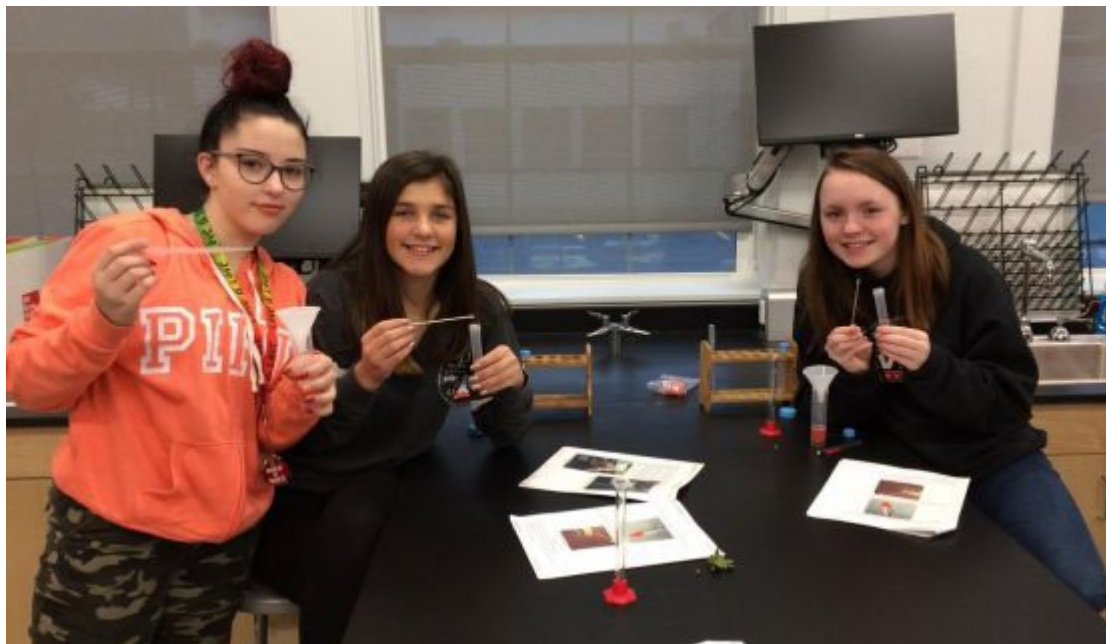




LOWELL SCHOOL DISTRICT

Dedicated to educational achievement and the success of every student



ADOPTED BUDGET DOCUMENT 2022-23

LOWELL SCHOOL DISTRICT #71

65 South Pioneer Street, Lowell OR 97452

ADOPTED BUDGET DOCUMENT 2022-23

Johnie Matthews
Superintendent/Budget Officer

LOWELL SCHOOL DISTRICT #71

Fiscal Year 2022-23

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LOWELL SCHOOL DISTRICT #71
Fiscal Year 2022-23

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Message from the Superintendent

2022 - 2023 School Year

Lowell School District Community,

The goal last year was to pay down a portion of the debt that we have incurred over the last several years. A major initial investment was needed to get our buildings to where you see them today. We knew that if we made the district an educational destination location, increased enrollment would be inevitable. Our enrollment is greater this year than before I joined the district in 2009. We have increased all programs and will continue to do so into the future.

As I stated, that was the plan. And as we know, sometimes those plans must change. Currently, close to 90 houses are scheduled to be built in the area in the coming years. We needed to prepare and shift our thinking. We knew this was coming and it was time to ensure we could handle our already expanding enrollment and the influx of students in the future. Turning down students simply because we did not have enough space was never an option. We needed a solution and I believe we have found one.

To prepare for all our current and future students, we have some new construction planned for both Lundy Elementary School and Lowell Jr/Sr HS.

The main Capital Projects to focus on this next year are as follows:

- Construct a modular classroom (one building, two classrooms) adjacent to the modular on the south side of Lundy. This will be very important to us in terms of facilitating the number of students that we plan to receive with the new subdivisions being constructed throughout the city of Lowell.
- Construct a weight room with two additional classrooms on the north side of the Gymnasium where the van lot currently exists. This will allow us to house all our new weight equipment (purchased with grant funds) all in one room. Next to the weight room we will be constructing two classrooms that will help with the space issues at the Jr/Sr High School. We expect an influx of students there as well.

- Since the van lot is going to be built upon, we will need to move the van parking lot (temporarily) to where the gazebo currently sits on the northeast corner of Main and Moss Streets.
- We will also be constructing a parent/staff parking lot on the property north of the main parking lot at Lundy. This property has been vacant for a couple of years now. We were hoping to have the project completed sooner but wanted to be sure we worked collaboratively with the city and met the many requirements to receive approval.

At the beginning of the 2021-2022 school year, we were facing a deficit of \$340,512, not considering our 12% contingency. This was due to the many change orders that took place through the construction of the bond projects as well as minor issues not addressed during the planning process. During the 2021-2022 school year, we were fiscally responsible enough to decrease that deficit to \$146,890. That was a savings of \$193,622 from the projected budget for the year.

Expenses for this year were projected to increase from the previous year. The non-personnel budget increased by \$308,329. This is mostly due to the impact of one-time capital projects referred to earlier. The pandemic, along with inflation, has significantly increased the prices of everything. Unfortunately, the state did not increase the amount allotted at the beginning of the biennium last year. The state budget was set at \$9.29 billion dollars. That provides the District \$11,518,000 from the state coffers. Personally, I believe that we are still underfunded as an educational system as we have never made a complete recovery from the recession happened in early 2011. However, we will continue to receive our funds graciously and use financial integrity to ensure that we are using our resources in the most advantageous way possible.

The 2022-2023 budget cycle, even with the increase in non-personnel expenditures and the unknown for personnel which will be addressed during collective bargaining negotiations, we have continued to decrease the deficit. Headed into this year we are looking at a projected deficit of \$82,532. Even with the increase in expenses, we have managed to decrease our deficit by another \$64,358.

This could be remedied immediately by having less than a 12% contingency but that is not a financially sound option. We need that money in reserve to ensure we are safe in times of trouble. I refer to the contingency as “in case of emergency break glass” money. The average amount that districts like to have is between 8%-12%. I feel that it is better to be cautious and our district is better prepared by maintaining a 12% contingency.

Our goals for the district are the same, however we have had to adjust our planning to meet those goals. With all the projects on the horizon, the increase in non-personnel expenditures, the potential for increase in personnel expenditures, step increases as well as potential benefit and COLA increases, and the increased PERS contribution from the district, we are working to maintain a solid foothold financially. We will continue to grow and focus on our debt payoff as time goes on. The debt payoff is very important to the district as a whole and we do not take that lightly. Once we can create more space for increased enrollment, the capital expense projects will decrease. This will allow us to completely get out of deficit spending and start allocating the monies that were budgeted for capital projects and start allocating it to pay off debt.

One of the many lessons I have learned throughout my short time as a Superintendent is best summed up by Simon Shark: "Always plan for the fact that no plan ever goes according to plan." We will keep moving forward and assessing the needs of the district while at the same time preparing ourselves for a very bright and successful future.

Respectfully,

A handwritten signature in black ink, consisting of a series of loops and a long horizontal stroke at the bottom.

Superintendent Lowell School District #71

**Lowell School District #71
Budget Committee
Fiscal Year 2022-23**

Position	Board Members	Term Expires	Appointed Members	Term Expires
1	Suzanne Kintzley	June 30, 2023	Joyce Donnell	June 30, 2024
2	Jason Prenevost	June 30, 2025	Kevin Finch	June 30, 2024
3	Mike Galvin	June 30, 2025	Jeremy Caudle	June 30, 2024
4	Jim Chapman	June 30, 2025	Lon Dragt	June 30, 2023
5	Dionne Plahn	June 30, 2023	Matt Wendt	June 30, 2023

**Lowell School District #71
Budget Calendar
Fiscal Year 2022-23**

July 26, 2021	School board formally adopts calendar
March 21, 2022	Publish first Notice of Budget Committee Meeting(s)
March 28, 2022	Publish second Notice of Budget Committee Meeting(s)
April 04, 2022	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 02, 2022	Second meeting of Budget Committee (if necessary) - 6:00 pm <ul style="list-style-type: none">- Approve Proposed Budget
May 23, 2022	Community Forum - 6:00 pm in Lundy Professional Development Center
June 13, 2022	Publish notice of Budget Hearing
June 27, 2022	Public hearing and Board action on the 2022-23 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, 2022	Deadline to certify the tax levy to the County Assessor

GENERAL FUND SUMMARY

LOWELL SCHOOL DISTRICT #71 GENERAL FUND SUMMARY JULY 1, 2022 - JUNE 30, 2023						
	2019-20 ACTUAL	2020-21 ACTUAL	2021-22 BUDGET	2022-23		
				PROPOSED	APPROVED	ADOPTED
Resources						
State School Fund	8,090,920	11,859,246	11,933,000	11,518,000	11,518,000	11,518,000
Property Tax	1,217,554	1,241,548	1,297,900	1,321,000	1,321,000	1,321,000
Miscellaneous/Local Revenues	182,413	192,954	183,200	177,400	177,400	177,400
County/Common School Funds	108,704	115,239	116,000	150,000	150,000	150,000
Other State/Federal Grants	37,612	99,590	32,500	32,500	32,500	32,500
Interest	36,626	19,023	9,400	30,000	30,000	30,000
Federal Forest Fees	28,452	26,556	0	0	0	0
Total Revenues	9,702,281	13,554,156	13,572,000	13,228,900	13,228,900	13,228,900
Beginning Fund Balance	717,343	1,092,075	1,970,000	1,670,000	1,670,000	1,670,000
Total Resources	10,419,624	14,646,231	15,542,000	14,898,900	14,898,900	14,898,900
Requirements						
Salaries & Benefits	3,910,454	3,783,112	4,324,146	4,519,773	4,519,773	4,519,773
Purchased Services	576,019	675,737	866,127	889,927	889,927	889,927
Supplies and Materials	414,716	423,672	364,353	431,375	431,375	431,375
Capital Outlay	8,000	156,465	80,000	125,000	125,000	125,000
Other	145,656	160,462	190,886	217,894	217,894	217,894
Charter School Payments	3,562,694	6,403,155	5,688,000	5,612,000	5,612,000	5,612,000
Transfers	710,010	1,226,621	2,399,000	1,515,463	1,515,463	1,515,463
Total Expenditures	9,327,549	12,829,224	13,912,512	13,311,432	13,311,432	13,311,432
Contingency/Ending Fund Balance	1,092,075	1,817,007	1,629,488	1,587,468	1,587,468	1,587,468
Total Requirements	10,419,624	14,646,231	15,542,000	14,898,900	14,898,900	14,898,900

GENERAL FUND RESOURCES

LOWELL SCHOOL DISTRICT #71
GENERAL FUND RESOURCES
JULY 1, 2022 - JUNE 30, 2023

Code	DESCRIPTION	2019-20 ACTUAL	2020-21 ACTUAL	2021-22 BUDGET	2022-23		
					PROPOSED	APPROVED	ADOPTED
1111	Current Year Property Tax	1,196,749	1,217,846	1,274,000	1,297,000	1,297,000	1,297,000
1112	Prior Year Property Tax	16,914	19,187	20,000	20,000	20,000	20,000
1190	Penalties & Interest on Taxes	3,891	4,515	3,900	4,000	4,000	4,000
1510	Interest Earnings	36,626	19,023	9,400	30,000	30,000	30,000
1910	Rent	56,392	57,905	54,000	65,300	65,300	65,300
1920	Donations	0	1,061	0	0	0	0
1921	Donations-Summer Recreation	7,440	0	3,500	0	0	0
1943	Business Services to Charter Schools	41,190	42,068	42,700	46,100	46,100	46,100
1944	Other Services to Charter Schools	15,724	19,824	15,000	0	0	0
1980	Indirect from Grants	6,233	21,360	6,000	6,000	6,000	6,000
1990	Miscellaneous Revenue	55,434	50,736	62,000	60,000	60,000	60,000
2101	County School Fund	28,424	27,183	28,000	28,000	28,000	28,000
3101	State School Fund Grant	8,090,920	11,859,246	11,933,000	11,518,000	11,518,000	11,518,000
3103	Common School Fund	80,280	88,056	88,000	122,000	122,000	122,000
3199	Other Unrestricted State Grants	26,339	25,604	25,000	25,000	25,000	25,000
3299	Other Restricted State Grants	11,273	62,866	7,500	7,500	7,500	7,500
4500	Federal Grants Through the State	0	11,120	0	0	0	0
4801	Federal Forest Fees	28,452	26,556	0	0	0	0
5400	Beginning Fund Balance	717,343	1,092,075	1,970,000	1,670,000	1,670,000	1,670,000
TOTAL GENERAL FUND RESOURCES		10,419,624	14,646,231	15,542,000	14,898,900	14,898,900	14,898,900

GENERAL FUND REQUIREMENTS

By Object Code

LOWELL SCHOOL DISTRICT #71
GENERAL FUND REQUIREMENTS - BY OBJECT CODE
JULY 1, 2022 - JUNE 30, 2023

Code	DESCRIPTION	2019-20 ACTUAL	2020-21 ACTUAL	2021-22		2022-23			
				FTE	BUDGET	FTE	PROPOSED	APPROVED	ADOPTED
111	Licensed Salaries	952,839	951,445	18.18	993,270	17.98	1,062,236	1,062,236	1,062,236
112	Classified Salaries	771,556	780,287	26.93	897,592	27.11	943,994	943,994	943,994
113	Administrators	536,322	488,992	5.40	553,327	5.47	581,157	581,157	581,157
114	Managerial-Confidential	156,600	153,851	2.00	160,970	1.73	169,292	169,292	169,292
116	Supplemental Retirement Stipends	2,500	6,800		6,000		6,000	6,000	6,000
121	Substitute - Licensed	30,861	9,184		33,000		18,000	18,000	18,000
122	Substitute - Classified	46,452	13,716		45,700		49,000	49,000	49,000
130	Extra Duty	1,467	0		1,000		1,000	1,000	1,000
Subtotal - Salaries		2,498,597	2,404,275	52.51	2,690,859	52.28	2,830,679	2,830,679	2,830,679
211	PERS	630,830	626,441		450,449		461,394	461,394	461,394
212	PERS Pick-Up	129,776	129,811		148,704		161,072	161,072	161,072
216	PERS - OPSRP	0	0		182,549		200,596	200,596	200,596
220	FICA	184,572	177,502		205,180		215,037	215,037	215,037
231	Workers' Compensation Insurance	20,023	18,331		21,542		21,174	21,174	21,174
232	Unemployment Compensation	60	9,372		10,000		10,000	10,000	10,000
233	Family Medical Leave Insurance	0	0		5,382		5,527	5,527	5,527
241	Medical/Dental/Vision	412,574	364,702		556,898		577,249	577,249	577,249
242	Life Insurance	3,472	11,624		4,634		4,082	4,082	4,082
243	TSA	4,878	5,152		4,814		4,091	4,091	4,091
270	Retiree Insurance	25,672	35,902		43,135		28,872	28,872	28,872
Subtotal - Benefits		1,411,857	1,378,837		1,633,287		1,689,094	1,689,094	1,689,094
310	Professional & Technical Services	0	0		5,000		5,000	5,000	5,000
311	Instruction Services	106,171	108,485		181,803		181,803	181,803	181,803
312	Professional Development - Instructional	1,395	1,856		3,000		4,000	4,000	4,000
313	Student Services	5,244	56,177		33,850		86,850	86,850	86,850
319	Other Professional Services	37,592	8,000		29,800		31,800	31,800	31,800
322	Repairs & Maintenance	84,856	212,048		192,500		150,500	150,500	150,500
324	Rentals	443	9,053		6,200		7,200	7,200	7,200
325	Electricity	52,957	72,154		67,600		74,000	74,000	74,000
327	Water & Sewer	35,698	39,279		44,000		52,000	52,000	52,000

LOWELL SCHOOL DISTRICT #71
GENERAL FUND REQUIREMENTS - BY OBJECT CODE
JULY 1, 2022 - JUNE 30, 2023

Code	DESCRIPTION	2019-20	2020-21	2021-22		2022-23			
		ACTUAL	ACTUAL	FTE	BUDGET	FTE	PROPOSED	APPROVED	ADOPTED
328	Garbage	7,506	7,558		7,500		9,700	9,700	9,700
329	Security	1,975	2,160		6,800		6,800	6,800	6,800
340	Travel	24,504	12,869		38,300		35,800	35,800	35,800
351	Telephone	4,109	4,609		4,424		4,124	4,124	4,124
353	Postage	6,155	6,219		5,200		5,200	5,200	5,200
354	Advertising	385	0		6,500		6,500	6,500	6,500
355	Printing & Binding	17,443	13,537		14,000		14,000	14,000	14,000
359	Other Communication Services	7,390	0		0		0	0	0
360	Charter School Payments - MVA	887,068	950,476		1,188,000		1,047,000	1,047,000	1,047,000
360	Charter School Payments - BCA	2,675,626	5,452,679		4,500,000		4,565,000	4,565,000	4,565,000
371	Tuition	88,830	40,931		134,000		134,000	134,000	134,000
374	Other Tuition	5,250	0		7,500		7,500	7,500	7,500
381	Audit Services	26,550	29,400		23,000		23,000	23,000	23,000
382	Legal Services	6,520	1,192		10,000		10,000	10,000	10,000
383	Architect	7,984	5,323		10,000		5,000	5,000	5,000
388	Election Services	0	691		300		300	300	300
389	Non-Instructional Professional Services	47,062	43,940		33,850		33,850	33,850	33,850
390	Other Professional Services	0	256		1,000		1,000	1,000	1,000
Subtotal - Purchased Services		4,138,713	7,078,892		6,554,127		6,501,927	6,501,927	6,501,927
410	Consumable Supplies	157,765	168,054		116,600		148,000	148,000	148,000
411	Gas and Oil	42,206	35,463		51,000		51,000	51,000	51,000
412	Tires and Batteries	0	0		3,000		3,500	3,500	3,500
420	Textbooks	18,908	7,024		46,500		52,000	52,000	52,000
430	Library Books	33	1,618		1,000		1,000	1,000	1,000
440	Periodicals	155	0		150		150	150	150
460	Non-Consumable Items	59,412	109,231		54,600		61,850	61,850	61,850
470	Computer Software	35,303	38,047		39,503		43,875	43,875	43,875
480	Computer Hardware	100,934	64,235		52,000		70,000	70,000	70,000
Subtotal - Supplies		414,716	423,672		364,353		431,375	431,375	431,375

