



LOWELL SCHOOL DISTRICT
Dedicated to educational achievement and the success of every student



PROPOSED
BUDGET
DOCUMENT
2020-21

LOWELL SCHOOL DISTRICT #71

65 South Pioneer Street, Lowell OR 97452

PROPOSED BUDGET DOCUMENT 2020-21

Johnie Matthews
Superintendent/Budget Officer

LOWELL SCHOOL DISTRICT #71
Fiscal Year 2020-21

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LOWELL SCHOOL DISTRICT #71

Fiscal Year 2020-21

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Message from the Superintendent 2020 - 2021 School Year

Lowell School District Community,

“Tough times never last, but tough people do.” – Robert H Schuller

This quote makes me think of the Lowell / Fall Creek Community every time I read it. It is quick, true and to the point. It embraces the ideals that we as a district have overcome in the 12 years since I have become a member of this great district.

As I sit here today, I write a much different message than I would have even a couple of weeks ago. Just over a month and half ago, I was looking forward to sharing the amazing news of the state budget and how we were going to be able to increase staff, positions and programs for our wonderful students. The kind of changes that would have indeed helped us go to the next level. We finally saw eye to eye with the state legislature and they realized the importance of funding all levels of education. There was going to be more money in food service, special programs, additional staffing, campus security improvements and finally getting back to the level we used to be at when I was a child attending school. And, this was just the Student Investment Account monies in which Lowell School District was expected to receive an extra approximately \$746,000 to be used for the items listed above.

In addition to the extra money that was going to the districts throughout the state through this special Act that was passed, the government also passed a historic \$9,000,000,000 budget which would have been a record high in terms of our state finally understanding the importance of funding the educational system.

To that point, it was going to be a positive letter comprised of news that had me sleeping better at night.

Then, it seemed like in a blink of an eye, it all changed. This ugly, non-discriminate disease called the COVID-19 virus impacted us nationally and flipped everything upside down in a few days. As time went on, the staff of the school district banded together to formulate plans to fight the impact of the virus. If we could not educate our students at school, we would find a way around that. If they could not find a way to eat, we would find our way around that. If we could not conduct meetings in person, we would find our

way around that. Although we will not get the money we were promised by the state, we will find a way around that. These tough times will not last...but this district will.

I would like to say that we have very firm numbers regarding the financial impact of this. However, I do not. No one does. But I can tell you that Franklin D. Roosevelt once said, "A smooth sea never made a skilled sailor." We will continue to become more skilled and find ways to be better at what we do.

What we do know as of now is COVID-19's impact on the economy has brought doubt upon the stability of the State School Fund and the status of the Student Success Act funding. If we still receive Student Success Act funding, it may be delayed and will most likely be less revenue than promised. This is ironic in this coronavirus era as the need for student mental and behavioral health support has increased and even bigger disparities among student populations now exist.

This proposed budget assumes the state will fund K-12 education at the originally targeted levels. There is no way to accurately predict the financial damage we will encounter. We are currently working to develop contingency plans that can be implemented if we face substantial loss of funding. Our Student Success Act plan will be prioritized so that we can implement aspects of the plan that match the eventual funding level hoping we actually get some.

This is what we know number wise. This is the second year of the biennium which means we were funded at 49% of what was allotted to us through the State School Fund for the 2019-2020 school year. The other 51% of the funding was due to us this 2020-2021 school year. The reason for the increase is that things always seem to get a little more expensive the second year of the biennium, so state adjusts the payment scales accordingly. Unfortunately, even the best plans get derailed from time to time. We know that the financial loss to our district is about 8.5% if it was split 50-50 for the biennium payouts. But since we receive a larger amount the second half, this will impact our budget by approximately 17% instead of the 8.5%.

We have been told by Oregon Department of Education that there will be less money allotted to School Districts, but we should base our budget on the \$9,000,000,000 that was first proposed and accepted. They still see a way to receive that funding, but it will force politicians and the governor to make concessions in other areas and be creative with their budgeting.

