422 | 5,473 | 45,000 | 310,200 | 745,025 |
| 2026-27 | 335,930 | 48,422 | 5,473 | 45,000 | 319,400 | 754,225 |
| 2027-28 | 315,152 | 18,780 | 5,473 | 45,000 | 328,000 | 712,405 |
| 2028-29 | 294,242 | - | - | 45,000 | 336,000 | 675,242 |
| 2029-30 | 294,242 | - | - | 45,000 | 346,500 | 685,742 |
| 2030-31 | 294,242 | - | - | 45,000 | 356,000 | 695,242 |
| 2031-32 | 294,208 | - | - | - | 364,500 | 658,708 |
| 2032-33 | 223,685 | - | - | - | 377,000 | 600,685 |
| 2033-34 | 223,685 | - | - | - | 388,250 | 611,935 |
| 2034-35 | 156,674 | - | - | - | 398,250 | 554,924 |
| 2035-36 | 150,924 | - | - | - | 407,000 | 557,924 |
| 2036-37 | 150,924 | - | - | - | 419,500 | 570,424 |
| 2037-38 | 150,924 | - | - | - | 430,500 | 581,424 |
| 2038-39 | 150,924 | - | - | - | - | 150,924 |
| Total | 7,020,973 | 1,011,007 | 381,184 | 778,625 | 6,706,610 | 15,898,400 |

LOWELL SCHOOL DISTRICT NO. 71
Resolution No. 2018-19-5

Resolution Adopting the Budget

BE IT RESOLVED, that the Board of Directors of the Lowell School District hereby adopts the budget for 2019-20 in a total sum of \$23,130,660 now on file in the district administration office.

Resolution Making Appropriations

BE IT RESOLVED, that for the fiscal year beginning July 1, 2019, the amounts shown below are hereby appropriated for the purposes indicated within the funds listed.

| Appropriation Category | Fund Name | | | | | All Funds Total |
|-------------------------------|-------------------|----------------------|-------------------|-----------------------|-----------------|-------------------|
| | General Fund | Special Revenue Fund | Debt Service Fund | Capital Projects Fund | Enterprise Fund | |
| 1000 - Instruction | 5,668,315 | 533,115 | 0 | 0 | 0 | |
| 2000 - Support Services | 3,093,125 | 452,469 | 0 | 0 | 0 | |
| 3000 - Community/Enterprise | 0 | 424,556 | 0 | 0 | 67,000 | |
| 4000 - Facilities Acquisition | 0 | 0 | 0 | 10,651,600 | 0 | |
| 5100 - Debt Service | 0 | 110,280 | 807,545 | 0 | 0 | |
| 5200 - Interfund Transfers | 697,381 | 32,645 | 0 | 0 | 0 | |
| 6000 - Contingency | 580,779 | 11,850 | 0 | 0 | 0 | |
| Appropriation Total | 10,039,600 | 1,564,915 | 807,545 | 10,651,600 | 67,000 | 23,130,660 |
| 7000 - Unappropriated | 0 | 0 | 0 | 0 | 0 | 0 |
| Budget Total | 10,039,600 | 1,564,915 | 807,545 | 10,651,600 | 67,000 | 23,130,660 |

Resolution Imposing and Categorizing the Tax

BE IT RESOLVED, that the following ad valorem property taxes are hereby imposed and categorized for tax year 2019-20 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:

\$273,000

Adopted by the Board of Directors of Lowell School District No. 71, Lane County Oregon this 18th day of June 2019.


Board Chair


Superintendent

FORM ED-1
NOTICE OF BUDGET HEARING

A public meeting of the Lowell School Board will be held on June 18, 2019 at 45 S. Moss St, Lowell, Oregon at 6:00 pm. The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 2019 as approved by the Lowell School District Budget Committee. A summary of the budget is presented below. A copy of the budget may be inspected or obtained at 45 S. Moss St, Lowell, Oregon between the hours of 9:00 am and 4:00 pm. This Budget is for an annual budget period. This budget was prepared on a basis of accounting that is the same as the basis of accounting used during the preceding year.