LOWELL SCHOOL DISTRICT #71
GENERAL FUND REQUIREMENTS - BY OBJECT CODE
JULY 1, 2022 - JUNE 30, 2023

Code	DESCRIPTION	2019-20 ACTUAL	2020-21 ACTUAL	2021-22		2022-23			
				FTE	BUDGET	FTE	PROPOSED	APPROVED	ADOPTED
520	Building Acquisition	0	91,250		0		0	0	0
540	Equipment Purchase	8,000	65,215		13,000		20,000	20,000	20,000
590	Other Capital Outlay	0	0		67,000		105,000	105,000	105,000
Subtotal - Capital		8,000	156,465		80,000		125,000	125,000	125,000
640	Dues and Fees	73,213	64,564		85,400		89,150	89,150	89,150
651	Liability Insurance	33,380	40,083		44,090		51,560	51,560	51,560
653	Property Insurance	39,063	55,815		61,396		77,184	77,184	77,184
Subtotal - Other		145,656	160,462		190,886		217,894	217,894	217,894
710	Transfer to Food Service Fund	51,994	2,350		0		159,491	159,491	159,491
712	Transfer to Capital Projects Fund	0	489,889		240,000		50,000	50,000	50,000
713	Transfer to Athletics Fund	95,555	119,498		134,000		158,012	158,012	158,012
714	Transfer to Bus Replacement Fund	60,000	132,834		400,000		504,460	504,460	504,460
716	Transfer to Debt Service Fund	502,461	482,050		1,625,000		643,500	643,500	643,500
Subtotal - Transfers		710,010	1,226,621		2,399,000		1,515,463	1,515,463	1,515,463
810	Contingency	0	0		1,629,488		1,587,468	1,587,468	1,587,468
820	Ending Fund Balance	1,092,075	1,817,007		0		0	0	0
Subtotal - Reserve		1,092,075	1,817,007		1,629,488		1,587,468	1,587,468	1,587,468
TOTAL GENERAL FUND REQUIREMENTS		10,419,624	14,646,231	52.51	15,542,000	52.28	14,898,900	14,898,900	14,898,900

GENERAL FUND REQUIREMENTS

By Service Area

LOWELL SCHOOL DISTRICT #71
GENERAL FUND REQUIREMENTS
JULY 1, 2022 - JUNE 30, 2023

Code	DESCRIPTION	2019-20 ACTUAL	2020-21 ACTUAL	2021-22		2022-23			
				FTE	BUDGET	FTE	PROPOSED	APPROVED	ADOPTED
1111 ELEMENTARY									
111	Licensed Salaries	355,336	358,587	7.33	365,341	7.33	418,813	418,813	418,813
112	Classified Salaries	50,001	55,968	3.67	83,514	3.35	81,367	81,367	81,367
121	Substitute Licensed	8,131	6,722		15,000		7,500	7,500	7,500
122	Substitute Classified	589	166		2,000		2,000	2,000	2,000
	Subtotal - Salaries	414,057	421,443	11.00	465,855	10.68	509,680	509,680	509,680
211	PERS	94,609	113,161		70,829		78,928	78,928	78,928
212	PERS Pick-Up	17,866	24,733		26,931		30,011	30,011	30,011
216	PERS - OPSRP	0	0		35,641		39,714	39,714	39,714
220	FICA	30,591	31,770		35,638		38,991	38,991	38,991
231	Workers' Compensation Insurance	1,425	1,407		1,462		1,549	1,549	1,549
233	Family Medical Leave Insurance	0	0		932		1,000	1,000	1,000
241	Medical/Dental/Vision	80,698	69,963		121,498		132,658	132,658	132,658
242	Life Insurance	70	101		124		137	137	137
	Subtotal - Benefits	225,259	241,135		293,055		322,988	322,988	322,988
410	Consumable Supplies	1,061	824		1,250		1,250	1,250	1,250
420	Textbooks	2,117	4,161		30,000		30,000	30,000	30,000
460	Non-Consumable Items	922	9,470		1,000		1,000	1,000	1,000
480	Computer Hardware	7,124	0		2,000		7,500	7,500	7,500
	Subtotal - Supplies	11,224	14,455		34,250		39,750	39,750	39,750
1111 TOTAL - ELEMENTARY		650,540	677,033	11.00	793,160	10.68	872,418	872,418	872,418

LOWELL SCHOOL DISTRICT #71
GENERAL FUND REQUIREMENTS
JULY 1, 2022 - JUNE 30, 2023

Code	DESCRIPTION	2019-20 ACTUAL	2020-21 ACTUAL	2021-22		2022-23			
				FTE	BUDGET	FTE	PROPOSED	APPROVED	ADOPTED
1113	SUMMER RECREATION PROGRAM								
111	Licensed Salaries	500	0		1,100		0	0	0
112	Classified Salaries	3,177	0		3,900		0	0	0
	Subtotal - Salaries	3,677	0	0.00	5,000	0.00	0	0	0
211	PERS	133	0		789		0	0	0
212	PERS Pick-Up	30	0		300		0	0	0
216	PERS - OPSRP	0	0		397		0	0	0
220	FICA	280	0		383		0	0	0
231	Workers' Compensation Insurance	15	0		18		0	0	0
233	Family Medical Leave Insurance	0	0		10		0	0	0
	Subtotal - Benefits	458	0		1,897		0	0	0
389	Non-Instructional Professional Services	550	0		550		550	550	550
	Subtotal - Purchased Services	550	0		550		550	550	550
410	Consumable Supplies	1,086	0		1,100		1,100	1,100	1,100
	Subtotal - Supplies	1,086	0		1,100		1,100	1,100	1,100
640	Dues and Fees	0	0		50		50	50	50
	Subtotal - Other	0	0		50		50	50	50
1113	TOTAL - SUMMER RECREATION PROGRAM	5,771	0	0.00	8,597	0.00	1,700	1,700	1,700

LOWELL SCHOOL DISTRICT #71
GENERAL FUND REQUIREMENTS
JULY 1, 2022 - JUNE 30, 2023

Code	DESCRIPTION	2019-20 ACTUAL	2020-21 ACTUAL	2021-22		2022-23			
				FTE	BUDGET	FTE	PROPOSED	APPROVED	ADOPTED
1121	JUNIOR HIGH								
111	Licensed Salaries	148,304	159,905	2.68	162,190	2.56	161,613	161,613	161,613
	Subtotal - Salaries	148,304	159,905	2.68	162,190	2.56	161,613	161,613	161,613
211	PERS	38,622	43,446		30,979		28,595	28,595	28,595
212	PERS Pick-Up	7,645	6,433		6,807		8,018	8,018	8,018
216	PERS - OPSRP	0	0		9,009		10,610	10,610	10,610
220	FICA	10,775	11,644		12,408		12,363	12,363	12,363
231	Workers' Compensation Insurance	491	483		521		507	507	507
233	Family Medical Leave Insurance	0	0		324		323	323	323
241	Medical/Dental/Vision	30,693	31,847		41,143		41,767	41,767	41,767
	Subtotal - Benefits	88,226	93,853		101,191		102,183	102,183	102,183
410	Consumable Supplies	142	0		650		650	650	650
420	Textbooks	9,035	1,614		500		1,000	1,000	1,000
	Subtotal - Supplies	9,177	1,614		1,150		1,650	1,650	1,650
1121	TOTAL - JUNIOR HIGH	245,707	255,372	2.68	264,531	2.56	265,446	265,446	265,446

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JULY 1, 2022 - JUNE 30, 2023

Code	DESCRIPTION	2019-20 ACTUAL	2020-21 ACTUAL	2021-22		2022-23			
				FTE	BUDGET	FTE	PROPOSED	APPROVED	ADOPTED
1131	HIGH SCHOOL								
111	Licensed Salaries	317,873	306,024	5.41	313,604	5.53	332,373	332,373	332,373
112	Classified Salaries	6,230	6,798	0.64	15,084	0.14	3,820	3,820	3,820
121	Substitute Licensed	20,523	2,462		15,000		7,500	7,500	7,500
122	Substitute Classified	2,568	137		2,000		2,000	2,000	2,000
	Subtotal - Salaries	347,194	315,421	6.05	345,688	5.67	345,693	345,693	345,693
211	PERS	89,100	79,409		64,599		59,503	59,503	59,503
212	PERS Pick-Up	15,850	11,900		15,284		17,761	17,761	17,761
216	PERS - OPSRP	0	0		20,224		23,503	23,503	23,503
220	FICA	25,421	22,957		26,445		26,446	26,446	26,446
231	Workers' Compensation	1,155	957		1,086		1,059	1,059	1,059
233	Family Medical Leave Insurance	0	0		691		672	672	672
241	Medical/Dental/Vision	61,634	61,108		92,766		91,134	91,134	91,134
	Subtotal - Benefits	193,160	176,331		221,095		220,078	220,078	220,078
312	Professional Development - Instructional	0	0		0		1,000	1,000	1,000
319	Other Instructional Services	7,750	8,000		9,800		9,800	9,800	9,800
322	Maintenance & Repair	3,729	2,973		6,500		3,500	3,500	3,500
340	Travel	322	0		0		0	0	0
	Subtotal - Purchased Services	11,801	10,973		16,300		14,300	14,300	14,300
410	Consumable Supplies	9,324	4,120		6,150		5,250	5,250	5,250
420	Textbooks	6,881	357		15,000		20,000	20,000	20,000
460	Non-Consumable Items	9,383	18,039		13,000		7,500	7,500	7,500
470	Computer Software	1,086	620		800		800	800	800
480	Computer Hardware	5,963	0		15,000		7,500	7,500	7,500
	Subtotal - Supplies	32,637	23,136		49,950		41,050	41,050	41,050
1131	TOTAL - HIGH SCHOOL	584,792	525,861	6.05	633,033	5.67	621,121	621,121	621,121

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GENERAL FUND REQUIREMENTS
JULY 1, 2022 - JUNE 30, 2023

Code	DESCRIPTION	2019-20 ACTUAL	2020-21 ACTUAL	2021-22		2022-23			
				FTE	BUDGET	FTE	PROPOSED	APPROVED	ADOPTED
1140 PRE-SCHOOL									
374	Other Tuition	5,250	0		7,500		7,500	7,500	7,500
	Subtotal - Purchased Services	5,250	0		7,500		7,500	7,500	7,500
640	Dues and Fees	800	700		1,000		1,000	1,000	1,000
651	Liability Insurance	1,774	1,882		2,070		2,315	2,315	2,315
	Subtotal - Other	2,574	2,582		3,070		3,315	3,315	3,315
1140 TOTAL - PRE-SCHOOL		7,824	2,582	0.00	10,570	0.00	10,815	10,815	10,815

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GENERAL FUND REQUIREMENTS
JULY 1, 2022 - JUNE 30, 2023

Code	DESCRIPTION	2019-20 ACTUAL	2020-21 ACTUAL	2021-22		2022-23			
				FTE	BUDGET	FTE	PROPOSED	APPROVED	ADOPTED
1210	TALENTED AND GIFTED								
111	Licensed Salaries	0	1,000		0		0	0	0
130	Extra Duty	1,467	0		1,000		1,000	1,000	1,000
	Subtotal - Salaries	1,467	1,000	0.00	1,000	0.00	1,000	1,000	1,000
211	PERS	334	266		158		158	158	158
212	PERS Pick-Up	39	60		60		60	60	60
216	PERS - OPSRP	0	0		79		78	78	78
220	FICA	107	76		77		77	77	77
231	Workers' Compensation	5	3		20		3	3	3
233	Family Medical Leave Insurance	0	0		2		2	2	2
	Subtotal - Benefits	485	405		396		378	378	378
410	Consumable Supplies	676	0		1,500		1,500	1,500	1,500
470	Computer Software	0	0		1,500		1,500	1,500	1,500
	Subtotal - Supplies	676	0		3,000		3,000	3,000	3,000
640	Dues and Fees	515	0		700		700	700	700
	Subtotal - Other	515	0		700		700	700	700
1210	TOTAL - TALENTED AND GIFTED	3,143	1,405	0.00	5,096	0.00	5,078	5,078	5,078

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GENERAL FUND REQUIREMENTS
JULY 1, 2022 - JUNE 30, 2023

Code	DESCRIPTION	2019-20 ACTUAL	2020-21 ACTUAL	2021-22		2022-23			
				FTE	BUDGET	FTE	PROPOSED	APPROVED	ADOPTED
1250	SPECIAL EDUCATION								
111	Licensed Salaries	87,195	93,763	1.85	94,777	1.85	101,929	101,929	101,929
112	Classified Salaries	30,577	19,150	0.88	25,050	1.54	40,972	40,972	40,972
113	Administrators	53,217	33,000	0.22	28,000	0.40	39,200	39,200	39,200
121	Substitute Licensed	1,784	0		3,000		3,001	3,001	3,001
122	Substitute Classified	351	0		1,000		1,000	1,000	1,000
	Subtotal - Salaries	173,124	145,913	2.94	151,827	3.79	186,102	186,102	186,102
211	PERS	48,063	40,737		28,142		34,157	34,157	34,157
212	PERS Pick-Up	9,763	8,586		8,506		10,627	10,627	10,627
216	PERS - OPSRP	0	0		7,108		9,602	9,602	9,602
220	FICA	12,778	11,020		11,615		14,237	14,237	14,237
231	Workers' Compensation	592	433		470		583	583	583
233	Family Medical Leave Insurance	0	0		304		364	364	364
241	Medical/Dental/Vision	44,208	18,696		39,150		41,685	41,685	41,685
242	Life Insurance	29	15		22		43	43	43
	Subtotal - Benefits	115,433	79,487		95,317		111,298	111,298	111,298
311	Instruction Services	106,171	108,485		164,041		164,041	164,041	164,041
313	Student Services	5,244	2,375		2,600		2,600	2,600	2,600
319	Other Professional Services	16,102	0		20,000		20,000	20,000	20,000
340	Travel	2,410	0		3,500		3,500	3,500	3,500
382	Legal Services	0	0		2,000		2,000	2,000	2,000
	Subtotal - Purchased Services	129,927	110,860		192,141		192,141	192,141	192,141
410	Consumable Supplies	547	0		150		150	150	150
420	Textbooks	875	893		1,000		1,000	1,000	1,000
460	Non-Consumable Items	562	0		200		200	200	200
480	Computer Hardware	424	0		2,000		2,000	2,000	2,000
	Subtotal - Supplies	2,408	893		3,350		3,350	3,350	3,350
640	Dues and Fees	625	30		700		700	700	700
	Subtotal - Other	625	30		700		700	700	700
1250	TOTAL - SPECIAL EDUCATION	421,517	337,183	2.94	443,335	3.79	493,591	493,591	493,591

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GENERAL FUND REQUIREMENTS
JULY 1, 2022 - JUNE 30, 2023

Code	DESCRIPTION	2019-20 ACTUAL	2020-21 ACTUAL	2021-22		2022-23			
				FTE	BUDGET	FTE	PROPOSED	APPROVED	ADOPTED
1281	ALTERNATIVE PROGRAMS								
311	Instructional Services	0	0		900		900	900	900
371	Tuition to Other District	88,830	40,931		134,000		134,000	134,000	134,000
	Subtotal - Purchased Services	88,830	40,931		134,900		134,900	134,900	134,900
1281	TOTAL - ALTERNATIVE PROGRAMS	88,830	40,931	0.00	134,900	0.00	134,900	134,900	134,900
1283	DISTRICT ALTERNATIVE PROGRAMS								
111	Licensed Salaries	8,254	8,740	0.15	9,218	0.15	9,914	9,914	9,914
	Subtotal - Salaries	8,254	8,740	0.15	9,218	0.15	9,914	9,914	9,914
211	PERS	2,644	2,799		2,473		2,660	2,660	2,660
212	PERS Pick-Up	495	524		553		595	595	595
220	FICA	628	651		705		757	757	757
231	Workers' Compensation	28	27		28		29	29	29
233	Family Medical Leave Insurance	0	0		18		20	20	20
241	Medical/Dental/Vision	2,188	2,272		2,299		2,443	2,443	2,443
	Subtotal - Benefits	5,983	6,273		6,076		6,504	6,504	6,504
1283	TOTAL - DISTRICT ALTERNATIVE PROGRAMS	14,237	15,013	0.15	15,294	0.15	16,418	16,418	16,418

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GENERAL FUND REQUIREMENTS
JULY 1, 2022 - JUNE 30, 2023

Code	DESCRIPTION	2019-20	2020-21	2021-22		2022-23			
		ACTUAL	ACTUAL	FTE	BUDGET	FTE	PROPOSED	APPROVED	ADOPTED
1288	CHARTER SCHOOLS								
354	Advertising	0	0		5,000		5,000	5,000	5,000
360	Charter School Payments - MVA	887,068	950,476		1,188,000		1,047,000	1,047,000	1,047,000
360	Charter School Payments - BCA	2,675,626	5,452,679		4,500,000		4,565,000	4,565,000	4,565,000
	Subtotal - Purchased Services	3,562,694	6,403,155		5,693,000		5,617,000	5,617,000	5,617,000
640	Dues and Fees	0	0		12,600		12,600	12,600	12,600
	Subtotal - Other	0	0		12,600		12,600	12,600	12,600
1288	TOTAL - CHARTER SCHOOLS	3,562,694	6,403,155	0.00	5,705,600	0.00	5,629,600	5,629,600	5,629,600

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GENERAL FUND REQUIREMENTS
JULY 1, 2022 - JUNE 30, 2023

Code	DESCRIPTION	2019-20 ACTUAL	2020-21 ACTUAL	2021-22		2022-23			
				FTE	BUDGET	FTE	PROPOSED	APPROVED	ADOPTED
1291	ESL PROGRAMS								
112	Classified Salaries	2,133	2,112	0.06	2,194	0.06	2,264	2,264	2,264
113	Administrators	10,643	0	0.00	0	0.00	0	0	0
	Subtotal - Salaries	12,776	2,112	0.06	2,194	0.06	2,264	2,264	2,264
211	PERS	3,396	561		346		357	357	357
212	PERS Pick-Up	767	127		132		136	136	136
216	PERS - OPSRP	0	0		174		180	180	180
220	FICA	947	159		168		172	172	172
231	Workers' Compensation	42	7		7		7	7	7
233	Family Medical Leave Insurance	0	0		4		5	5	5
241	Medical/Dental/Vision	2,741	767		1,025		651	651	651
242	Life Insurance	2	2		2		2	2	2
	Subtotal - Benefits	7,895	1,623		1,858		1,510	1,510	1,510
311	Instruction Services	0	0		16,862		16,862	16,862	16,862
	Subtotal - Purchased Services	0	0		16,862		16,862	16,862	16,862
1291	TOTAL - ESL PROGRAMS	20,671	3,735	0.06	20,914	0.06	20,636	20,636	20,636
	TOTAL - INSTRUCTION	5,605,726	8,262,270	22.89	8,035,030	22.91	8,071,723	8,071,723	8,071,723

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GENERAL FUND REQUIREMENTS
JULY 1, 2022 - JUNE 30, 2023