We also know that for every \$100,000,000 from the State School Fund at the state level, it affects the Lowell School District by approximately \$82,000. Unfortunately, all districts across the state are being made to come up with budgets based on numbers that

may or may not be real. This is the conundrum we are all dealing with. In fact, it may not even be worth the paper it is printed on. These numbers may not even become clear, or at least less foggy until sometime in the late fall.

That being said, my goal as a Superintendent is to work diligently thinking outside the box, working along with all the staff to find ways to maximize efficiency and effectiveness. Lowell School District has been down before, but we have made a huge resurgence and people throughout the state have noticed. We are not done! We will continue to maximize our potential. We will continue to do what is best for kids because we will get through this. We are the Lowell School District and we always find a way!

Regards,

A handwritten signature in black ink, appearing to read "Johnie Matthews". The signature is stylized with a large, sweeping initial "J" and several vertical strokes for the letters "M" and "A".

Johnie Matthews

**Lowell School District #71
Budget Committee
Fiscal Year 2020-21**

| Position | Board Members | Term Expires | Appointed Members | Term Expires |
|-----------------|----------------------|---------------------|--------------------------|---------------------|
| 1 | Suzanne Kintzley | June 30, 2023 | Jason Prenevost | June 30, 2022 |
| 2 | Joyce Donnell | June 30, 2021 | Jim Martini | June 30, 2021 |
| 3 | Mike Galvin | June 30, 2021 | Jared Cobb | June 30, 2022 |
| 4 | Jim Chapman | June 30, 2021 | Chantelle Wendt | June 30, 2021 |
| 5 | Dionne Plahn | June 30, 2023 | Aaron Graham | June 30, 2021 |

**Lowell School District #71
Budget Calendar
Fiscal Year 2020-21**

| | |
|-----------------------|---|
| July 22, 2019 | School board formally adopts calendar |
| March 23, 2020 | Publish first Notice of Budget Committee Meeting(s) |
| March 30, 2020 | Publish second Notice of Budget Committee Meeting(s) |
| April 06, 2020 | First meeting of the Budget Committee - 6:00 pm (Cancelled) |
| May 04, 2020 | Second meeting of Budget Committee (if necessary) - 6:00 pm (Cancelled) - Approve Proposed Budget |
| May 11, 2020 | Community Forum - 6:00 pm in Lundy Professional Development Center |
| May 20, 2020 | First meeting of the Budget Committee - 6:00 pm (Updated) - 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 |
| June 15, 2020 | Publish notice of Budget Hearing |
| June 22, 2020 | Public hearing and Board action on the 2020-21 Budget - Enact resolutions adopting the budget, making appropriations and declaring the tax levy - Adopt budget and certify tax levy |
| July 15, 2020 | Deadline to certify the tax levy to the County Assessor |