Contact: Dave Standridge, Director of Business Services Telephone: 541-461-8289 Email: dstandridge@lesd.k12.or.us

FINANCIAL SUMMARY - RESOURCES

| TOTAL OF ALL FUNDS | Actual Amount Last Year 2017-18 | Adopted Budget This Year 2018-19 | Approved Budget Next Year 2019-20 |
|--|------------------------------------|-------------------------------------|--------------------------------------|
| Beginning Fund Balance | \$594,971 | \$5,870,000 | \$7,183,000 |
| Current Year Property Taxes, other than Local Option Taxes | 1,096,757 | 1,369,100 | 1,420,600 |
| Current Year Local Option Property Taxes | 0 | 0 | 0 |
| Other Revenue from Local Sources | 616,326 | 597,263 | 715,534 |
| Revenue from Intermediate Sources | 9,172 | 5,000 | 9,000 |
| Revenue from State Sources | 9,341,299 | 11,763,200 | 12,359,500 |
| Revenue from Federal Sources | 952,757 | 819,900 | 713,000 |
| Interfund Transfers | 566,916 | 527,645 | 730,026 |
| All Other Budget Resources | 4,577,882 | 0 | 0 |
| Total Resources | \$17,756,080 | \$20,952,108 | \$23,130,660 |

FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION

| | | | |
|---|---------------------|---------------------|---------------------|
| Salaries | \$2,620,648 | \$2,776,275 | \$3,026,006 |
| Other Associated Payroll Costs | 1,360,225 | 1,592,754 | 1,845,925 |
| Purchased Services | 4,829,278 | 5,907,317 | 7,331,819 |
| Supplies & Materials | 864,420 | 705,863 | 714,019 |
| Capital Outlay | 1,304,787 | 6,740,900 | 7,749,800 |
| Other Objects (except debt service & interfund transfers) | 165,657 | 186,486 | 222,611 |
| Debt Service* | 473,002 | 718,845 | 917,825 |
| Interfund Transfers* | 566,916 | 527,645 | 730,026 |
| Operating Contingency | 0 | 1,796,023 | 592,629 |
| Unappropriated Ending Fund Balance & Reserves | 5,571,147 | 0 | 0 |
| Total Requirements | \$17,756,080 | \$20,952,108 | \$23,130,660 |

FINANCIAL SUMMARY - REQUIREMENTS BY FUNCTION

| | | | |
|--|---------------------|---------------------|---------------------|
| 1000 Instruction | \$6,359,616 | \$6,769,202 | \$6,201,430 |
| FTE | 23.33 | 24.60 | 24.83 |
| 2000 Support Services | 2,896,394 | 3,052,449 | 3,545,594 |
| FTE | 22.56 | 28.34 | 31.75 |
| 3000 Enterprise & Community Service | 456,979 | 476,944 | 491,556 |
| FTE | 3.28 | 3.83 | 3.34 |
| 4000 Facility Acquisition & Construction | 1,432,024 | 7,611,000 | 10,651,600 |
| FTE | 0 | 0 | 0 |
| 5000 Other Uses | 0 | 0 | 0 |
| 5100 Debt Service* | 473,004 | 718,845 | 917,825 |
| 5200 Interfund Transfers* | 566,916 | 527,645 | 730,026 |
| 6000 Contingency | 0 | 1,796,023 | 592,629 |
| 7000 Unappropriated Ending Fund Balance | 5,571,147 | 0 | 0 |
| Total Requirements | \$17,756,080 | \$20,952,108 | \$23,130,660 |
| Total FTE | 49.17 | 56.77 | 59.91 |

* not included in total 5000 Other Uses. To be appropriated separately from other 5000 expenditures.

STATEMENT OF CHANGES IN ACTIVITIES and SOURCES OF FINANCING

There are no significant changes to activities or sources of financing.