Code	DESCRIPTION	2019-20 ACTUAL	2020-21 ACTUAL	2021-22		2022-23			
				FTE	BUDGET	FTE	PROPOSED	APPROVED	ADOPTED
2120	GUIDANCE SERVICES								
111	Licensed Salaries	35,379	23,426	0.75	47,042	0.55	37,595	37,595	37,595
	Subtotal - Salaries	35,379	23,426	0.75	47,042	0.55	37,595	37,595	37,595
211	PERS	9,405	6,199		7,423		5,932	5,932	5,932
212	PERS Pick-Up	2,123	1,399		2,823		2,256	2,256	2,256
216	PERS - OPSRP	0	0		3,735		2,985	2,985	2,985
220	FICA	2,513	1,643		3,599		2,876	2,876	2,876
231	Workers' Compensation	160	92		144		129	129	129
233	Family Medical Leave Insurance	0	0		94		75	75	75
241	Medical/Dental/Vision	9,476	5,986		11,493		8,956	8,956	8,956
	Subtotal - Benefits	23,677	15,319		29,311		23,209	23,209	23,209
319	Other Professional Services	13,740	0		0		0	0	0
340	Travel	0	450		500		500	500	500
	Subtotal - Purchased Services	13,740	450		500		500	500	500
410	Consumable Supplies	0	422		1,000		1,000	1,000	1,000
460	Non-Consumable Items	0	529		0		0	0	0
	Subtotal - Supplies	0	951		1,000		1,000	1,000	1,000
640	Dues and Fees	955	0		1,000		1,000	1,000	1,000
	Subtotal - Other	955	0		1,000		1,000	1,000	1,000
2120	TOTAL - GUIDANCE SERVICES	73,751	40,146	0.75	78,853	0.55	63,304	63,304	63,304

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GENERAL FUND REQUIREMENTS
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Code	DESCRIPTION	2019-20 ACTUAL	2020-21 ACTUAL	2021-22		2022-23			
				FTE	BUDGET	FTE	PROPOSED	APPROVED	ADOPTED
2129	VOCATIONAL REHAB/YTP								
112	Classified Salaries	10,936	14,144	0.17	7,859	0.17	8,090	8,090	8,090
122	Substitute - Classified	105	0		0		0	0	0
	Subtotal - Salaries	11,041	14,144	0.17	7,859	0.17	8,090	8,090	8,090
211	PERS	2,907	3,758		1,240		1,277	1,277	1,277
212	PERS Pick-Up	656	848		472		485	485	485
216	PERS - OPSRP	0	0		623		642	642	642
220	FICA	560	661		601		619	619	619
231	Workers' Compensation	39	45		23		24	24	24
233	Family Medical Leave Insurance	0	0		16		16	16	16
241	Medical/Dental/Vision	3,396	3,987		0		2,286	2,286	2,286
242	Life Insurance	8	9		0		5	5	5
	Subtotal - Benefits	7,566	9,308		2,975		5,354	5,354	5,354
410	Consumable Supplies	137	29		0		0	0	0
	Subtotal - Supplies	137	29		0		0	0	0
2129	TOTAL - VOCATIONAL REHAB/YTP	18,744	23,481	0.17	10,834	0.17	13,444	13,444	13,444

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GENERAL FUND REQUIREMENTS
JULY 1, 2022 - JUNE 30, 2023

Code	DESCRIPTION	2019-20 ACTUAL	2020-21 ACTUAL	2021-22		2022-23			
				FTE	BUDGET	FTE	PROPOSED	APPROVED	ADOPTED
2130	HEALTH SERVICES								
112	Classified Salaries	1,711	1,681	0.05	1,711	0.05	1,766	1,766	1,766
	Subtotal - Salaries	1,711	1,681	0.05	1,711	0.05	1,766	1,766	1,766
211	PERS	455	447		270		279	279	279
212	PERS Pick-Up	103	101		103		106	106	106
216	PERS - OPSRP	0	0		136		139	139	139
220	FICA	126	124		131		135	135	135
231	Workers' Compensation	6	6		6		6	6	6
233	Family Medical Leave Insurance	0	0		3		4	4	4
241	Medical/Dental/Vision	625	628		691		691	691	691
242	Life Insurance	2	2		2		2	2	2
	Subtotal - Benefits	1,317	1,308		1,342		1,362	1,362	1,362
390	Professional Services	0	256		500		500	500	500
	Subtotal - Purchased Services	0	256		500		500	500	500
410	Consumable Supplies	908	614		1,150		1,150	1,150	1,150
460	Non-Consumable Items	763	0		500		500	500	500
	Subtotal - Supplies	1,671	614		1,650		1,650	1,650	1,650
640	Dues and Fees	0	300		0		0	0	0
	Subtotal - Other	0	300		0		0	0	0
2130	TOTAL - HEALTH SERVICES	4,699	4,159	0.05	5,203	0.05	5,278	5,278	5,278

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GENERAL FUND REQUIREMENTS
JULY 1, 2022 - JUNE 30, 2023

Code	DESCRIPTION	2019-20 ACTUAL	2020-21 ACTUAL	2021-22		2022-23			
				FTE	BUDGET	FTE	PROPOSED	APPROVED	ADOPTED
2150	SPEECH								
313	Student Services	0	53,035		29,000		82,000	82,000	82,000
	Subtotal - Purchased Services	0	53,035		29,000		82,000	82,000	82,000
2150	TOTAL - SPEECH	0	53,035	0.00	29,000	0.00	82,000	82,000	82,000
2190	SPECIAL EDUCATION SUPPORT								
113	Administrators	0	22,307	0.00	0	0.00	0	0	0
	Subtotal - Salaries	0	22,307	0.00	0	0.00	0	0	0
211	PERS	0	5,929		0		0	0	0
212	PERS Pick-Up	0	1,338		0		0	0	0
220	FICA	0	1,592		0		0	0	0
231	Workers' Compensation	0	65		0		0	0	0
241	Medical/Dental/Vision	0	2,769		0		0	0	0
	Subtotal - Benefits	0	11,693		0		0	0	0
313	Student Services	0	767		2,000		2,000	2,000	2,000
340	Travel	0	0		600		600	600	600
	Subtotal - Purchased Services	0	767		2,600		2,600	2,600	2,600
410	Consumable Supplies	128	0		150		150	150	150
470	Software	2,913	2,833		2,900		5,000	5,000	5,000
	Subtotal - Supplies	3,041	2,833		3,050		5,150	5,150	5,150
640	Dues and Fees	0	0		600		600	600	600
	Subtotal - Other	0	0		600		600	600	600
2190	TOTAL - SPECIAL ED SUPPORT	3,041	37,600	0.00	6,250	0.00	8,350	8,350	8,350

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GENERAL FUND REQUIREMENTS
JULY 1, 2022 - JUNE 30, 2023

Code	DESCRIPTION	2019-20 ACTUAL	2020-21 ACTUAL	2021-22		2022-23			
				FTE	BUDGET	FTE	PROPOSED	APPROVED	ADOPTED
2222	LIBRARY SERVICES								
112	Classified Salaries	23,738	23,828	0.89	22,251	1.03	27,425	27,425	27,425
122	Substitute - Classified	630	895		1,000		1,000	1,000	1,000
	Subtotal - Salaries	24,368	24,723	0.89	23,251	1.03	28,425	28,425	28,425
211	PERS	6,347	6,333		3,590		4,327	4,327	4,327
212	PERS Pick-Up	1,424	1,430		1,365		1,646	1,646	1,646
216	PERS - OPSRP	0	0		1,807		2,178	2,178	2,178
220	FICA	1,810	1,837		1,779		2,175	2,175	2,175
231	Workers' Compensation	92	84		78		93	93	93
233	Family Medical Leave Insurance	0	0		47		55	55	55
242	Life Insurance	39	40		62		43	43	43
	Subtotal - Benefits	9,712	9,724		8,728		10,517	10,517	10,517
410	Consumable Supplies	86	81		300		300	300	300
430	Library Books	33	1,618		1,000		1,000	1,000	1,000
440	Periodicals/Newspapers	155	0		150		150	150	150
460	Non-Consumable Items	0	0		200		200	200	200
	Subtotal - Supplies	274	1,699		1,650		1,650	1,650	1,650
640	Dues and Fees	1,525	1,525		1,600		1,600	1,600	1,600
	Subtotal - Other	1,525	1,525		1,600		1,600	1,600	1,600
2222	TOTAL - LIBRARY SERVICES	35,879	37,671	0.89	35,229	1.03	42,192	42,192	42,192

LOWELL SCHOOL DISTRICT #71
GENERAL FUND REQUIREMENTS
JULY 1, 2022 - JUNE 30, 2023

Code	DESCRIPTION	2019-20 ACTUAL	2020-21 ACTUAL	2021-22		2022-23			
				FTE	BUDGET	FTE	PROPOSED	APPROVED	ADOPTED
2230	ASSESSMENT & TESTING								
389	Non-Instructional Professional Services	0	1,197		0		0	0	0
	Subtotal - Purchased Services	0	1,197		0		0	0	0
410	Consumable Supplies	3,631	1,589		2,000		2,000	2,000	2,000
	Subtotal - Supplies	3,631	1,589		2,000		2,000	2,000	2,000
2230	TOTAL - ASSESSMENT & TESTING	3,631	2,786	0.00	2,000	0.00	2,000	2,000	2,000
2240	PROFESSIONAL DEVELOPMENT								
310	Professional Development - Admin	0	0		3,000		3,000	3,000	3,000
312	Professional Development - Instructional	1,395	1,856		3,000		3,000	3,000	3,000
340	Travel	1,108	0		2,000		2,000	2,000	2,000
	Subtotal - Purchased Services	2,503	1,856		8,000		8,000	8,000	8,000
2240	TOTAL - PROFESSIONAL DEVELOPMENT	2,503	1,856	0.00	8,000	0.00	8,000	8,000	8,000

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GENERAL FUND REQUIREMENTS
JULY 1, 2022 - JUNE 30, 2023

Code	DESCRIPTION	2019-20 ACTUAL	2020-21 ACTUAL	2021-22		2022-23			
				FTE	BUDGET	FTE	PROPOSED	APPROVED	ADOPTED
2310	BOARD OF EDUCATION								
340	Travel	5,831	45		10,000		10,000	10,000	10,000
381	Audit Services	10,000	12,900		9,500		9,500	9,500	9,500
382	Legal Services	2,520	1,192		4,000		4,000	4,000	4,000
388	Election Services	0	691		300		300	300	300
389	Professional Services	1,300	0		1,300		1,300	1,300	1,300
390	Professional Development	0	0		500		500	500	500
	Subtotal - Purchased Services	19,651	14,828		25,600		25,600	25,600	25,600
410	Consumable Supplies	579	233		1,000		1,000	1,000	1,000
	Subtotal - Supplies	579	233		1,000		1,000	1,000	1,000
640	Dues and Fees	5,512	4,841		6,000		6,000	6,000	6,000
651	Liability Insurance	13,656	17,047		18,751		21,085	21,085	21,085
	Subtotal - Other Objects	19,168	21,888		24,751		27,085	27,085	27,085
2310	TOTAL - BOARD OF EDUCATION	39,398	36,949	0.00	51,351	0.00	53,685	53,685	53,685

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GENERAL FUND REQUIREMENTS
JULY 1, 2022 - JUNE 30, 2023

Code	DESCRIPTION	2019-20 ACTUAL	2020-21 ACTUAL	2021-22		2022-23			
				FTE	BUDGET	FTE	PROPOSED	APPROVED	ADOPTED
2321	EXECUTIVE ADMINISTRATION								
113	Administrative Salaries	197,157	175,002	1.70	207,714	1.60	223,998	223,998	223,998
	Subtotal - Salaries	197,157	175,002	1.70	207,714	1.60	223,998	223,998	223,998
211	PERS	55,119	49,240		38,722		41,595	41,595	41,595
212	PERS - Pick-Up	11,830	10,500		12,463		13,440	13,440	13,440
216	PERS - OPSRP	0	0		12,221		13,296	13,296	13,296
220	FICA	14,385	12,567		15,220		15,626	15,626	15,626
231	Workers' Compensation	645	503		635		662	662	662
233	Family Medical Leave Insurance	0	0		415		448	448	448
241	Medical/Dental/Vision	14,592	12,716		15,323		16,284	16,284	16,284
242	Life Insurance	31	31		31		31	31	31
	Subtotal - Benefits	96,602	85,557		95,030		101,382	101,382	101,382
340	Travel	6,860	2,059		5,000		5,000	5,000	5,000
354	Advertising	25	0		500		500	500	500
382	Legal Services	4,000	0		4,000		4,000	4,000	4,000
389	Non-Instructional Professional Services	16,000	13,500		5,000		5,000	5,000	5,000
	Subtotal - Purchased Services	26,885	15,559		14,500		14,500	14,500	14,500
410	Consumable Supplies	2,507	2,405		3,000		3,000	3,000	3,000
460	Non-Consumable Items	0	337		2,500		2,500	2,500	2,500
470	Software	27,174	27,809		31,728		34,000	34,000	34,000
	Subtotal - Supplies	29,681	30,551		37,228		39,500	39,500	39,500
542	Equipment Purchase	0	0		0		7,000	7,000	7,000
	Subtotal - Capital	0	0		0		7,000	7,000	7,000
640	Dues and Fees	3,682	3,153		2,500		2,500	2,500	2,500
	Subtotal - Other Objects	3,682	3,153		2,500		2,500	2,500	2,500
2321	TOTAL - EXECUTIVE ADMINISTRATION	354,007	309,822	1.70	356,972	1.60	388,880	388,880	388,880

LOWELL SCHOOL DISTRICT #71
GENERAL FUND REQUIREMENTS
JULY 1, 2022 - JUNE 30, 2023

Code	DESCRIPTION	2019-20 ACTUAL	2020-21 ACTUAL	2021-22		2022-23			
				FTE	BUDGET	FTE	PROPOSED	APPROVED	ADOPTED
2410	OFFICE OF THE PRINCIPAL								
112	Classified Salaries	83,658	80,721	2.32	80,157	2.32	93,152	93,152	93,152
113	Administrative Salaries	177,484	154,823	1.86	198,052	1.72	193,874	193,874	193,874
121	Substitute - Licensed	423	0		0		0	0	0
122	Substitute - Classified	2,750	64		1,000		1,000	1,000	1,000
	Subtotal - Salaries	264,315	235,608	4.18	279,209	4.04	288,026	288,026	288,026
211	PERS	76,314	64,465		47,734		49,215	49,215	49,215
212	PERS - Pick-Up	15,505	14,133		16,723		17,222	17,222	17,222
216	PERS - OPSRP	0	0		19,432		19,971	19,971	19,971
220	FICA	19,666	17,281		21,360		22,034	22,034	22,034
231	Workers' Compensation	978	722		915		927	927	927
233	Family Medical Leave Insurance	0	0		558		574	574	574
241	Medical/Dental/Vision	50,586	50,504		61,544		61,000	61,000	61,000
242	Life Insurance	46	43		43		46	46	46
	Subtotal - Benefits	163,095	147,148		168,309		170,989	170,989	170,989
313	Student Services	0	0		250		250	250	250
322	Maintenance & Repair	25	0		400		400	400	400
340	Travel	1,683	423		6,000		3,500	3,500	3,500
353	Postage	4,386	4,755		3,750		3,750	3,750	3,750
355	Printing	0	0		500		500	500	500
	Subtotal - Purchased Services	6,094	5,178		10,900		8,400	8,400	8,400
410	Consumable Supplies	14,243	6,537		4,000		5,000	5,000	5,000
460	Non-Consumable Items	5,533	1,294		1,000		1,500	1,500	1,500
	Subtotal - Supplies	19,776	7,831		5,000		6,500	6,500	6,500
640	Dues and Fees	4,536	5,682		5,000		3,200	3,200	3,200
	Subtotal - Other Objects	4,536	5,682		5,000		3,200	3,200	3,200
2410	TOTAL - OFFICE OF THE PRINCIPAL	457,816	401,447	4.18	468,418	4.04	477,115	477,115	477,115

LOWELL SCHOOL DISTRICT #71
GENERAL FUND REQUIREMENTS
JULY 1, 2022 - JUNE 30, 2023

Code	DESCRIPTION	2019-20 ACTUAL	2020-21 ACTUAL	2021-22		2022-23			
				FTE	BUDGET	FTE	PROPOSED	APPROVED	ADOPTED
2520	FISCAL SERVICES								
112	Classified Salaries	20,022	17,949	0.75	27,706	0.56	21,774	21,774	21,774
113	Administrators	78,759	81,091	1.14	85,495	1.26	94,808	94,808	94,808
	Subtotal - Salaries	98,781	99,040	1.89	113,201	1.82	116,582	116,582	116,582
211	PERS	26,256	26,428		17,863		18,397	18,397	18,397
212	PERS - Pick-Up	5,963	5,942		6,792		6,995	6,995	6,995
216	PERS - OPSRP	0	0		8,988		9,257	9,257	9,257
220	FICA	7,209	7,258		8,660		8,919	8,919	8,919
231	Workers' Compensation	344	308		369		365	365	365
232	Unemployment Compensation	60	9,372		10,000		10,000	10,000	10,000
233	Family Medical Leave Insurance	0	0		226		233	233	233
241	Medical/Dental/Vision	11,382	11,674		11,511		13,045	13,045	13,045
242	Life Insurance	2,823	10,751		3,575		2,979	2,979	2,979
243	TSA	392	49		0		0	0	0
	Subtotal - Benefits	54,429	71,782		67,984		70,190	70,190	70,190
340	Travel	2,038	4,200		3,000		3,000	3,000	3,000
353	Postage	110	66		150		150	150	150
354	Advertising	360	0		1,000		1,000	1,000	1,000
389	Other Professional Services	26,612	27,629		27,000		27,000	27,000	27,000
	Subtotal - Purchased Services	29,120	31,895		31,150		31,150	31,150	31,150
410	Consumable Supplies	1,645	1,007		1,200		1,200	1,200	1,200
460	Non-Consumable Items	157	1,623		2,500		2,500	2,500	2,500
	Subtotal - Supplies	1,802	2,630		3,700		3,700	3,700	3,700
640	Dues and Fees	5,720	8,884		4,000		5,000	5,000	5,000
	Subtotal - Other Objects	5,720	8,884		4,000		5,000	5,000	5,000
2520	TOTAL - FISCAL SERVICES	189,852	214,231	1.89	220,035	1.82	226,622	226,622	226,622

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GENERAL FUND REQUIREMENTS
JULY 1, 2022 - JUNE 30, 2023

Code	DESCRIPTION	2019-20 ACTUAL	2020-21 ACTUAL	2021-22		2022-23			
				FTE	BUDGET	FTE	PROPOSED	APPROVED	ADOPTED
2525	FISCAL SERVICES - CHARTER								
112	Classified Salaries	3,751	8,084	0.00	0	0.19	7,258	7,258	7,258
113	Administrators	19,063	22,769	0.49	34,067	0.49	29,277	29,277	29,277
	Subtotal - Salaries	22,814	30,853	0.49	34,067	0.68	36,535	36,535	36,535
211	PERS	6,065	8,201		5,376		5,765	5,765	5,765
212	PERS - Pick-Up	1,369	1,851		2,044		2,192	2,192	2,192
216	PERS - OPSRP	0	0		2,705		2,901	2,901	2,901
220	FICA	1,325	1,893		2,606		2,795	2,795	2,795
231	Workers' Compensation	79	97		105		112	112	112
233	Family Medical Leave Insurance	0	0		68		73	73	73
241	Medical/Dental/Vision	227	238		235		266	266	266
242	Life Insurance	87	96		96		86	86	86
	Subtotal - Benefits	9,152	12,376		13,235		14,190	14,190	14,190
381	Audit	16,550	16,500		13,500		13,500	13,500	13,500
	Subtotal - Purchased Services	16,550	16,500		13,500		13,500	13,500	13,500
410	Consumable Supplies	160	61		350		350	350	350
470	Computer Software	0	0		575		575	575	575
	Subtotal - Supplies	160	61		925		925	925	925
640	Dues and Fees	2,560	2,563		2,400		2,400	2,400	2,400
	Subtotal - Other Objects	2,560	2,563		2,400		2,400	2,400	2,400
2525	TOTAL - FISCAL SERVICES - CHARTER	51,236	62,353	0.49	64,127	0.68	67,550	67,550	67,550

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GENERAL FUND REQUIREMENTS
JULY 1, 2022 - JUNE 30, 2023

Code	DESCRIPTION	2019-20 ACTUAL	2020-21 ACTUAL	2021-22		2022-23			
				FTE	BUDGET	FTE	PROPOSED	APPROVED	ADOPTED
2542	BUILDING MAINTENANCE								
112	Classified Salaries	267,438	270,244	9.07	345,782	10.19	389,892	389,892	389,892
114	Managerial-Confidential	33,012	32,839	0.35	33,300	0.35	35,108	35,108	35,108
122	Substitute Classified	19,108	1,518		11,002		11,995	11,995	11,995
	Subtotal - Salaries	319,558	304,601	9.42	390,084	10.54	436,995	436,995	436,995
211	PERS	71,062	74,294		59,819		67,065	67,065	67,065
212	PERS - Pick-Up	16,041	16,771		22,745		25,500	25,500	25,500
216	PERS - OPSRP	0	0		30,098		33,745	33,745	33,745
220	FICA	24,222	23,144		29,841		33,430	33,430	33,430
231	Workers' Compensation	6,237	5,827		7,675		8,195	8,195	8,195
233	Family Medical Leave Insurance	0	0		780		850	850	850
241	Medical/Dental/Vision	48,000	40,120		71,156		71,425	71,425	71,425
242	Life Insurance	141	262		353		418	418	418
	Subtotal - Benefits	165,703	160,418		222,467		240,628	240,628	240,628
322	Repairs & Maintenance	40,318	157,775		103,600		72,600	72,600	72,600
324	Rentals	0	9,053		2,200		3,200	3,200	3,200
325	Electricity	49,764	69,523		65,000		70,000	70,000	70,000
327	Water	28,589	31,983		36,000		44,000	44,000	44,000
328	Garbage	7,506	7,558		7,500		9,000	9,000	9,000
329	Security	1,975	2,160		6,800		6,800	6,800	6,800
340	Travel	3,297	1,229		2,000		2,000	2,000	2,000
351	Telephone	2,925	2,791		3,000		2,700	2,700	2,700
353	Postage	311	267		100		100	100	100
355	Printing	111	0		0		0	0	0
359	Other Communication Services	7,390	0		0		0	0	0
383	Architect	7,984	5,323		0		5,000	5,000	5,000
389	Other Professional Services	2,599	1,612		0		0	0	0
	Subtotal - Purchased Services	152,769	289,274		226,200		215,400	215,400	215,400
410	Consumable Supplies	72,214	84,220		51,550		68,850	68,850	68,850
460	Non-Consumable Items	26,630	55,666		20,000		24,750	24,750	24,750
	Subtotal - Supplies	98,844	139,886		71,550		93,600	93,600	93,600

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GENERAL FUND REQUIREMENTS
JULY 1, 2022 - JUNE 30, 2023

Code	DESCRIPTION	2019-20	2020-21	2021-22		2022-23			
		ACTUAL	ACTUAL	FTE	BUDGET	FTE	PROPOSED	APPROVED	ADOPTED
2542	BUILDING MAINTENANCE (continued)								
520	Building Acquisition	0	91,250		0		0	0	0
540	Equipment Purchase	0	45,535		0		4,000	4,000	4,000
590	Other Capital Outlay	0	0		47,000		80,000	80,000	80,000
	Subtotal - Capital	0	136,785		47,000		84,000	84,000	84,000
640	Dues and Fees	11,001	6,883		15,740		15,800	15,800	15,800
653	Property Insurance	38,885	55,815		61,396		77,184	77,184	77,184
	Subtotal - Other Objects	49,886	62,698		77,136		92,984	92,984	92,984
2542	TOTAL - BUILDING MAINTENANCE	786,760	1,093,662	9.42	1,034,437	10.54	1,163,607	1,163,607	1,163,607

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GENERAL FUND REQUIREMENTS
JULY 1, 2022 - JUNE 30, 2023

Code	DESCRIPTION	2019-20 ACTUAL	2020-21 ACTUAL	2021-22		2022-23			
				FTE	BUDGET	FTE	PROPOSED	APPROVED	ADOPTED
2543	GROUNDS MAINTENANCE								
112	Classified Salaries	35,301	44,742	1.00	38,563	1.13	41,819	41,819	41,819
114	Managerial-Confidential	4,716	4,691	0.05	4,757	0.05	5,015	5,015	5,015
122	Substitute - Classified	9,195	1,383		0		9,996	9,996	9,996
	Subtotal - Salaries	49,212	50,816	1.05	43,320	1.18	56,830	56,830	56,830
211	PERS	10,627	9,421		6,836		7,390	7,390	7,390
212	PERS - Pick-Up	2,399	2,127		2,599		2,810	2,810	2,810
216	PERS - OPSRP	0	0		3,440		3,719	3,719	3,719
220	FICA	3,762	3,885		3,314		4,348	4,348	4,348
231	Workers' Compensation	955	985		875		924	924	924
233	Family Medical Leave Insurance	0	0		87		94	94	94
241	Medical/Dental/Vision	2,426	1,086		14,061		14,110	14,110	14,110
242	Life Insurance	34	24		33		7	7	7
	Subtotal - Benefits	20,203	17,528		31,245		33,402	33,402	33,402
322	Repairs & Maintenance	19,702	10,124		58,000		50,000	50,000	50,000
324	Rentals	0	0		4,000		4,000	4,000	4,000
327	Water	127	127		0		0	0	0
340	Travel	10	0		1,200		1,200	1,200	1,200
	Subtotal - Purchased Services	19,839	10,251		63,200		55,200	55,200	55,200
410	Consumable Supplies	12,606	19,681		10,600		13,600	13,600	13,600
412	Tires and Batteries	0	0		0		500	500	500
460	Non-Consumable Items	4,170	4,076		6,000		11,000	11,000	11,000
	Subtotal - Supplies	16,776	23,757		16,600		25,100	25,100	25,100
590	Other Capital Outlay	0	0		20,000		0	0	0
	Subtotal - Capital	0	0		20,000		0	0	0
640	Dues and Fees	2,001	544		1,000		1,000	1,000	1,000
	Subtotal - Other Objects	2,001	544		1,000		1,000	1,000	1,000
2543	TOTAL - GROUNDS MAINTENANCE	108,031	102,896	1.05	175,365	1.18	171,532	171,532	171,532

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GENERAL FUND REQUIREMENTS
JULY 1, 2022 - JUNE 30, 2023

Code	DESCRIPTION	2019-20 ACTUAL	2020-21 ACTUAL	2021-22		2022-23			
				FTE	BUDGET	FTE	PROPOSED	APPROVED	ADOPTED
2552	VEHICLE OPERATION								
112	Classified Salaries	147,722	121,622	4.89	139,940	4.37	135,915	135,915	135,915
122	Substitute Classified	11,158	9,552		27,698		20,009	20,009	20,009
	Subtotal - Salaries	158,880	131,174	4.89	167,638	4.37	155,924	155,924	155,924
211	PERS	40,005	34,176		27,471		21,447	21,447	21,447
212	PERS Pick-Up	8,714	8,160		8,396		8,155	8,155	8,155
216	PERS - OPSRP	0	0		8,724		10,792	10,792	10,792
220	FICA	12,105	9,920		12,824		11,928	11,928	11,928
231	Workers' Compensation	4,743	3,945		4,563		4,100	4,100	4,100
233	Family Medical Leave Insurance	0	0		335		272	272	272
241	Medical/Dental/Vision	26,091	25,775		30,049		41,131	41,131	41,131
242	Life Insurance	61	96		133		159	159	159
	Subtotal - Benefits	91,719	82,072		92,495		97,984	97,984	97,984
319	Other Professional Services	0	0		0		2,000	2,000	2,000
340	Travel	0	1,498		0		0	0	0
	Subtotal - Purchased Services	0	1,498		0		2,000	2,000	2,000
640	Dues and Fees	2,707	1,582		4,710		5,000	5,000	5,000
651	Liability Insurance	17,950	21,154		23,269		28,160	28,160	28,160
	Subtotal - Other Objects	20,657	22,736		27,979		33,160	33,160	33,160
2552	TOTAL - VEHICLE OPERATION	271,256	237,480	4.89	288,112	4.37	289,068	289,068	289,068

LOWELL SCHOOL DISTRICT #71
GENERAL FUND REQUIREMENTS
JULY 1, 2022 - JUNE 30, 2023

Code	DESCRIPTION	2019-20 ACTUAL	2020-21 ACTUAL	2021-22		2022-23			
				FTE	BUDGET	FTE	PROPOSED	APPROVED	ADOPTED
2554	VEHICLE SERVICES								
112	Classified Salaries	78,641	80,407	2.08	84,108	1.41	62,980	62,980	62,980
114	Managerial-Confidential	58,149	57,831	0.63	58,731	0.63	62,547	62,547	62,547
	Subtotal - Salaries	136,790	138,238	2.70	142,839	2.04	125,527	125,527	125,527
211	PERS	33,222	36,676		22,540		19,808	19,808	19,808
212	PERS Pick-Up	7,552	8,279		8,570		7,532	7,532	7,532
216	PERS - OPSRP	0	0		11,342		9,967	9,967	9,967
220	FICA	10,026	9,945		10,927		9,603	9,603	9,603
231	Workers' Compensation	1,641	1,562		1,905		1,169	1,169	1,169
233	Family Medical Leave Insurance	0	0		286		251	251	251
241	Medical/Dental/Vision	13,751	13,995		32,725		30,186	30,186	30,186
242	Life Insurance	72	77		75		68	68	68
243	TSA	112	132		120		140	140	140
	Subtotal - Benefits	66,376	70,666		88,490		78,724	78,724	78,724
322	Repairs & Maintenance	21,523	40,466		22,000		22,000	22,000	22,000
325	Electricity	3,193	2,631		2,600		4,000	4,000	4,000
327	Water & Sewer	6,982	7,169		8,000		8,000	8,000	8,000
328	Garbage	0	0		0		700	700	700
340	Travel	794	2,966		4,000		4,000	4,000	4,000
351	Telephone	265	969		1,000		1,000	1,000	1,000
383	Architect	0	0		10,000		0	0	0
	Subtotal - Purchased Services	32,757	54,201		47,600		39,700	39,700	39,700
410	Consumable Supplies	21,932	34,803		22,000		30,000	30,000	30,000
411	Gas & Oil	42,206	35,463		51,000		51,000	51,000	51,000
412	Tires & Batteries	0	0		3,000		3,000	3,000	3,000
460	Non-Consumable Items	11,166	17,897		5,000		5,000	5,000	5,000
480	Computer Hardware	7,385	3,963		3,000		3,000	3,000	3,000
	Subtotal - Supplies	82,689	92,126		84,000		92,000	92,000	92,000
540	Equipment Purchase	8,000	0		13,000		4,000	4,000	4,000
590	Other Capital Outlay	0	0		0		25,000	25,000	25,000
	Subtotal - Capital	8,000	0		13,000		29,000	29,000	29,000
640	Dues and Fees	15,911	10,401		9,800		6,000	6,000	6,000
	Subtotal - Other Objects	15,911	10,401		9,800		6,000	6,000	6,000
2554	TOTAL - VEHICLE SERVICES	342,523	365,632	2.70	385,729	2.04	370,951	370,951	370,951

LOWELL SCHOOL DISTRICT #71
GENERAL FUND REQUIREMENTS
JULY 1, 2022 - JUNE 30, 2023

Code	DESCRIPTION	2019-20 ACTUAL	2020-21 ACTUAL	2021-22		2022-23			
				FTE	BUDGET	FTE	PROPOSED	APPROVED	ADOPTED
2572	PURCHASING SERVICES								
410	Consumable Supplies	0	0		250		250	250	250
460	Non-Consumable Items	0	0		2,500		5,000	5,000	5,000
	Subtotal - Supplies	0	0		2,750		5,250	5,250	5,250
2572	TOTAL - PURCHASING SERVICES	0	0	0.00	2,750	0.00	5,250	5,250	5,250
2574	PRINTING SERVICES								
322	Repairs & Maintenance	0	0		2,000		2,000	2,000	2,000
353	Postage	1,348	1,132		1,200		1,200	1,200	1,200
355	Printing	17,333	13,537		13,500		13,500	13,500	13,500
	Subtotal - Purchased Services	18,681	14,669		16,700		16,700	16,700	16,700
410	Consumable Supplies	13,854	10,058		6,750		9,750	9,750	9,750
	Subtotal - Supplies	13,854	10,058		6,750		9,750	9,750	9,750
540	Equipment Purchase	0	19,680		0		5,000	5,000	5,000
	Subtotal - Capital	0	19,680		0		5,000	5,000	5,000
640	Dues and Fees	0	437		0		0	0	0
	Subtotal - Other Objects	0	437		0		0	0	0
2574	TOTAL - PRINTING SERVICES	32,535	44,844	0.00	23,450	0.00	31,450	31,450	31,450

LOWELL SCHOOL DISTRICT #71
GENERAL FUND REQUIREMENTS
JULY 1, 2022 - JUNE 30, 2023

Code	DESCRIPTION	2019-20 ACTUAL	2020-21 ACTUAL	2021-22		2022-23			
				FTE	BUDGET	FTE	PROPOSED	APPROVED	ADOPTED
2661	TECHNOLOGY SERVICES								
112	Classified Salaries	6,520	23,093	0.49	19,773	0.61	25,502	25,502	25,502
114	Managerial-Confidential	60,724	58,490	0.98	64,182	0.71	66,623	66,623	66,623
	Subtotal - Salaries	67,244	81,583	1.46	83,955	1.31	92,125	92,125	92,125
211	PERS	16,142	20,239		13,248		14,537	14,537	14,537
212	PERS Pick-Up	3,643	4,569		5,037		5,527	5,527	5,527
216	PERS - OPSRP	0	0		6,666		7,315	7,315	7,315
220	FICA	5,144	6,241		6,423		7,048	7,048	7,048
231	Workers' Compensation	350	695		639		732	732	732
233	Family Medical Leave Insurance	0	0		168		184	184	184
241	Medical/Dental/Vision	9,861	10,585		10,247		7,530	7,530	7,530
242	Life Insurance	33	62		61		52	52	52
243	TSA	4,366	4,969		4,693		3,951	3,951	3,951
	Subtotal - Benefits	39,539	47,360		47,182		46,876	46,876	46,876
310	Professional Services	0	0		2,000		2,000	2,000	2,000
322	Repairs & Maintenance	0	710		0		0	0	0
340	Travel	151	0		500		500	500	500
351	Telephone	919	849		424		424	424	424
	Subtotal - Purchased Services	1,070	1,559		2,924		2,924	2,924	2,924
410	Consumable Supplies	301	1,366		500		500	500	500
460	Non-Consumable Items	127	300		200		200	200	200
470	Computer Software	4,129	6,786		2,000		2,000	2,000	2,000
480	Computer Hardware	80,037	60,272		30,000		50,000	50,000	50,000
	Subtotal - Supplies	84,594	68,724		32,700		52,700	52,700	52,700
640	Dues and Fees	15,341	17,039		16,000		24,000	24,000	24,000
	Subtotal - Other Objects	15,341	17,039		16,000		24,000	24,000	24,000
2661	TOTAL - TECHNOLOGY SERVICES	207,788	216,265	1.46	182,761	1.31	218,625	218,625	218,625

LOWELL SCHOOL DISTRICT #71
GENERAL FUND REQUIREMENTS
JULY 1, 2022 - JUNE 30, 2023

Code	DESCRIPTION	2019-20 ACTUAL	2020-21 ACTUAL	2021-22		2022-23			
				FTE	BUDGET	FTE	PROPOSED	APPROVED	ADOPTED
2700	EARLY RETIREMENT - CLASSIFIED								
270	Retiree Insurance	19,929	19,566		20,996		9,271	9,271	9,271
	Subtotal - Benefits	19,929	19,566		20,996		9,271	9,271	9,271
2700	TOTAL - EARLY RETIREMENT - CLASSIFIED	19,929	19,566		20,996		9,271	9,271	9,271
2710	EARLY RETIREMENT - LICENSED								
116	Supplemental Retirement Stipends	2,500	6,800		6,000		6,000	6,000	6,000
	Subtotal - Salaries	2,500	6,800		6,000		6,000	6,000	6,000
211	PERS	0	257		0		0	0	0
220	FICA	191	490		459		459	459	459
233	Family Medical Leave Insurance	0	0		12		12	12	12
270	Retiree Insurance	5,743	16,336		22,139		19,601	19,601	19,601
	Subtotal - Benefits	5,934	17,083		22,610		20,072	20,072	20,072
2710	TOTAL - EARLY RETIREMENT - LICENSED	8,434	23,883		28,610		26,072	26,072	26,072
TOTAL - SUPPORT SERVICES		3,011,813	3,329,764	29.62	3,478,482	29.37	3,724,246	3,724,246	3,724,246

LOWELL SCHOOL DISTRICT #71
GENERAL FUND REQUIREMENTS
JULY 1, 2022 - JUNE 30, 2023

Code	DESCRIPTION	2019-20 ACTUAL	2020-21 ACTUAL	2021-22		2022-23			
				FTE	BUDGET	FTE	PROPOSED	APPROVED	ADOPTED
3500	STAFF CHILD CARE								
112	Classified Salaries	0	9,745	0.00	0	0.00	0	0	0
	Subtotal - Salaries	0	9,745	0.00	0	0.00	0	0	0
220	FICA	0	745		0		0	0	0
231	Workers' Compensation	0	79		0		0	0	0
	Subtotal - Benefits	0	824		0		0	0	0
3500	TOTAL - STAFF CHILD CARE	0	10,569		0		0	0	0
5200	TRANSFERS								
710	Transfer to Food Service Fund	51,994	2,350		0		159,491	159,491	159,491
712	Transfer to Capital Projects Fund	0	489,889		240,000		50,000	50,000	50,000
713	Transfer to Athletics Fund	95,555	119,498		134,000		158,012	158,012	158,012
714	Transfer to Bus Replacement Fund	60,000	132,834		400,000		504,460	504,460	504,460
716	Transfer to Debt Service Fund	502,461	482,050		1,625,000		643,500	643,500	643,500
5200	TOTAL - TRANSFERS	710,010	1,226,621		2,399,000		1,515,463	1,515,463	1,515,463
6110	OPERATING CONTINGENCY								
810	Contingency	0	0		1,629,488		1,587,468	1,587,468	1,587,468
6110	TOTAL - OPERATING CONTINGENCY	0	0		1,629,488		1,587,468	1,587,468	1,587,468
7000	ENDING FUND BALANCE								
820	Ending Fund Balance	1,092,075	1,817,007		0		0	0	0
7000	TOTAL - ENDING FUND BALANCE	1,092,075	1,817,007		0		0	0	0
TOTAL GENERAL FUND REQUIREMENTS		10,419,624	14,646,231	52.51	15,542,000	52.28	14,898,900	14,898,900	14,898,900

GRANTS

Funds 200-285

LOWELL SCHOOL DISTRICT #71
GRANT DESCRIPTIONS
JULY 1, 2022 - JUNE 30, 2023

PERKINS BASIC

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

YOUTH TRANSITION PROGRAM (YTP)

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

TITLE I-A

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

TITLE IIA

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

IDEA

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

STUDENT INVESTMENT ACCOUNT

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

LOWELL SCHOOL DISTRICT #71
GRANT DESCRIPTIONS
JULY 1, 2022 - JUNE 30, 2023

HIGH SCHOOL SUCCESS (MEASURE 98)

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

ECONOMIC RECOVERY FUNDS

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

STUDENT SUPPORT AND ACADEMIC ENRICHMENT - TITLE IV

Intended to increase the capacity of local educational agencies (LEAs), schools, and local communities to: 1) provide all students with access to a well-rounded education, 2) improve school conditions for student learning, and 3) improve the use of technology in order to improve the academic achievement and digital literacy of all students.