PROPERTY TAX LEVIES

| | Rate or Amount Imposed | Rate or Amount Imposed | Rate or Amount Approved |
|--|------------------------|------------------------|-------------------------|
| Permanent Rate Levy (Rate Limit: \$5.0409 per \$1,000) | \$5.0409 | \$5.0409 | \$5.0409 |
| Levy For General Obligation Bonds | | | \$273,000 |

STATEMENT OF INDEBTEDNESS

| LONG TERM DEBT | Estimated Debt Outstanding July 1 | Estimated Debt Authorized, But Not Incurred on July 1 |
|--------------------------|--------------------------------------|--|
| General Obligation Bonds | \$4,000,000 | |
| Other Borrowings | \$5,501,681 | |
| Total | \$9,501,681 | |

**Notice of Property Tax and Certification of Intent to Impose
a Tax on Property for Education Districts
To assessor of Lane County**

**FORM ED-50
2019-2020**

☐ Check here if this is
an amended form.

The Lowell School District #71 has the responsibility and authority to place the following property tax, fee, charge or assessment
on the tax roll of Lane County. The property tax, fee, charge or assessment is categorized as stated by this form.

| | | | | |
|--|---|--|--|------------------------------|
| <u>65 S. Pioneer Street</u> Mailing Address of District | <u>Lowell</u> City | <u>OR</u> State | <u>97452</u> Zip | <u>June 24, 2019</u> Date |
| <u>Dave Standridge</u> Contact Person | <u>Director of Business Services</u> Title | <u>541-461-8289</u> Daytime Telephone | <u>dstandridge@lesd.k12.or.us</u> Contact Person E-mail | |

CERTIFICATION - Check one box.

- ☒ The tax rate of levy amounts certified in Part I are within the tax rate of levy amounts approved by the budget committee.
- ☐ The tax rate of levy amounts certified in Part I were changed by the governing body and republished as required in ORS 294.435.

PART I: TOTAL PROPERTY TAX LEVY

| | | Subject to Education Limits | |
|--|----|--------------------------------|--|
| | | Rate -or- Dollar Amount | |
| 1. Permanent rate limit tax (per \$1000) | 1 | 5.0409 | |
| 2. Local option operating tax | 2 | | |
| 3. Local option capital project tax | 3 | | |
| 4a. Levy for bonded indebtedness from bonds approved by voters prior to October 6, 2001 | 4a | | |
| 4b. Levy for bonded indebtedness from bonds approved by voters after October 6, 2001 | 4b | 273,000 | |
| 4c. Total levy for bonded indebtedness not subject to Measure 5 of Measure 50 (total of 4a + 4b) | 4c | 273,000 | |

PART II: RATE LIMIT CERTIFICATION

| | | |
|--|---|---------------|
| 5. Permanent rate limit in dollars and cents per \$1,000 | 5 | 5.0409 |
| 6. Election date when your new district received voter approval for your permanent rate limit. | 6 | |
| 7. Estimated permanent rate limit for newly merged/consolidated district | 7 | |

PART III: SCHEDULE OF LOCAL OPTION TAXES - Enter all local option taxes on this schedule. If there are more than three taxes, attach a sheet showing the information for each.

| Purpose (operating, capital project, or mixed) | Date voters approved local option ballot measure | First year levied | Final year to be levied | Total tax amount -or- rate authorized per year by voters |
|---|---|----------------------|----------------------------|---|
| | | | | |
| | | | | |
| | | | | |

150-504-075-6 (Rev. 11-11)

(see the back for worksheet for lines 4a, 4b, and 4c)

File with your assessor no later than JULY 15, unless granted an extension in writing.

GATEHOUSE MEDIA

3500 CHAD DRIVE, SUITE 600, EUGENE, OREGON 97408
PHONE (541) 485-1234

Legal Notice Advertising

Legal Notice 0000127162

SCH DIST 71-LOWELL
DEBI MCNAMARA
65 S. PIONEER
LOWELL, OR 97452

AFFIDAVIT OF PUBLICATION

STATE OF OREGON, }
COUNTY OF LANE, } ss.