SUMMER LEARNING GRANTS

Includes grant funding to support summer programs for high school students to acquire academic credits needed to stay on track for graduation. Also includes grant funding for the Summer Enrichment/Academic Program that offers services to K-8 students for; enrichment activities (robotics, dance, martial arts, art, music, outdoor programs, etc.), academic learning and readiness supports (summer school, bridge programs, transition programs, etc.), and/or social-emotional and mental health services.

LOWELL SCHOOL DISTRICT #71
GRANT FUNDS - PERKINS BASIC
RESOURCES AND REQUIREMENTS
JULY 1, 2022 - JUNE 30, 2023

Code DESCRIPTION		2019-20 ACTUAL	2020-21 ACTUAL	2021-22		2022-23			
				FTE	BUDGET	FTE	PROPOSED	APPROVED	ADOPTED
RESOURCES									
4700	Federal Grants Through Lane ESD	6,000	3,006		5,000		4,000	4,000	4,000
TOTAL RESOURCES		6,000	3,006		5,000		4,000	4,000	4,000
REQUIREMENTS									
2210	Improvement of Instruction								
410	Consumable Supplies	867	1,493		1,700		1,800	1,800	1,800
460	Non-Consumable Items	5,133	1,513		3,300		2,200	2,200	2,200
TOTAL REQUIREMENTS		6,000	3,006		5,000		4,000	4,000	4,000

LOWELL SCHOOL DISTRICT #71
GRANT FUNDS - YOUTH TRANSITION PROGRAM
RESOURCES AND REQUIREMENTS
JULY 1, 2022 - JUNE 30, 2023

CodeDESCRIPTION		2019-20 ACTUAL	2020-21 ACTUAL	2021-22		2022-23			
				FTE	BUDGET	FTE	PROPOSED	APPROVED	ADOPTED
RESOURCES									
4700	Federal Grants Through Lane ESD	24,805	24,073		28,600		29,800	29,800	29,800
TOTAL RESOURCES		24,805	24,073		28,600		29,800	29,800	29,800
REQUIREMENTS									
2129	Guidance Services								
112	Classified Salaries	11,759	12,012	0.34	15,955	0.34	16,426	16,426	16,426
122	Substitute - Classified	212	0		0		0	0	0
211	PERS	3,125	3,190		2,518		2,591	2,591	2,591
212	PERS Pick-Up	706	720		957		986	986	986
216	PERS - OPSRP	0	0		1,267		1,304	1,304	1,304
220	FICA	610	648		1,221		1,257	1,257	1,257
231	Workers' Compensation Insurance	43	37		46		46	46	46
233	Family Medical Leave Insurance	0	0		32		33	33	33
241	Medical/Dental/Vision	3,651	2,694		0		4,642	4,642	4,642
242	Life Insurance	9	6		0		11	11	11
340	Travel/Training	427	298		2,200		400	400	400
410	Consumable Supplies	4,263	4,468		3,904		2,104	2,104	2,104
460	Non-Consumable Items	0	0		500		0	0	0
TOTAL REQUIREMENTS		24,805	24,073	0.34	28,600	0.34	29,800	29,800	29,800

LOWELL SCHOOL DISTRICT #71
GRANT FUNDS - TITLE I-A
RESOURCES AND REQUIREMENTS
JULY 1, 2022 - JUNE 30, 2023

		2019-20	2020-21	2021-22		2022-23			
Code	DESCRIPTION	ACTUAL	ACTUAL	FTE	BUDGET	FTE	PROPOSED	APPROVED	ADOPTED
RESOURCES									
4500	Federal Grants Through the State	60,495	93,628		51,000		51,000	51,000	51,000
TOTAL RESOURCES		60,495	93,628		51,000		51,000	51,000	51,000
REQUIREMENTS									
1272	Title I-A								
111	Licensed Salaries	0	200		0		0	0	0
112	Classified Salaries	13,649	28,053	0.76	17,497	0.12	2,938	2,938	2,938
113	Administrators	23,110	27,194		0		0	0	0
210	PERS	12,068	16,359		5,199		872	872	872
220	FICA	2,797	4,187		1,339		225	225	225
230	Workers' Compensation/PFMLI	58	172		95		16	16	16
241	Medical/Dental/Vision/Life	5,507	12,571		4,154		7	7	7
410	Consumable Supplies	788	695		1,052		1,202	1,202	1,202
420	Textbooks	180	0		0		0	0	0
690	Indirect	2,338	4,197		0		0	0	0
Sub-Total - Title I-A		60,495	93,628	0.76	29,336	0.12	5,260	5,260	5,260
2620	Planning, Research, Development								
113	Administrators	0	0	0.14	14,157	0.28	29,871	29,871	29,871
210	PERS	0	0		4,209		8,878	8,878	8,878
220	FICA	0	0		1,083		2,285	2,285	2,285
230	Workers' Compensation/PFMLI	0	0		70		146	146	146
241	Medical/Dental/Vision/Life	0	0		2,145		4,560	4,560	4,560
Sub-Total - Planning, Research, Development		0	0	0.14	21,664	0.28	45,740	45,740	45,740
TOTAL REQUIREMENTS		60,495	93,628	0.90	51,000	0.40	51,000	51,000	51,000

LOWELL SCHOOL DISTRICT #71
GRANT FUNDS - TITLE II-A
RESOURCES AND REQUIREMENTS
JULY 1, 2022 - JUNE 30, 2023

CodeDESCRIPTION		2019-20 ACTUAL	2020-21 ACTUAL	2021-22		2022-23			
				FTE	BUDGET	FTE	PROPOSED	APPROVED	ADOPTED
RESOURCES									
4500	Federal Grants Through the State	7,603	7,548		9,400		9,000	9,000	9,000
TOTAL RESOURCES		7,603	7,548		9,400		9,000	9,000	9,000
REQUIREMENTS									
2240	Professional Development								
111	Licensed Salaries	5,409	4,335		5,800		5,100	5,100	5,100
211	PERS	1,437	808		1,472		1,294	1,294	1,294
212	PERS Pick-Up	325	182		348		306	306	306
220	FICA	414	251		444		390	390	390
231	Workers' Compensation Insurance	18	10		19		17	17	17
233	Family Medical Leave Insurance	0	0		12		10	10	10
241	Medical/Dental/Vision/Life	0	467		0		0	0	0
340	Travel	0	1,155		500		1,000	1,000	1,000
410	Consumable Supplies	0	0		380		470	470	470
690	Indirect	0	340		425		413	413	413
TOTAL REQUIREMENTS		7,603	7,548	0.00	9,400	0.00	9,000	9,000	9,000

LOWELL SCHOOL DISTRICT #71
GRANT FUNDS - IDEA
RESOURCES AND REQUIREMENTS
JULY 1, 2022 - JUNE 30, 2023

CodeDESCRIPTION		2019-20 ACTUAL	2020-21 ACTUAL	2021-22		2022-23			
				FTE	BUDGET	FTE	PROPOSED	APPROVED	ADOPTED
RESOURCES									
4500	Federal Grants Through the State	56,706	36,556		90,000		140,000	140,000	140,000
TOTAL RESOURCES		56,706	36,556		90,000		140,000	140,000	140,000
REQUIREMENTS									
1250	Special Education								
113	Administrators	0	19,977		0		0	0	0
211	PERS	0	5,310		0		0	0	0
212	PERS Pick-Up	0	1,199		0		0	0	0
220	FICA	0	1,426		0		0	0	0
231	Workers' Compensation Insurance	0	58		0		0	0	0
241	Medical/Dental/Vision/Life	0	2,479		0		0	0	0
311	Instruction Services	56,706	2,390		90,000		134,000	134,000	134,000
410	Consumable Supplies	0	3,717		0		0	0	0
690	Indirect	0	0		0		6,000	6,000	6,000
TOTAL REQUIREMENTS		56,706	36,556		90,000		140,000	140,000	140,000

LOWELL SCHOOL DISTRICT #71
GRANT FUNDS - STUDENT INVESTMENT ACCOUNT (SIA)
RESOURCES AND REQUIREMENTS
JULY 1, 2022 - JUNE 30, 2023

Code		DESCRIPTION	2019-20 ACTUAL	2020-21 ACTUAL	2021-22		2022-23		
					FTE	BUDGET	FTE	PROPOSED	APPROVED
RESOURCES									
3299	Other Restricted State Grants		0	233,802		595,000		990,000	990,000
TOTAL RESOURCES			0	233,802		595,000		990,000	990,000
REQUIREMENTS									
1111	Elementary								
111	Licensed Salaries		0	0		0	1.63	69,554	69,554
112	Classified Salaries		0	13,878	0.53	11,657	0.79	18,361	18,361
210	PERS/FICA		0	1,062		4,356		32,699	32,699
230	Workers' Compensation/PFMLI		0	38		64		270	270
241	Medical/Dental/Vision/Life		0	11		0		18,351	18,351
390	Other Professional Services		0	0		0		23,383	23,383
Sub-Total - Elementary			0	14,989	0.53	16,077	2.42	162,618	162,618
1131	High School								
111	Licensed Salaries		0	24,202	1.00	42,542	1.63	81,771	81,771
210	PERS/FICA		0	7,662		15,899		30,558	30,558
230	Workers' Compensation/PFMLI		0	77		219		248	248
241	Medical/Dental/Vision/Life		0	10,216		15,324		34,604	34,604
690	Indirect		0	5,549		0		0	0
Sub-Total - High School			0	47,706	1.00	73,984	1.63	147,181	147,181
1288	Charter Schools								
113	Administrators		0	0		0	0.60	57,000	57,000
210	PERS/FICA		0	0		0		21,302	21,302
230	Workers' Compensation/PFMLI		0	0		0		165	165
241	Medical/Dental/Vision/Life		0	0		0		9,770	9,770
312	Professional Development - Instructional		0	44,927		0		0	0
360	Charter School Payments - MVA		0	28,854		77,350		84,785	84,785
360	Charter School Payments - BCA		0	81,841		208,250		487,179	487,179
Sub-Total - Charter Schools			0	155,622	0.00	285,600	0.60	660,201	660,201

LOWELL SCHOOL DISTRICT #71
GRANT FUNDS - STUDENT INVESTMENT ACCOUNT (SIA)
 RESOURCES AND REQUIREMENTS
 JULY 1, 2022 - JUNE 30, 2023

Code DESCRIPTION		2019-20 ACTUAL	2020-21 ACTUAL	2021-22		2022-23			
				FTE	BUDGET	FTE	PROPOSED	APPROVED	ADOPTED
2542	BUILDING MAINTENANCE								
590	Other Capital Outlay	0	15,485		219,339		20,000	20,000	20,000
Sub-Total - Charter Schools		0	15,485	0.00	219,339	0.00	20,000	20,000	20,000
TOTAL REQUIREMENTS		0	233,802	1.53	595,000	4.64	990,000	990,000	990,000

LOWELL SCHOOL DISTRICT #71
GRANT FUNDS - HIGH SCHOOL SUCCESS
RESOURCES AND REQUIREMENTS
JULY 1, 2022 - JUNE 30, 2023

Code		DESCRIPTION	2019-20 ACTUAL	2020-21 ACTUAL	2021-22		2022-23		
					FTE	BUDGET	FTE	PROPOSED	APPROVED
RESOURCES									
3299	Other Restricted State Grants		110,008	88,710		106,000		108,000	108,000
TOTAL RESOURCES			110,008	88,710		106,000		108,000	108,000
REQUIREMENTS									
1131	High School								
111	Licensed Salaries		0	6,294		0		0	0
112	Classified Salaries		0	128		0		0	0
211	PERS		0	1,750		0		0	0
212	PERS Pick-Up		0	250		0		0	0
220	FICA		0	481		0		0	0
231	Workers' Compensation Insurance		0	20		0		0	0
410	Consumable Supplies		0	4,816		0		0	0
420	Textbooks		0	63		0		0	0
460	Non-Consumable Items		0	713		0		0	0
640	Dues and Fees		0	4,093		0		0	0
690	Indirect		0	744		0		0	0
Sub-Total - High School			0	19,352	0.00	0	0.00	0	0
2120 Guidance Services									
111	Licensed Salaries		54,495	39,979	0.75	42,857	0.70	41,834	41,834
112	Classified Salaries		805	80		0		0	0
121	Substitute Licensed		1,084	0		0		0	0
211	PERS		13,635	10,710		6,763		6,601	6,601
212	PERS Pick-Up		2,676	2,300		2,571		2,510	2,510

LOWELL SCHOOL DISTRICT #71
GRANT FUNDS - HIGH SCHOOL SUCCESS
RESOURCES AND REQUIREMENTS
JULY 1, 2022 - JUNE 30, 2023

Code	DESCRIPTION	2019-20	2020-21	2021-22		2022-23			
		ACTUAL	ACTUAL	FTE	BUDGET	FTE	PROPOSED	APPROVED	ADOPTED
216	PERS - OPSRP	0	0		3,403		3,322	3,322	3,322
220	FICA	3,872	2,799		3,278		3,200	3,200	3,200
231	Workers' Compensation Insurance	150	124		140		134	134	134
233	Family Medical Leave Insurance	0	0		86		84	84	84
241	Medical/Dental/Vision	9,943	10,698		11,493		11,399	11,399	11,399
410	Consumable Supplies	5,151	0		5,000		5,000	5,000	5,000
420	Textbooks	495	0		1,000		1,000	1,000	1,000
460	Non-Consumable Items	13,807	0		24,630		28,762	28,762	28,762
690	Indirect	3,895	2,668		4,779		4,154	4,154	4,154
Sub-Total - Guidance Services		110,008	69,358	0.75	106,000	0.70	108,000	108,000	108,000
TOTAL REQUIREMENTS		110,008	88,710	0.75	106,000	0.70	108,000	108,000	108,000

LOWELL SCHOOL DISTRICT #71
GRANT FUNDS - ECONOMIC RECOVERY FUNDS
RESOURCES AND REQUIREMENTS
JULY 1, 2022 - JUNE 30, 2023

		2019-20	2020-21	2021-22		2022-23			
Code	DESCRIPTION	ACTUAL	ACTUAL	FTE	BUDGET	FTE	PROPOSED	APPROVED	ADOPTED
RESOURCES									
4500	Federal Grants Through the State	0	449,599		200,000		214,700	214,700	214,700
TOTAL RESOURCES		0	449,599		200,000		214,700	214,700	214,700
REQUIREMENTS									
1111	Elementary								
111	Licensed Salaries	0	0		0		2,000	2,000	2,000
112	Classified Salaries	0	0		0		1,900	1,900	1,900
113	Administrators	0	0		0		1,900	1,900	1,900
211	PERS	0	0		0		915	915	915
212	PERS Pick-Up	0	0		0		348	348	348
216	PERS - OPSRP	0	0		0		461	461	461
220	FICA	0	0		0		442	442	442
231	Workers' Compensation Insurance	0	0		0		22	22	22
233	Family Medical Leave Insurance	0	0		0		12	12	12
460	Non-Consumable Items	0	32,025		0		0	0	0
470	Software	0	4,523		0		0	0	0
480	Computer Hardware	0	9,041		0		0	0	0
540	Equipment Purchase	0	16,041		0		0	0	0
640	Dues and Fees	0	15,175		0		0	0	0
690	Indirect	0	757		0		0	0	0
Sub-Total - Elementary		0	77,562	0.00	0	0.00	8,000	8,000	8,000

LOWELL SCHOOL DISTRICT #71
GRANT FUNDS - ECONOMIC RECOVERY FUNDS
RESOURCES AND REQUIREMENTS
JULY 1, 2022 - JUNE 30, 2023

Code	DESCRIPTION	2019-20 ACTUAL	2020-21 ACTUAL	2021-22		2022-23			
				FTE	BUDGET	FTE	PROPOSED	APPROVED	ADOPTED
1121	Junior High School								
410	Consumable Supplies	0	22		0		0	0	0
460	Non-Consumable Items	0	8,233		0		0	0	0
480	Computer Hardware	0	238		0		0	0	0
690	Indirect	0	401		0		0	0	0
	Sub-Total - Junior High School	0	8,894	0.00	0	0.00	0	0	0
1131	High School								
111	Licensed Salaries	0	0		0		16,467	16,467	16,467
211	PERS	0	0		0		2,598	2,598	2,598
212	PERS Pick-Up	0	0		0		988	988	988
216	PERS - OPSRP	0	0		0		1,307	1,307	1,307
220	FICA	0	0		0		1,260	1,260	1,260
231	Workers' Compensation Insurance	0	0		0		53	53	53
233	Family Medical Leave Insurance	0	0		0		33	33	33
241	Medical/Dental/Vision/Life	0	0		0		3,994	3,994	3,994
460	Non-Consumable Items	0	29,316		50,000		0	0	0
470	Software	0	888		0		0	0	0
480	Computer Hardware	0	8,590		0		0	0	0
540	Equipment Purchase	0	7,539		0		0	0	0
640	Dues and Fees	0	18,164		0		0	0	0
690	Indirect	0	356		20,000		0	0	0
	Sub-Total - High School	0	64,853	0.00	70,000	0.00	26,700	26,700	26,700

LOWELL SCHOOL DISTRICT #71
GRANT FUNDS - ECONOMIC RECOVERY FUNDS
 RESOURCES AND REQUIREMENTS
 JULY 1, 2022 - JUNE 30, 2023

Code	DESCRIPTION	2019-20 ACTUAL	2020-21 ACTUAL	2021-22		2022-23			
				FTE	BUDGET	FTE	PROPOSED	APPROVED	ADOPTED
1288	Charter Schools								
360	Charter School Payments - MVA	0	61,729		0		0	0	0
360	Charter School Payments - BCA	0	184,335		0		180,000	180,000	180,000
	Sub-Total - Charter Schools	0	246,064	0.00	0	0.00	180,000	180,000	180,000
2210	Improvement of Instruction Services								
112	Classified Salaries	0	7,231		0		0	0	0
220	FICA	0	552		0		0	0	0
231	Workers' Compensation Insurance	0	26		0		0	0	0
242	Life Insurance	0	13		0		0	0	0
410	Consumable Supplies	0	84		0		0	0	0
	Sub-Total - Improvement of Instruction Services	0	7,906	0.00	0	0.00	0	0	0
2542	Building Maintenance								
410	Consumable Supplies	0	5,795		25,000		0	0	0
460	Non-Consumable Items	0	35,536		30,000		0	0	0
640	Dues and Fees	0	0		25,000		0	0	0
	Sub-Total - Building Maintenance	0	41,331	0.00	80,000	0.00	0	0	0
2661	Technology Services								
470	Software	0	0		10,000		0	0	0
640	Dues and Fees	0	2,989		40,000		0	0	0
	Sub-Total - Technology Services	0	2,989	0.00	50,000	0.00	0	0	0
	TOTAL REQUIREMENTS	0	449,599	0.00	200,000	0.00	214,700	214,700	214,700

LOWELL SCHOOL DISTRICT #71
GRANT FUNDS - STUDENT SUPPORT - TITLE IVA
RESOURCES AND REQUIREMENTS
JULY 1, 2022 - JUNE 30, 2023

CodeDESCRIPTION		2019-20 ACTUAL	2020-21 ACTUAL	2021-22		2022-23			
				FTE	BUDGET	FTE	PROPOSED	APPROVED	ADOPTED
RESOURCES									
4500	Federal Grants Through the State	0	19,685		0		10,000	10,000	10,000
TOTAL RESOURCES		0	19,685		0		10,000	10,000	10,000
REQUIREMENTS									
2120	GUIDANCE SERVICES								
111	Licensed Salaries	0	11,847		0		6,000	6,000	6,000
211	PERS	0	3,136		0		1,610	1,610	1,610
212	PERS Pick-Up	0	708		0		360	360	360
220	FICA	0	828		0		459	459	459
231	Workers' Compensation Insurance	0	46		0		23	23	23
241	Medical/Dental/Vision	0	3,120		0		1,548	1,548	1,548
TOTAL REQUIREMENTS		0	19,685		0		10,000	10,000	10,000

LOWELL SCHOOL DISTRICT #71
GRANT FUNDS - SUMMER LEARNING GRANTS
RESOURCES AND REQUIREMENTS
JULY 1, 2022 - JUNE 30, 2023

Code		DESCRIPTION	2019-20 ACTUAL	2020-21 ACTUAL	2021-22		2022-23			
					FTE	BUDGET	FTE	PROPOSED	APPROVED	ADOPTED
RESOURCES										
3299	Other Restricted State Grants		0	99,691		0		120,000	120,000	120,000
TOTAL RESOURCES			0	99,691		0		120,000	120,000	120,000
REQUIREMENTS										
1400	Summer School Programs									
410	Consumable Supplies		0	65		0		14,500	14,500	14,500
460	Non-Consumable Items		0	19,210		0		20,000	20,000	20,000
540	Equipment Purchase		0	78,280		0		78,000	78,000	78,000
640	Dues and Fees		0	713		0		2,000	2,000	2,000
690	Indirect		0	1,423		0		5,500	5,500	5,500
TOTAL REQUIREMENTS			0	99,691		0		120,000	120,000	120,000

LOWELL SCHOOL DISTRICT #71
GRANT FUNDS - MISCELLANEOUS GRANTS
RESOURCES AND REQUIREMENTS
JULY 1, 2022 - JUNE 30, 2023

Code DESCRIPTION		2019-20 ACTUAL	2020-21 ACTUAL	2021-22		2022-23			
				FTE	BUDGET	FTE	PROPOSED	APPROVED	ADOPTED
RESOURCES									
1920	Gifts & Donations	1,500	450		0		0	0	0
3299	Other Restricted State Grants	19,934	32,821		0		0	0	0
4500	Federal Grants Through the State	1,335	8,473		0		0	0	0
TOTAL RESOURCES		22,769	41,744		0		0	0	0
REQUIREMENTS									
1111	Elementary								
410	Consumable Supplies	0	450		0		0	0	0
Subtotal - Elementary		0	450		0		0	0	0
1131	High School								
410	Consumable Supplies	0	3,914		0		0	0	0
460	Non-Consumable Items	0	4,136		0		0	0	0
Subtotal - High School		0	8,050		0		0	0	0
1132	High School Extra Curricular								
100	Salaries	7,058	5,523		0		0	0	0
200	Benefits	1,952	3,487		0		0	0	0
Subtotal - High School Extra Curricular		9,010	9,010		0		0	0	0
1140	Pre-K Programs								
389	Non-Instructional Professional Services	0	6,423		0		0	0	0
640	Dues and Fees	0	577		0		0	0	0
Subtotal - Pre-K Programs		0	7,000		0		0	0	0
1250	Special Education								
313	Student Services	1,020	1,473		0		0	0	0
Subtotal - Special Education		1,020	1,473		0		0	0	0
2120	Guidance Services								
410	Consumable Supplies	315	0		0		0	0	0
Subtotal - Guidance Services		315	0		0		0	0	0

LOWELL SCHOOL DISTRICT #71
GRANT FUNDS - MISCELLANEOUS GRANTS
RESOURCES AND REQUIREMENTS
JULY 1, 2022 - JUNE 30, 2023

Code DESCRIPTION		2019-20 ACTUAL	2020-21 ACTUAL	2021-22		2022-23			
				FTE	BUDGET	FTE	PROPOSED	APPROVED	ADOPTED
2132	Medical Services								
390	Other Professional Services	0	230		0		0	0	0
Subtotal - Medical Services		0	230		0		0	0	0
2210	Improvement of Instruction								
100	Salaries	567	0		0		0	0	0
200	Benefits	433	0		0		0	0	0
410	Consumable Supplies	55	0		0		0	0	0
460	Non-Consumable Items	522	0		0		0	0	0
Subtotal - Improvement of Instruction		1,577	0		0		0	0	0
2240	Professional Development								
100	Salaries	351	0		0		0	0	0
200	Benefits	149	0		0		0	0	0
Subtotal - Professional Development		500	0		0		0	0	0
2552	Vehicle Operation								
100	Salaries	0	6,796		0		0	0	0
200	Benefits	0	4,559		0		0	0	0
640	Dues and Fees	0	1,576		0		0	0	0
Subtotal - Vehicle Operation		0	12,931		0		0	0	0
2542	Building Maintenance								
100	Salaries	2,734	0		0		0	0	0
200	Benefits	1,885	0		0		0	0	0
389	Professional Services	5,728	0		0		0	0	0
Subtotal - Building Maintenance		10,347	0		0		0	0	0

LOWELL SCHOOL DISTRICT #71
GRANT FUNDS - MISCELLANEOUS GRANTS
RESOURCES AND REQUIREMENTS
JULY 1, 2022 - JUNE 30, 2023

Code	DESCRIPTION	2019-20 ACTUAL	2020-21 ACTUAL	2021-22		2022-23			
				FTE	BUDGET	FTE	PROPOSED	APPROVED	ADOPTED
2661	Technology Services								
100	Salaries	0	1,403		0		0	0	0
200	Benefits	0	1,197		0		0	0	0
	Subtotal - Technology Services	0	2,600		0		0	0	0
	TOTAL REQUIREMENTS	22,769	41,744		0		0	0	0

2019-20 Grants:

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

2020-21 Grants:

Early Indicator and Intervention System
CTE-Career Pathways
Child Care-COVID 19
After School-At Risk
IDEA Part B 619
Physical Education (PEEK)
Vision Screening

LOWELL SCHOOL DISTRICT #71
GRANT FUNDS - FARM TO SCHOOL
RESOURCES AND REQUIREMENTS
JULY 1, 2022 - JUNE 30, 2023

CodeDESCRIPTION		2019-20 ACTUAL	2020-21 ACTUAL	2021-22		2022-23			
				FTE	BUDGET	FTE	PROPOSED	APPROVED	ADOPTED
RESOURCES									
3299	Other Restricted State Grants	8,495	1,953		4,000		0	0	0
TOTAL RESOURCES		8,495	1,953		4,000		0	0	0
REQUIREMENTS									
3100	Food Service								
112	Classified Salaries	746	0		0		0	0	0
121	Substitute Licensed	198	0		0		0	0	0
211	PERS	45	0		0		0	0	0
220	FICA	57	0		0		0	0	0
231	Workers' Compensation Insurance	17	0		0		0	0	0
410	Consumable Supplies	1,061	0		0		0	0	0
450	Food	6,371	1,953		4,000		0	0	0
TOTAL REQUIREMENTS		8,495	1,953		4,000		0	0	0

LOWELL SCHOOL DISTRICT #71
GRANT FUNDS - KITS
RESOURCES AND REQUIREMENTS
JULY 1, 2022 - JUNE 30, 2023

Code		DESCRIPTION	2019-20 ACTUAL	2020-21 ACTUAL	2021-22		2022-23			
					FTE	BUDGET	FTE	PROPOSED	APPROVED	ADOPTED
RESOURCES										
1990	Miscellaneous Revenue		13,048	0		16,000		0	0	0
TOTAL RESOURCES			13,048	0		16,000		0	0	0
REQUIREMENTS										
2210	Improvement of Instruction									
111	Licensed Salaries		3,123	0		4,000		0	0	0
112	Classified Salaries		5,509	0		5,500		0	0	0
113	Administrators		1,582	0		1,600		0	0	0
122	Substitute - Classified		604	0		600		0	0	0
211	PERS		412	0		1,416		0	0	0
212	PERS Pick-Up		87	0		336		0	0	0
220	FICA		744	0		895		0	0	0
231	Workers' Compensation Insurance		31	0		234		0	0	0
241	Medical/Dental/Vision		297	0		300		0	0	0
410	Consumable Supplies		659	0		1,119		0	0	0
TOTAL REQUIREMENTS			13,048	0	0.00	16,000	0.00	0	0	0

LOWELL SCHOOL DISTRICT #71
GRANT FUNDS - GEAR UP
RESOURCES AND REQUIREMENTS
JULY 1, 2022 - JUNE 30, 2023

Code		DESCRIPTION	2019-20 ACTUAL	2020-21 ACTUAL	2021-22		2022-23		
					FTE	BUDGET	FTE	PROPOSED	APPROVED
RESOURCES									
4700	Federal Grants Through OSU		37,083	82,305		0		0	0
TOTAL RESOURCES			37,083	82,305		0		0	0
REQUIREMENTS									
2120	Guidance Services								
111	Licensed Salaries		17,319	15,250		0		0	0
112	Classified Salaries		750	260		0		0	0
211	PERS		2,415	4,818		0		0	0
212	PERS Pick-Up		151	190		0		0	0
220	FICA		1,371	1,180		0		0	0
231	Workers' Compensation Insurance		64	49		0		0	0
241	Medical/Dental/Vision		0	26		0		0	0
340	Travel		1,261	1,672		0		0	0
410	Consumable Supplies		6,800	10,817		0		0	0
420	Textbooks		1,089	5,133		0		0	0
460	Non-Consumable Items		2,486	15,481		0		0	0
480	Computer Hardware		3,127	25,035		0		0	0
640	Dues and Fees		250	2,394		0		0	0
TOTAL REQUIREMENTS			37,083	82,305	0.00	0	0.00	0	0

LOWELL SCHOOL DISTRICT #71
GRANT FUNDS - FAMILY RESOURCE CENTER
RESOURCES AND REQUIREMENTS
JULY 1, 2022 - JUNE 30, 2023

CodeDESCRIPTION		2019-20 ACTUAL	2020-21 ACTUAL	2021-22		2022-23			
				FTE	BUDGET	FTE	PROPOSED	APPROVED	ADOPTED
RESOURCES									
1920	Gifts & Donations	13,245	19,743		0		0	0	0
TOTAL RESOURCES		13,245	19,743		0		0	0	0
REQUIREMENTS									
2120	Guidance Services								
111	Licensed Salaries	6,555	10,567		0		0	0	0
211	PERS	1,749	2,850		0		0	0	0
212	PERS Pick-Up	394	643		0		0	0	0
220	FICA	466	754		0		0	0	0
231	Workers' Compensation Insurance	22	4		0		0	0	0
241	Medical/Dental/Vision	1,745	2,786		0		0	0	0
340	Travel	2,064	0		0		0	0	0
410	Consumable Supplies	0	931		0		0	0	0
480	Computer Hardware	250	0		0		0	0	0
690	Indirect	0	1,208		0		0	0	0
TOTAL REQUIREMENTS		13,245	19,743	0.00	0	0.00	0	0	0

LOWELL SCHOOL DISTRICT #71
GRANT FUNDS - REAP
RESOURCES AND REQUIREMENTS
JULY 1, 2022 - JUNE 30, 2023

Code		DESCRIPTION	2019-20 ACTUAL	2020-21 ACTUAL	2021-22		2022-23			
					FTE	BUDGET	FTE	PROPOSED	APPROVED	ADOPTED
RESOURCES										
4300	Federal Grants Direct from Fed Govt.		5,840	0		0		0	0	0
TOTAL RESOURCES			5,840	0		0		0	0	0
REQUIREMENTS										
1131	High School									
111	Licensed Salaries		4,002	0		0		0	0	0
121	Substitute Licensed		198	0		0		0	0	0
211	PERS		1,064	0		0		0	0	0
212	PERS Pick-Up		240	0		0		0	0	0
220	FICA		321	0		0		0	0	0
231	Workers' Compensation Insurance		15	0		0		0	0	0
TOTAL REQUIREMENTS			5,840	0	0.00	0	0.00	0	0	0

LOWELL SCHOOL DISTRICT #71
GRANT FUNDS - EXCESS APPROPRIATIONS
 RESOURCES AND REQUIREMENTS
 JULY 1, 2022 - JUNE 30, 2023

Code		DESCRIPTION	2019-20 ACTUAL	2020-21 ACTUAL	2021-22		2022-23			
					FTE	BUDGET	FTE	PROPOSED	APPROVED	ADOPTED
RESOURCES										
3299	Other Restricted State Grants		0	0		40,000		50,000	50,000	50,000
4500	Federal Grants Through the State		0	0		40,000		50,000	50,000	50,000
TOTAL RESOURCES			0	0		80,000		100,000	100,000	100,000
REQUIREMENTS										
1111	Elementary									
390	Other Professional Services		0	0		40,000		50,000	50,000	50,000
Subtotal - Elementary			0	0		40,000		50,000	50,000	50,000
2210	Improvement of Instruction									
390	Other Professional Services		0	0		40,000		50,000	50,000	50,000
Subtotal - Improvement of Instruction			0	0		40,000		50,000	50,000	50,000
TOTAL REQUIREMENTS			0	0		80,000		100,000	100,000	100,000

OTHER SPECIAL REVENUE FUNDS

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

LOWELL SCHOOL DISTRICT #71
AFTER SCHOOL PROGRAM FUND
RESOURCES AND REQUIREMENTS
JULY 1, 2022 - JUNE 30, 2023

Code		DESCRIPTION	2019-20 ACTUAL	2020-21 ACTUAL	2021-22		2022-23		
					FTE	BUDGET	FTE	PROPOSED	APPROVED
RESOURCES									
1990	Miscellaneous Revenue	23,560	0		26,000		20,728	20,728	20,728
5400	Beginning Fund Balance	17,265	13,610		13,600		3,600	3,600	3,600
TOTAL RESOURCES			40,825	13,610		39,600		24,328	24,328
REQUIREMENTS									
1111	Elementary								
112	Classified Salaries	21,073	0	0.63	16,604	0.63	17,205	17,205	17,205
122	Substitute - Classified	267	0		0		0	0	0
211	PERS	3,313	0		4,455		4,616	4,616	4,616
212	PERS Pick-Up	16	0		0		0	0	0
220	FICA	1,632	0		1,270		1,316	1,316	1,316
231	Workers' Compensation Insurance	84	0		56		57	57	57
233	Family Medical Leave Insurance	0	0		33		34	34	34
242	Life Insurance	1	0		0		0	0	0
410	Consumable Supplies	829	0		3,000		1,100	1,100	1,100
Subtotal - Elementary			27,215	0	0.63	25,418	0.63	24,328	24,328
6110	Contingency								
810	Contingency	0	0		14,182		0	0	0
Subtotal - Contingency			0	0		14,182		0	0
7000	Unappr. Ending Fund Balance								
820	Reserved for Next Year	13,610	13,610		0		0	0	0
Subtotal - Unappr. Ending Fund Balance			13,610	13,610		0		0	0
TOTAL REQUIREMENTS			40,825	13,610	0.63	39,600	0.63	24,328	24,328

LOWELL SCHOOL DISTRICT #71
CONSTRUCTION EXCISE TAX FUND
RESOURCES AND REQUIREMENTS
JULY 1, 2022 - JUNE 30, 2023

Code		DESCRIPTION	2019-20 ACTUAL	2020-21 ACTUAL	2021-22		2022-23			
					FTE	BUDGET	FTE	PROPOSED	APPROVED	ADOPTED
RESOURCES										
1130	Construction Excise Tax		27,480	34,463		25,000		50,000	50,000	50,000
5400	Beginning Fund Balance		44,294	71,774		91,400		140,000	140,000	140,000
TOTAL RESOURCES			71,774	106,237		116,400		190,000	190,000	190,000
REQUIREMENTS										
2540	Maintenance and Repair									
590	Capital Outlay		0	0		116,400		190,000	190,000	190,000
Subtotal - Maintenance and Repair			0	0		116,400		190,000	190,000	190,000
7000	Unappr. Ending Fund Balance									
820	Reserved for Next Year		71,774	106,237		0		0	0	0
Subtotal - Unappr. Ending Fund Balance			71,774	106,237		0		0	0	0
TOTAL REQUIREMENTS			71,774	106,237		116,400		190,000	190,000	190,000