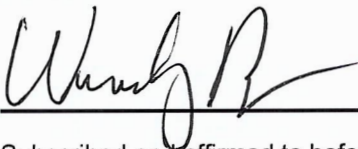
I, **Wendy Raz**, being first duly affirmed, depose and say that I am the Advertising Manager, or the principal clerk, of The Register-Guard, a newspaper of general circulation as defined in ORS 193.010 and 193.020; published at Eugene in the aforesaid county and state; that the **NOTICE OF BUDGET COMMITTEE MEETING** printed copy of which is hereto annexed, is publishing in the entire issue of said newspaper in the following issues:

March 25, 2019
April 01, 2019

NOTICE OF BUDGET COMMITTEE MEETING Lowell School District #71

A public meeting of the Budget Committee of the Lowell School District #71, Lane County, State of Oregon, to discuss the budget for the fiscal year July 1, 2019 to June 30, 2020, will be held on April 8, 2019 at 6:00 pm. in the Professional Development Center at Lundy Elementary, 45 S. Moss, Lowell, Oregon. The purpose of the meeting is for the committee to receive the budget message and to receive comment from the public on the proposed budget. This is a public meeting where deliberation of the Budget Committee will take place. Any person may appear at the meeting to ask questions or make comments to the Budget Committee. An additional meeting may be held on May 6, 2019 at 6:00 pm in the Professional Development Center at Lundy Elementary. A copy of the proposed budget document may be inspected or obtained on or after April 5, 2019 at the Lowell School District Office between the hours of 8:00 am and 3:00 pm.

No. 127162 - April 1, 2019

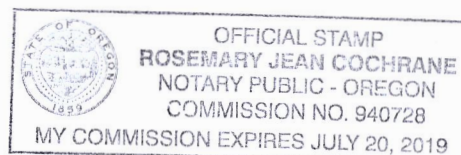


Subscribed and affirmed to before me this April 01, 2019



Notary Public of Oregon

Account #: 17451
INVOICE: 0000127162
Case: April 8, 2019
Ad Price: \$145.00



GATEHOUSE MEDIA

3500 CHAD DRIVE, SUITE 600, EUGENE, OREGON 97408
PHONE (541) 485-1234

Legal Notice 0000134938

Legal Notice Advertising

SCH DIST 71-LOWELL
DEBI MCNAMARA
65 S. PIONEER
LOWELL, OR 97452

AFFIDAVIT OF PUBLICATION

STATE OF OREGON, }
COUNTY OF LANE, } ss.

I, **Wendy Raz**, being first duly affirmed, depose and say that I am the Advertising Manager, or the principal clerk, of The Register-Guard, a newspaper of general circulation as defined in ORS 193.010 and 193.020; published at Eugene in the aforesaid county and state; that the **NOTICE OF BUDGET HEARING** printed copy of which is hereto annexed, is publishing in the entire issue of said newspaper in the following issues:

June 11, 2019

FORM ED-1

NOTICE OF BUDGET HEARING

A public meeting of the Lowell School Board will be held on June 18, 2019 at 45 S. Moss St. Lowell, Oregon at 6:00 pm. The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 2019 as approved by the Lowell School District Budget Committee. A summary of the budget is presented below. A copy of the budget may be inspected or obtained at 45 S. Moss St. Lowell, Oregon between the hours of 9:00 am and 4:00 pm. This Budget is for an annual budget period. This budget was prepared on a basis of accounting that is the same as the basis of accounting used during the preceding year.

Contact: Dave Standridge, Director of Business Services

Telephone: 541-461-8289

Email: dstandridge@lsd.k12.or.us

FINANCIAL SUMMARY - RESOURCES

TOTAL OF ALL FUNDS

| | Actual Amount Last Year 2017-18 | Adopted Budget This Year 2018-19 | Approved Budget Next Year 2019-20 |
|--|---------------------------------|----------------------------------|-----------------------------------|
| Beginning Fund Balance | \$594,971 | \$5,870,000 | \$7,183,000 |
| Current Year Property Taxes, other than Local Option Taxes | 1,096,757 | 1,369,100 | 1,420,600 |
| Current Year Local Option Property Taxes | 0 | 0 | 0 |
| Other Revenue from Local Sources | 616,326 | 597,263 | 715,534 |
| Revenue from Intermediate Sources | 9,172 | 5,000 | 9,000 |
| Revenue from State Sources | 9,341,299 | 11,763,200 | 12,359,500 |
| Revenue from Federal Sources | 952,757 | 819,900 | 713,000 |
| Interfund Transfers | 566,916 | 527,645 | 730,026 |
| All Other Budget Resources | 4,577,882 | 0 | 0 |
| Total Resources | \$17,756,080 | \$20,952,108 | \$23,130,660 |

FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION

| | | | |
|---|--------------|--------------|--------------|
| Salaries | \$2,020,648 | \$2,776,275 | \$3,026,006 |
| Other Associated Payroll Costs | 1,360,225 | 1,592,754 | 1,845,925 |
| Purchased Services | 4,829,278 | 5,907,317 | 7,331,819 |
| Supplies & Materials | 864,420 | 705,863 | 714,019 |
| Capital Outlay | 1,304,787 | 6,740,900 | 7,749,800 |
| Other Objects (except debt service & Interfund transfers) | 185,657 | 186,486 | 222,611 |
| Debt Service* | 473,002 | 718,845 | 917,825 |
| Interfund Transfers* | 566,916 | 527,645 | 730,026 |
| Operating Contingency | 0 | 1,796,023 | 592,629 |
| Unappropriated Ending Fund Balance & Reserves | 5,571,147 | 0 | 0 |
| Total Requirements | \$17,756,080 | \$20,952,108 | \$23,130,660 |

FINANCIAL SUMMARY - REQUIREMENTS BY FUNCTION

| | | | |
|--|--------------|--------------|--------------|
| 1000 Instruction | \$6,359,616 | \$6,769,202 | \$6,201,430 |
| FTE | 22.33 | 24.60 | 24.83 |
| 2000 Support Services | 2,896,394 | 3,052,449 | 3,545,594 |
| FTE | 22.56 | 28.34 | 31.75 |
| 3000 Enterprise & Community Service | 456,979 | 476,944 | 491,556 |
| FTE | 3.28 | 3.83 | 3.34 |
| 4000 Facility Acquisition & Construction | 1,432,024 | 7,611,000 | 10,651,600 |
| FTE | 0 | 0 | 0 |
| 5000 Other Uses | 0 | 0 | 0 |
| 5100 Debt Service* | 473,004 | 718,845 | 917,825 |
| 5200 Interfund Transfers* | 566,916 | 527,645 | 730,026 |
| 6000 Contingency | 0 | 1,796,023 | 592,629 |
| 7000 Unappropriated Ending Fund Balance | 5,571,147 | 0 | 0 |
| Total Requirements | \$17,756,080 | \$20,952,108 | \$23,130,660 |
| Total FTE | 49.17 | 56.77 | 59.91 |

*not included in total 5000 Other Uses. To be appropriated separately from other 5000 expenditures.

STATEMENT OF CHANGES IN ACTIVITIES and SOURCES OF FINANCING

There are no significant changes to activities or sources of financing.



PROPERTY TAX LEVIES

| | Rate or Amount Imposed | Rate or Amount Imposed | Rate or Amount Approved |
|--|------------------------|------------------------|-------------------------|
| Permanent Rate Levy (Rate Limit: \$5.0409 per \$1,000) | \$5.0409 | \$5.0409 | \$5.0409 |
| Levy For General Obligation Bonds | | | \$273,000 |

STATEMENT OF INDEBTEDNESS

LONG TERM DEBT

| | Estimated Debt Outstanding July 1 | Estimated Debt Authorized, But Not Incurred on July 1 |
|--------------------------|-----------------------------------|---|
| General Obligation Bonds | \$4,000,000 | |
| Other Borrowings | \$5,501,681 | |
| Total | \$9,501,681 | |


Subscribed and affirmed to before me this June 11, 2019

Notary Public of Oregon

Account #: 17451
INVOICE: 0000134938
Case: June 24, 2019
Ad Price: \$400.00