LOWELL SCHOOL DISTRICT #71
BUS REPLACEMENT FUND
RESOURCES AND REQUIREMENTS
JULY 1, 2022 - JUNE 30, 2023

Code		DESCRIPTION	2019-20 ACTUAL	2020-21 ACTUAL	2021-22		2022-23			
					FTE	BUDGET	FTE	PROPOSED	APPROVED	ADOPTED
RESOURCES										
1990	Miscellaneous		0	73,220		15,000		25,000	25,000	25,000
3222	SSF Transportation Reimbursement		71,886	92,645		92,400		90,800	90,800	90,800
5200	Transfer from General Fund		60,000	132,834		400,000		504,460	504,460	504,460
5400	Beginning Fund Balance		74,991	102,373		0		115,000	115,000	115,000
TOTAL RESOURCES			206,877	401,072		507,400		735,260	735,260	735,260
REQUIREMENTS										
2550	Bus Replacement									
564	Bus Purchase		0	296,569		70,000		100,000	100,000	100,000
Subtotal - Bus Replacement			0	296,569		70,000		100,000	100,000	100,000
5100	Debt Service									
610	Principal		83,401	86,443		406,800		317,110	317,110	317,110
622	Interest		21,103	18,060		30,600		33,290	33,290	33,290
Subtotal - Debt Service			104,504	104,503		437,400		350,400	350,400	350,400
6110	Contingency									
810	Contingency		0	0		0		284,860	284,860	284,860
Subtotal - Contingency			0	0		0		284,860	284,860	284,860
7000	Unappr. Ending Fund Balance									
820	Reserved for Next Year		102,373	0		0		0	0	0
Subtotal - Unappr. Ending Fund Balance			102,373	0		0		0	0	0
TOTAL REQUIREMENTS			206,877	401,072		507,400		735,260	735,260	735,260

LOWELL SCHOOL DISTRICT #71
RENTAL HOUSES FUND
RESOURCES AND REQUIREMENTS
JULY 1, 2022 - JUNE 30, 2023

Code		DESCRIPTION	2019-20 ACTUAL	2020-21 ACTUAL	2021-22		2022-23		
					FTE	BUDGET	FTE	PROPOSED	APPROVED
RESOURCES									
1910	Rental Income		48,321	46,985		50,160		35,460	35,460
5400	Beginning Fund Balance		11,267	39,078		58,000		17,000	17,000
TOTAL RESOURCES			59,588	86,063		108,160		52,460	52,460
REQUIREMENTS									
1131	High School								
111	Licensed Salaries		5,451	5,696	0.08	5,427	0.08	4,056	4,056
211	PERS		1,746	1,825		1,456		641	641
212	PERS Pick-Up		327	55		0		243	243
216	PERS-OPSRP		0	0		0		322	322
220	FICA		417	436		415		310	310
231	Workers' Compensation		17	16		16		12	12
233	Paid Family Medical Leave Insurance		0	0		11		8	8
241	Medical/Dental/Vision		0	0		1,149		1,221	1,221
Subtotal - High School			7,958	8,028	0.08	8,474	0.08	6,813	6,813
2540	Maintenance and Repair								
322	Repairs & Maintenance		4,576	33,912		87,506		34,027	34,027
325	Electricity & Water		2,195	1,331		2,500		1,000	1,000
389	Property Management Fee		4,908	4,869		5,180		5,320	5,320
410	Consumable Supplies		456	440		2,000		2,000	2,000
460	Non-Consumable Items		417	600		1,500		2,000	2,000
640	Dues and Fees		0	0		1,000		1,300	1,300
Subtotal - Maintenance and Repair			12,552	41,152		99,686		45,647	45,647
7000	Unappr. Ending Fund Balance								
820	Reserved for Next Year		39,078	36,883		0		0	0
Subtotal - Unappr. Ending Fund Balance			39,078	36,883		0		0	0
TOTAL REQUIREMENTS			59,588	86,063	0.08	108,160	0.08	52,460	52,460

LOWELL SCHOOL DISTRICT #71
ATHLETICS AND ACTIVITIES FUND
RESOURCES AND REQUIREMENTS
JULY 1, 2022 - JUNE 30, 2023

Code		DESCRIPTION	2019-20 ACTUAL	2020-21 ACTUAL	2021-22		2022-23		
					FTE	BUDGET	FTE	PROPOSED	APPROVED
RESOURCES									
1990	Miscellaneous		599	0		3,000		0	0
3299	Other State Reimbursements		11,719	0		0		0	0
5200	Transfer From General Fund		95,555	119,498		134,000		158,012	158,012
5400	Beginning Fund Balance		0	0		0		0	0
TOTAL RESOURCES			107,873	119,498		137,000		158,012	158,012
REQUIREMENTS									
ATHLETICS									
1122	Jr. High School Extra Curricular								
124	Temporary Salaries		1,500	1,500		3,000		3,000	3,000
130	Extra Duty		2,000	1,000		0		0	0
210	PERS/PERS Pick-up		651	325		0		0	0
220	FICA		268	188		230		230	230
231	Workers Comp/PFMLI		14	8		14		14	14
380	Officials		1,332	441		5,000		6,000	6,000
Subtotal-Jr. High School			5,765	3,462		8,244		9,244	9,244
1132	High School Extra Curricular								
124	Temporary		17,560	24,900		28,900		33,700	33,700
130	Extra Duty Pay		11,000	7,900		3,500		11,000	11,000
210	PERS/PERS Pick-up		4,311	4,691		939		5,171	5,171
220	FICA		2,144	2,475		2,479		3,420	3,420
231	Workers Comp/PFMLI		104	110		154		209	209
319	Student Activity Funds		8,000	3,256		8,500		8,000	8,000
322	Repairs and Maintenance		9,225	615		500		500	500
340	Travel		1,347	1,944		6,950		5,000	5,000
380	Officials		13,835	10,322		18,400		18,400	18,400
410	Consumable Supplies		1,964	10,017		8,783		12,500	12,500
460	Non-Consumable Items		0	9,134		0		0	0
640	Dues and Fees		1,329	6,513		3,450		3,450	3,450
Subtotal-High School			70,819	81,877		82,555		101,350	101,350

LOWELL SCHOOL DISTRICT #71
ATHLETICS AND ACTIVITIES FUND
RESOURCES AND REQUIREMENTS
JULY 1, 2022 - JUNE 30, 2023

Code		DESCRIPTION	2019-20 ACTUAL	2020-21 ACTUAL	2021-22		2022-23		
					FTE	BUDGET	FTE	PROPOSED	APPROVED
ACTIVITIES									
1132	High School Extra Curricular								
130	Extra Duty Pay		8,725	10,692		12,800		13,800	13,800
210	PERS/PERS Pick-up		3,028	3,743		3,960		4,101	4,101
220	FICA		643	789		979		1,056	1,056
231	Workers Comp/PFMLI		30	33		61		65	65
322	Repairs and Maintenance		0	1,151		0		0	0
340	Travel		1,453	0		0		0	0
410	Consumable Supplies		1,000	1,282		1,000		1,000	1,000
460	Non-Consumable Items		0	5,492		0		0	0
640	Dues and Fees		2,155	3,925		3,500		3,500	3,500
Subtotal-High School			17,034	27,107		22,300		23,522	23,522
2550	Transportation								
112	Classified Salaries		10,306	5,007		17,000		17,000	17,000
210	PERS/PERS Pick-up		3,023	1,632		5,051		5,052	5,052
220	FICA		774	377		1,301		1,301	1,301
231	Workers Comp/PFMLI		152	36		549		543	543
Subtotal-Transportation			14,255	7,052		23,901		23,896	23,896
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			107,873	119,498	0.00	137,000	0.00	158,012	158,012

LOWELL SCHOOL DISTRICT #71
ACTIVITY FUND
RESOURCES AND REQUIREMENTS
JULY 1, 2022 - JUNE 30, 2023

Code		DESCRIPTION	2019-20 ACTUAL	2020-21 ACTUAL	2021-22		2022-23		
					FTE	BUDGET	FTE	PROPOSED	APPROVED
RESOURCES									
1510	Interest		29	18		30		20	20
1760	Club Fundraising		73,992	12,823		80,000		50,000	50,000
1920	Gifts & Donations		10,137	5,645		15,000		10,000	10,000
5400	Beginning Fund Balance		52,409	68,122		68,000		68,000	68,000
TOTAL RESOURCES			136,567	86,608		163,030		128,020	128,020
REQUIREMENTS									
1132	Extracurricular								
322	Repairs and Maintenance		0	60		0		0	0
340	Travel		1,913	70		12,000		2,000	2,000
389	Non-Instructional Professional Services		3,290	1,378		6,000		10,000	10,000
410	Consumable Supplies		55,929	15,430		130,030		106,020	106,020
640	Dues and Fees		7,313	2,592		15,000		10,000	10,000
Subtotal - Extracurricular			68,445	19,530		163,030		128,020	128,020
7000	Unappr. Ending Fund Balance								
820	Reserved for Next Year		68,122	67,078		0		0	0
Subtotal - Unappr. Ending Fund Balance			68,122	67,078		0		0	0
TOTAL REQUIREMENTS			136,567	86,608		163,030		128,020	128,020

LOWELL SCHOOL DISTRICT #71
FOOD SERVICE FUND
RESOURCES AND REQUIREMENTS
JULY 1, 2022 - JUNE 30, 2023

Code		DESCRIPTION	2019-20 ACTUAL	2020-21 ACTUAL	2021-22		2022-23		
					FTE	BUDGET	FTE	PROPOSED	APPROVED
RESOURCES									
1610	Food Sales		5,772	6		10,300	0	0	0
1990	Miscellaneous		1,961	775		2,500	2,000	2,000	2,000
3299	Other State Reimbursements		319	0		500	300	300	300
4505	Federal - Breakfast and Lunch Program		315,329	583,818		205,000	200,000	200,000	200,000
4506	Federal - Child and Adult Care Food Program		109,031	89,925		75,000	0	0	0
4507	Federal - Summer Food Service Program		0	0		25,000	0	0	0
4508	Federal - Snacks		0	8,597		0	0	0	0
4900	Commodities		30,789	36,891		20,000	20,000	20,000	20,000
5200	Transfer From General Fund		51,994	2,350		0	159,491	159,491	159,491
5400	Beginning Fund Balance		0	23		578,000	0	0	0
TOTAL RESOURCES			515,195	722,385		916,300	381,791	381,791	381,791
REQUIREMENTS									
2542	Building Maintenance								
112	Classified Salaries		7,892	1,440	0.04	1,642	0.04	1,715	1,715
210	PERS/FICA/Workers Comp		3,342	617		654		677	677
241	Medical/Dental/Vision/Life		2,257	399		555		555	555
Subtotal - Building Maintenance			13,491	2,456	0.04	2,851	0.04	2,947	2,947
3100	Food Service								
112	Classified Salaries		64,792	60,364	2.06	54,888	2.69	72,502	72,502
114	Managerial-Confidential		88,806	92,285	1.00	87,361	0.27	25,515	25,515
122	Substitutes - Classified		1,132	564		0		0	0
210	PERS/FICA/Workers Comp/PFMLI		63,066	60,414		54,916		38,119	38,119
241	Medical/Dental/Vision/Life		27,182	26,696		29,603		18,698	18,698
322	Repairs and Maintenance		452	6,850		500		5,000	5,000
340	Travel		1,259	363		0		200	200

LOWELL SCHOOL DISTRICT #71
FOOD SERVICE FUND
RESOURCES AND REQUIREMENTS
JULY 1, 2022 - JUNE 30, 2023

Code	DESCRIPTION	2019-20 ACTUAL	2020-21 ACTUAL	2021-22		2022-23			
				FTE	BUDGET	FTE	PROPOSED	APPROVED	ADOPTED
389	Professional Services	0	0		0		500	500	500
410	Consumable Supplies	7,045	7,993		3,000		5,000	5,000	5,000
450	Food	224,217	399,016		165,000		190,000	190,000	190,000
460	Non-Consumable Items	2,811	10,244		0		3,000	3,000	3,000
470	Software	0	3,681		0		2,000	2,000	2,000
480	Computer Hardware	814	58		0		0	0	0
640	Dues and Fees	7,826	6,187		3,500		6,000	6,000	6,000
Subtotal - Food Service		489,402	674,715	3.06	398,768	2.96	366,534	366,534	366,534
5100	Debt Service								
610	Principal	10,304	9,402		50,810		10,375	10,375	10,375
621	Interest	1,975	2,877		3,350		1,935	1,935	1,935
Subtotal - Transfers		12,279	12,279		54,160		12,310	12,310	12,310
6110	Operating Contingency								
810	Contingency	0	0		460,521		0	0	0
Subtotal - Operating Contingency		0	0		460,521		0	0	0
7000	Unappr. Ending Fund Balance								
820	Reserved for Next Year	23	32,935		0		0	0	0
Subtotal - Unappr. Ending Fund Balance		23	32,935		0		0	0	0
TOTAL REQUIREMENTS		515,195	722,385	3.10	916,300	3.00	381,791	381,791	381,791

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, 2022 - JUNE 30, 2023

Code		DESCRIPTION	2019-20 ACTUAL	2020-21 ACTUAL	2021-22		2022-23		
					FTE	BUDGET	FTE	PROPOSED	APPROVED
RESOURCES									
1910	Rental Income		45,000	45,000		45,000		45,000	45,000
5200	Transfer from General Fund		502,461	482,050		1,625,000		643,500	643,500
TOTAL RESOURCES			547,461	527,050		1,670,000		688,500	688,500
REQUIREMENTS									
5100	Debt Service								
610	Principal		359,554	349,098		1,476,300		490,700	490,700
621	Interest		187,907	177,952		193,700		197,800	197,800
Subtotal - Debt Service			547,461	527,050		1,670,000		688,500	688,500
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			547,461	527,050		1,670,000		688,500	688,500

LOWELL SCHOOL DISTRICT #71
DEBT SERVICE FUND - GENERAL OBLIGATION BONDS
RESOURCES AND REQUIREMENTS
JULY 1, 2022 - JUNE 30, 2023

CodeDESCRIPTION		2019-20 ACTUAL	2020-21 ACTUAL	2021-22		2022-23			
				FTE	BUDGET	FTE	PROPOSED	APPROVED	ADOPTED
RESOURCES									
1111	Current Year Property Tax	260,200	273,714		250,300		251,000	251,000	251,000
1112	Prior Year Property Tax	1,772	3,147		2,700		2,700	2,700	2,700
1190	Penalties & Interest on Taxes	295	581		400		600	600	600
1510	Interest	2,003	629		600		700	700	700
5400	Beginning Fund Balance	7,484	14,054		25,000		30,000	30,000	30,000
TOTAL RESOURCES		271,754	292,125		279,000		285,000	285,000	285,000
REQUIREMENTS									
5100	Debt Service								
610	Principal	70,000	80,000		95,000		105,000	105,000	105,000
621	Interest	187,700	185,600		184,000		180,000	180,000	180,000
Subtotal - Debt Service		257,700	265,600		279,000		285,000	285,000	285,000
7000	Unappr. Ending Fund Balance								
820	Reserved for Next Year	14,054	26,525		0		0	0	0
Subtotal - Unappr. Ending Fund Balance		14,054	26,525		0		0	0	0
TOTAL REQUIREMENTS		271,754	292,125		279,000		285,000	285,000	285,000

CAPITAL PROJECTS FUNDS

Fund 400 - General Activities

Fund 401 - Bond Projects

Fund 402 - OSCIM Grant

Fund 403 - Capital Loan

LOWELL SCHOOL DISTRICT #71
CAPITAL PROJECTS - GENERAL ACTIVITIES
RESOURCES AND REQUIREMENTS
JULY 1, 2022 - JUNE 30, 2023

Code		DESCRIPTION	2019-20 ACTUAL	2020-21 ACTUAL	2021-22		2022-23		
					FTE	BUDGET	FTE	PROPOSED	APPROVED
RESOURCES									
1990	Miscellaneous Revenue		14,840	5,949		0		0	0
3299	Seismic Grant		748,994	0		0		0	0
5100	Proceeds from Debt		302,500	0		0		0	0
5200	Transfer From General Fund		0	489,889		240,000		50,000	50,000
5400	Beginning Fund Balance		706,548	380,012		0		3,140,000	3,140,000
TOTAL RESOURCES			1,772,882	875,850		240,000		3,190,000	3,190,000
REQUIREMENTS									
4150	Building Acquisition/improvements								
383	Architect		15,799	19,415		0		135,000	135,000
389	Non-Instructional Professional Services		0	32,152		0		0	0
520	Building Acquisition/improvements		1,370,339	824,283		240,000		2,525,000	2,525,000
640	Dues and Fees		6,732	0		0		240,000	240,000
Subtotal - Bldg Acquisition/Improvements			1,392,870	875,850		240,000		2,900,000	2,900,000
6110	Contingency								
810	Contingency		0	0		0		290,000	290,000
Subtotal - Contingency			0	0		0		290,000	290,000
7000	Unappr. Ending Fund Balance								
820	Reserved for Next Year		380,012	0		0		0	0
Subtotal - Unappr. Ending Fund Balance			380,012	0		0		0	0
TOTAL REQUIREMENTS			1,772,882	875,850		240,000		3,190,000	3,190,000

LOWELL SCHOOL DISTRICT #71
CAPITAL PROJECTS - BOND PROJECTS
RESOURCES AND REQUIREMENTS
JULY 1, 2022 - JUNE 30, 2023

		2019-20	2020-21	2021-22		2022-23			
Code	DESCRIPTION	ACTUAL	ACTUAL	FTE	BUDGET	FTE	PROPOSED	APPROVED	ADOPTED
RESOURCES									
1510	Interest	38,856	0		0		0	0	0
1990	Miscellaneous Revenue	12,581	0		0		0	0	0
5400	Beginning Fund Balance	3,464,800	0		0		0	0	0
TOTAL RESOURCES		3,516,237	0		0		0	0	0
REQUIREMENTS									
4150	Building Acquisition/Improvements								
383	Architect	65,038	0		0		0	0	0
389	Professional Services	390,197	0		0		0	0	0
460	Non-Consumable Items	1,719	0		0		0	0	0
520	Building Acquisition/Improvements	3,045,281	0		0		0	0	0
640	Dues and Fees	14,002	0		0		0	0	0
Subtotal - Bldg Acquisition/Improvements		3,516,237	0		0		0	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	0
TOTAL REQUIREMENTS		3,516,237	0		0		0	0	0

LOWELL SCHOOL DISTRICT #71
CAPITAL PROJECTS - OSCIM GRANT
RESOURCES AND REQUIREMENTS
JULY 1, 2022 - JUNE 30, 2023

Code		DESCRIPTION	2019-20 ACTUAL	2020-21 ACTUAL	2021-22		2022-23			
					FTE	BUDGET	FTE	PROPOSED	APPROVED	ADOPTED
RESOURCES										
3299	OSCIM Grant		2,858,525	0		0		0	0	0
TOTAL RESOURCES			2,858,525	0		0		0	0	0
REQUIREMENTS										
4150	Building Acquisition/Improvements									
520	Building Acquisition/Improvements		2,858,525	0		0		0	0	0
TOTAL REQUIREMENTS			2,858,525	0		0		0	0	0

LOWELL SCHOOL DISTRICT #71
CAPITAL PROJECTS - CAPITAL LOAN
RESOURCES AND REQUIREMENTS
JULY 1, 2022 - JUNE 30, 2023

Code		DESCRIPTION	2019-20 ACTUAL	2020-21 ACTUAL	2021-22		2022-23			
					FTE	BUDGET	FTE	PROPOSED	APPROVED	ADOPTED
RESOURCES										
1510	Interest		36,009	0		0		0	0	0
5400	Beginning Fund Balance		2,031,984	0		0		0	0	0
TOTAL RESOURCES			2,067,993	0		0		0	0	0
REQUIREMENTS										
4150	Building Acquisition/Improvements									
383	Architect		9,716	0		0		0	0	0
389	Professional Services		127,696	0		0		0	0	0
520	Building Acquisition/Improvements		1,929,139	0		0		0	0	0
640	Dues and Fees		1,442	0		0		0	0	0
Subtotal - Bldg Acquisition/Improvements			2,067,993	0		0		0	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	0
TOTAL REQUIREMENTS			2,067,993	0		0		0	0	0

ENTERPRISE FUND

Fund 500

LOWELL SCHOOL DISTRICT #71
SYNERGY FOOD SERVICES FUND
RESOURCES AND REQUIREMENTS
JULY 1, 2022 - JUNE 30, 2023

Code		DESCRIPTION	2019-20 ACTUAL	2020-21 ACTUAL	2021-22		2022-23			
					FTE	BUDGET	FTE	PROPOSED	APPROVED	ADOPTED
RESOURCES										
1941	Services provided to Other Oregon Districts		83,309	51,654		31,000		0	0	0
5400	Beginning Fund Balance		9,289	10,000		0		0	0	0
TOTAL RESOURCES			92,598	61,654		31,000		0	0	0
REQUIREMENTS										
3100	Food Service									
113	Administrators		5,949	3,939		2,480		0	0	0
114	Managerial-Confidential		39,766	24,620		15,500		0	0	0
211	PERS		11,922	7,591		2,837		0	0	0
212	PERS Pick-up		2,743	1,714		1,079		0	0	0
216	PERS - OPSRP		0	0		1,428		0	0	0
220	FICA		3,462	2,111		1,375		0	0	0
231	Workers Comp		150	84		59		0	0	0
233	Paid Family Medical Leave Insurance		0	0		36		0	0	0
241	Medical/Dental/Vision		352	0		138		0	0	0
340	Travel		2,936	1,573		2,255		0	0	0
385	Management Services		6,363	3,729		2,319		0	0	0
389	Professional Services		8,922	5,638		0		0	0	0
410	Consumable Supplies		33	0		694		0	0	0
640	Dues and Fees		0	0		800		0	0	0
Subtotal - Food Service			82,598	50,999	0.00	31,000	0.00	0	0	0
7000	Unappr. Ending Fund Balance									
820	Reserved for Next Year		10,000	10,655		0		0	0	0
Subtotal - Unappr. Ending Fund Balance			10,000	10,655		0		0	0	0
TOTAL REQUIREMENTS			92,598	61,654	0.00	31,000	0.00	0	0	0

OTHER INFORMATION

Lowell School District #71
Annual Debt Service Schedule by Active Loan
Fiscal Year 2022-23

<i>Lender:</i>	Cool Schools - A	Cool Schools - B	Govt Capital - A	Govt Capital - B	Govt Capital - C	Govt Capital - D	Govt Capital - F	Govt Capital - G	Govt Capital - I	De Lage	2018 Bonds	Govt Capital - J	Loan	Loan	Loan	Loan	Loan	Total
<i>Loan Amt:</i>	520,955	902,000	376,973	170,400	269,000	424,000	135,000	504,000	790,000	255,433	4,000,000	199,397	2,007,500	91,500	30,500	211,000	1,607,500	12,495,158
<i>Purpose:</i>	Roofs & Boiler	Renovat. Project	Buses	Renovation Project	Renovation Project	Tech Equip/ Food Service	Modular	60 S. Pioneer	Modulars	Buses	Facilities Imprvmnt	Bus/ Food Service	Facilities Imprvmnt	13 S. Moss	Food Serv Equip	18 W Main	Modulars/ HS Building	
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	-	-	-	-	-	-	-	-	-	-	-	266,798
2016-17	41,688	62,796	44,739	20,163	31,861	65,550	22,247	45,034	-	-	-	-	-	-	-	-	-	334,078
2017-18	41,688	62,796	44,739	20,163	31,861	65,550	22,247	45,034	70,523	29,642	-	-	-	-	-	-	-	434,243
2018-19	41,688	62,796	44,739	20,163	31,861	65,550	22,247	45,034	70,523	29,616	244,010	24,253	-	-	-	-	-	702,480
2019-20	40,990	62,796	44,739	20,163	31,861	65,550	22,247	45,034	70,523	29,642	257,700	24,253	150,924	9,965	6,806	-	-	883,193
2020-21	37,499	62,796	44,739	20,163	31,861	32,645	22,247	45,034	70,523	29,642	265,600	24,253	150,924	9,965	6,806	15,977	-	870,674
2021-22	37,499	62,796	44,739	20,163	31,861	32,645	22,247	45,034	70,523	29,642	278,200	24,253	150,924	9,965	6,806	15,977	-	883,274
2022-23	37,499	62,796	44,739	20,163	31,861	32,645	22,247	45,034	70,523	29,642	284,400	24,253	150,924	9,965	6,806	15,977	187,783	1,077,257
2023-24	37,499	62,796	44,739	20,163	31,808	32,645	-	45,034	70,523	29,642	295,200	24,253	150,924	9,965	6,806	15,977	187,783	1,065,756
2024-25	37,499	62,796	-	-	-	32,645	-	45,034	70,523	29,642	300,400	24,253	150,924	9,965	-	15,977	187,783	967,441
2025-26	37,499	62,796	-	-	-	-	-	45,034	70,523	29,642	310,200	24,253	150,924	9,965	-	15,977	187,783	944,596
2026-27	37,499	62,796	-	-	-	-	-	45,034	70,523	29,642	319,400	24,253	150,924	9,965	-	15,977	187,783	953,796
2027-28	21,874	62,796	-	-	-	-	-	45,034	70,523	-	328,000	24,253	150,924	9,965	-	15,977	187,783	917,129
2028-29	-	62,796	-	-	-	-	-	45,034	70,523	-	336,000	-	150,924	9,965	-	15,977	187,783	879,002
2029-30	-	62,796	-	-	-	-	-	45,034	70,523	-	346,500	-	150,924	9,965	-	15,977	187,783	889,502
2030-31	-	62,796	-	-	-	-	-	45,034	70,523	-	356,000	-	150,924	9,965	-	15,977	187,783	899,002
2031-32	-	62,796	-	-	-	-	-	-	70,523	-	364,500	-	150,924	9,965	-	15,977	187,783	862,468
2032-33	-	62,796	-	-	-	-	-	-	-	-	377,000	-	150,924	871	-	15,977	-	607,569
2033-34	-	62,796	-	-	-	-	-	-	-	-	388,250	-	150,924	-	-	15,977	-	617,948
2034-35	-	5,750	-	-	-	-	-	-	-	-	398,250	-	150,924	-	-	15,977	-	570,901
2035-36						-	-	-	-	-	407,000	-	150,924	-	-	15,977	-	573,902
2036-37						-	-	-	-	-	419,500	-	150,924	-	-	15,977	-	586,402
2037-38						-	-	-	-	-	430,500	-	150,924	-	-	15,977	-	597,402
2038-39						-	-	-	-	-	-	-	150,924	-	-	15,977	-	166,902
2039-40	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	15,977	-	15,977
Total	596,329	1,256,437	447,394	201,625	318,615	490,974	155,732	675,503	1,057,843	296,394	6,706,610	242,529	3,018,489	130,415	34,030	319,544	1,877,829	17,826,292

Lowell School District #71
Annual Debt Service Schedule by Payment Source
Fiscal Year 2022-23

	General Fund	Vehicle Replacement Fund	Food Service Fund	Debt Service Fund From MVA & BCA	Debt Service Fund 2018 Bonds	Total
Loan Amt	5,495,225	856,803	153,630	572,000	4,000,000	11,077,658
2012-13	20,844	-	-	-	-	20,844
2013-14	41,688	-	-	-	-	41,688
2014-15	151,328	44,739	-	-	-	196,068
2015-16	170,988	44,739	32,645	18,425	-	266,798
2016-17	169,094	44,739	32,645	87,600	-	334,078
2017-18	239,617	74,381	32,645	87,600	-	434,243
2018-19	282,217	93,135	38,118	45,000	244,010	702,480
2019-20	475,053	93,161	12,279	45,000	257,700	883,193
2020-21	454,634	93,161	12,279	45,000	265,600	870,674
2021-22	454,634	93,161	12,279	45,000	278,200	883,274
2022-23	642,417	93,161	12,279	45,000	284,400	1,077,257
2023-24	620,116	93,161	12,279	45,000	295,200	1,065,756
2024-25	568,146	48,422	5,473	45,000	300,400	967,441
2025-26	535,501	48,422	5,473	45,000	310,200	944,596
2026-27	535,501	48,422	5,473	45,000	319,400	953,796
2027-28	519,876	18,780	5,473	45,000	328,000	917,129
2028-29	498,002	-	-	45,000	336,000	879,002
2029-30	498,002	-	-	45,000	346,500	889,502
2030-31	498,002	-	-	45,000	356,000	899,002
2031-32	497,968	-	-	-	364,500	862,468
2032-33	230,569	-	-	-	377,000	607,569
2033-34	229,698	-	-	-	388,250	617,948
2034-35	172,651	-	-	-	398,250	570,901
2035-36	166,902	-	-	-	407,000	573,902
2036-37	166,902	-	-	-	419,500	586,402
2037-38	166,902	-	-	-	430,500	597,402
2038-39	166,902	-	-	-	-	166,902
2039-40	15,977				-	15,977
Total	9,190,130	931,583	219,344	778,625	6,706,610	17,826,292

LOWELL SCHOOL DISTRICT NO. 71
Resolution No. 2021-22-6

Resolution Adopting the Budget

BE IT RESOLVED, that the Board of Directors of the Lowell School District hereby adopts the budget for 2022-23 in a total sum of \$22,508,771 now on file in the district administration office.

Resolution Making Appropriations

BE IT RESOLVED, that for the fiscal year beginning July 1, 2022, 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	8,071,723	1,793,237	0	0	0	
2000 - Support Services	3,724,246	639,030	0	0	0	
3000 - Community/Enterprise	0	366,534	0	0	0	
4000 - Facilities Acquisition	0	0	0	2,900,000	0	
5100 - Debt Service	0	362,710	973,500	0	0	
5200 - Interfund Transfers	1,515,463	0	0	0	0	
6000 - Contingency	1,587,468	284,860	0	290,000	0	
Appropriation Total	14,898,900	3,446,371	973,500	3,190,000	0	22,508,771
7000 - Unappropriated	0	0	0	0	0	0
Budget Total	14,898,900	3,446,371	973,500	3,190,000	0	22,508,771

Resolution Imposing and Categorizing the Tax

BE IT RESOLVED, that the following ad valorem property taxes are hereby imposed and categorized for tax year 2022-23 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:

\$301,000

Adopted by the Board of Directors of Lowell School District No. 71, Lane County Oregon this 27th day of June 2022.


Michael J. Galvin, Board Chair


Johnie Matthews, Superintendent

FORM ED-1**NOTICE OF BUDGET HEARING**

A public meeting of the Lowell School Board will be held on June 27, 2022 at 6:00 pm at 45 S. Moss St, Lowell, Oregon. The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 2022 as approved by the Lowell School District Budget Committee. A summary of the budget is presented below. A copy of the budget may be viewed at www.lowell.k12.or.us. 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 2020-21	Adopted Budget This Year 2021-22	Approved Budget Next Year 2022-23
Beginning Fund Balance	\$1,791,122	\$2,804,000	\$5,183,600
Current Year Property Taxes, other than Local Option Taxes	1,491,559	1,524,300	1,548,000
Current Year Local Option Property Taxes	0	0	0
Other Revenue from Local Sources	536,767	539,190	473,608
Revenue from Intermediate Sources	27,183	28,000	28,000
Revenue from State Sources	12,585,393	12,891,400	13,031,600
Revenue from Federal Sources	1,481,780	749,000	728,500
Interfund Transfers	1,226,622	2,399,000	1,515,463
All Other Budget Resources	0	0	0
Total Resources	\$19,140,426	\$20,934,890	\$22,508,771

FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION

Salaries	\$2,879,392	\$3,102,125	\$3,381,294
Other Associated Payroll Costs	1,627,144	1,843,953	1,998,609
Purchased Services	7,623,289	7,170,036	7,743,622
Supplies & Materials	1,121,997	900,946	833,034
Capital Outlay	1,394,662	725,739	3,038,000
Other Objects (except debt service & interfund transfers)	246,957	248,340	500,211
Debt Service*	909,433	2,440,560	1,336,210
Interfund Transfers*	1,226,622	2,399,000	1,515,463
Operating Contingency	0	2,104,191	2,162,328
Unappropriated Ending Fund Balance & Reserves	2,110,930	0	0
Total Requirements	\$19,140,426	\$20,934,890	\$22,508,771

FINANCIAL SUMMARY - REQUIREMENTS BY FUNCTION

1000 Instruction	\$9,214,644	\$8,950,048	\$9,864,960
FTE	27.11	26.13	28.38
2000 Support Services	4,064,711	4,367,323	4,363,276
FTE	30.86	30.64	30.73
3000 Enterprise & Community Service	738,236	433,768	366,534
FTE	3.45	3.06	2.96
4000 Facility Acquisition & Construction	875,850	240,000	2,900,000
FTE	0	0	0
5000 Other Uses	0	0	0
5100 Debt Service*	909,433	2,440,560	1,336,210
5200 Interfund Transfers*	1,226,622	2,399,000	1,515,463
6000 Contingency	0	2,104,191	2,162,328
7000 Unappropriated Ending Fund Balance	2,110,930	0	0
Total Requirements	\$19,140,426	\$20,934,890	\$22,508,771
Total FTE	61.42	59.83	62.06

* 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 were no major changes in 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			\$301,000

STATEMENT OF INDEBTEDNESS

LONG TERM DEBT	Estimated Debt Outstanding July 1	Estimated Debt Authorized, But Not Incurred on July 1
General Obligation Bonds	\$3,755,000	
Other Borrowings	\$5,991,180	
Total	\$9,746,180	

**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
2022-2023**

☐ 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 30, 2022</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			Excluded from Measure 5 Limits
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			301,000
4c. Total levy for bonded indebtedness not subject to Measure 5 of Measure 50 (total of 4a + 4b)	4c			301,000

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.

AFFIDAVIT OF PUBLICATION

In The Matter Of: **Lowell School District #71**

Advertisement for – Notice of Budget Hearing

This is to certify that the above advertising for **Lowell School District #71** appeared in:

Newspaper Name: The Register-Guard

On (Dates): June 19, 2022

Signature

FORM BVS-1 NOTICE OF BUDGET HEARING			
A public meeting of the Lowell School Board will be held on June 27, 2022 at 6:00 pm at 45 S. Moss St., Lowell, Oregon. The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 2022 as approved by the Lowell School District Budget Committee. A summary of the budget is presented below. A copy of the budget may be viewed at www.lsd71.org . 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: 541-461-6259	Email: dstandridge@lsd71.org
FINANCIAL SUMMARY - RESOURCES			
TOTAL OF ALL FUNDS	Actual Amount Last Year 2020-21	Adopted Budget This Year 2021-22	Approved Budget Next Year 2022-23
Beginning Fund Balance	\$1,751,173	\$1,804,000	\$1,804,000
Current Year Local Capital Property Taxes	1,491,458	1,494,300	1,494,300
Current Year Local Capital Property Taxes	0	0	0
Revenue from Local Sources	536,757	529,150	473,600
Revenue from Intermediate Sources	27,163	26,000	26,000
Revenue from State Sources	1,118,365	1,187,400	1,239,300
Revenue from Federal Sources	1,481,780	749,000	778,500
Unexpended Transfers	1,235,622	2,393,000	1,375,463
All Other Available Resources	0	0	0
Total Resources	\$10,140,425	\$20,834,850	\$22,886,771
FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION			
Salaries	\$3,479,392	\$3,107,121	\$3,394,794
Other Associated Payroll Costs	1,427,144	1,843,903	1,859,809
Purchased Services	7,452,339	7,070,426	7,243,628
Supplies & Materials	1,121,097	900,946	873,024
Capital Outlay	1,394,662	725,739	3,038,000
Other (includes interest debt service & interfund transfers)	246,857	248,340	330,211
Debt Service*	509,433	2,440,560	1,336,738
Interfund Transfers*	1,226,632	2,399,000	1,315,463
Operating Contingencies	0	1,104,191	2,162,328
Unexpended Available Fund Balance & Reserves	1,130,430	0	0
Total Requirements	\$10,140,425	\$20,834,850	\$22,886,771
FINANCIAL SUMMARY - REQUIREMENTS BY FUNCTION			
1000 Instruction	\$9,314,844	\$9,300,045	\$9,304,880
FTE	27.11	26.13	26.58
2000 Support Services	4,094,711	4,367,223	4,363,376
FTE	30.86	30.34	30.73
3000 Enterprise & Community Service	736,736	433,169	366,534
FTE	3.45	3.05	2.96
4000 Facility Acquisition & Construction	879,850	240,000	3,990,000
FTE	0	0	0
5000 Other Uses	0	0	0
5100 Debt Service*	909,433	2,440,560	1,336,738
5200 Interfund Transfers*	1,226,632	2,399,000	1,315,463
6000 Contingencies	0	1,104,191	2,162,328
7000 Unexpended Available Fund Balance	2,110,831	0	0
Total Requirements	\$10,140,425	\$20,834,850	\$22,886,771
* not included in total 5000 Other Uses. To be appropriated separately from other 5000 expenditures.	61.42	66.61	69.26
STATEMENT OF CHANGES IN ACTIVITIES AND SOURCES OF FINANCING			
There were no major changes in activities or sources of financing.			
PROPERTY TAX LEVIES			
Rate or Amount Imposed	Rate or Amount Imposed	Rate or Amount Imposed	Rate or Amount Imposed
Portland Rate Levy (Rate Limit: \$5.0409 per \$1,000)	\$5.0409	\$5.0409	\$5.0409
Levy for General Obligation Bonds			\$5.0409
STATEMENT OF WORKS/PROJECTS			
Lowell School District	Estimated Total Construction July 1	Estimated Total Construction July 1	
General Obligation Bonds	\$3,750,000	Estimated Total Construction July 1	
Other Bonds/Projects	\$5,891,180	Estimated Total Construction July 1	
Total	\$9,641,180	Estimated Total Construction July 1	

Sworn to before me this 24th day of June, 2022

Notary Public

276891