GENERAL FUND SUMMARY

**LOWELL SCHOOL DISTRICT #71
GENERAL FUND SUMMARY
JULY 1, 2020 - JUNE 30, 2021**

| | 2017-18 ACTUAL | 2018-19 ACTUAL | 2019-20 BUDGET | 2020-21 | | |
|---------------------------------|-------------------|-------------------|-------------------|-------------------|----------|---------|
| | | | | PROPOSED | APPROVED | ADOPTED |
| Resources | | | | | | |
| State School Fund | 7,849,812 | 8,100,350 | 7,816,000 | 8,359,000 | | |
| Property Tax | 1,115,434 | 1,187,963 | 1,192,600 | 1,251,900 | | |
| Miscellaneous/Local Revenues | 203,065 | 186,486 | 191,000 | 206,400 | | |
| County/Common School Funds | 76,127 | 141,508 | 119,000 | 95,000 | | |
| Other State/Federal Grants | 76,666 | 78,813 | 71,000 | 33,000 | | |
| Interest | 19,211 | 64,442 | 70,000 | 11,000 | | |
| Federal Forest Fees | 26,325 | 38,927 | 0 | 0 | | |
| Total Revenues | 9,366,640 | 9,798,489 | 9,459,600 | 9,956,300 | | |
| Beginning Fund Balance | 400,509 | 921,754 | 580,000 | 922,000 | | |
| Total Resources | 9,767,149 | 10,720,243 | 10,039,600 | 10,878,300 | | |
| Requirements | | | | | | |
| Salaries & Benefits | 3,364,675 | 3,772,192 | 4,290,780 | 4,214,989 | | |
| Purchased Services | 680,357 | 616,188 | 593,350 | 752,865 | | |
| Supplies and Materials | 521,315 | 392,803 | 337,353 | 382,753 | | |
| Capital Outlay | 0 | 50,194 | 10,000 | 74,000 | | |
| Other | 98,600 | 118,803 | 123,957 | 152,092 | | |
| Charter School Payments | 3,646,177 | 3,628,542 | 3,406,000 | 3,667,000 | | |
| Transfers | 534,271 | 1,424,178 | 697,381 | 836,622 | | |
| Total Expenditures | 8,845,395 | 10,002,900 | 9,458,821 | 10,080,321 | | |
| Contingency/Ending Fund Balance | 921,754 | 717,343 | 580,779 | 797,979 | | |
| Total Requirements | 9,767,149 | 10,720,243 | 10,039,600 | 10,878,300 | | |

GENERAL FUND RESOURCES

**LOWELL SCHOOL DISTRICT #71
GENERAL FUND RESOURCES
JULY 1, 2020 - JUNE 30, 2021**

| Code | DESCRIPTION | 2017-18 ACTUAL | 2018-19 ACTUAL | 2019-20 BUDGET | 2020-21 | | |
|-------------------------------------|--------------------------------------|-------------------|-------------------|-------------------|-------------------|----------|---------|
| | | | | | PROPOSED | APPROVED | ADOPTED |
| 1111 | Current Year Property Tax | 1,096,757 | 1,138,106 | 1,167,000 | 1,228,000 | | |
| 1112 | Prior Year Property Tax | 15,355 | 46,130 | 21,000 | 20,000 | | |
| 1114 | In Lieu Property Tax | 84 | 0 | 400 | 400 | | |
| 1190 | Penalties & Interest on Taxes | 3,238 | 3,727 | 4,200 | 3,500 | | |
| 1510 | Interest Earnings | 19,211 | 64,442 | 70,000 | 11,000 | | |
| 1910 | Rent | 43,313 | 60,368 | 60,000 | 58,000 | | |
| 1921 | Donations-Summer Recreation | 374 | 7,470 | 2,000 | 7,400 | | |
| 1943 | Business Services to Charter Schools | 37,950 | 39,812 | 41,200 | 42,000 | | |
| 1944 | Other Services to Charter Schools | 8,614 | 11,520 | 8,400 | 10,000 | | |
| 1980 | Indirect from Grants | 11,132 | 5,137 | 9,400 | 9,000 | | |
| 1990 | Miscellaneous Revenue | 101,682 | 62,179 | 70,000 | 80,000 | | |
| 2101 | County School Fund | 9,172 | 30,731 | 9,000 | 9,000 | | |
| 3101 | State School Fund Grant | 7,849,812 | 8,100,350 | 7,816,000 | 8,359,000 | | |
| 3103 | Common School Fund | 66,955 | 110,777 | 110,000 | 86,000 | | |
| 3199 | Other Unrestricted State Grants | 23,410 | 28,400 | 21,000 | 21,000 | | |
| 3299 | Other Restricted State Grants | 53,256 | 50,413 | 50,000 | 12,000 | | |
| 4801 | Federal Forest Fees | 26,325 | 38,927 | 0 | 0 | | |
| 5400 | Beginning Fund Balance | 400,509 | 921,754 | 580,000 | 922,000 | | |
| TOTAL GENERAL FUND RESOURCES | | 9,767,149 | 10,720,243 | 10,039,600 | 10,878,300 | | |

GENERAL FUND REQUIREMENTS
By Object Code

LOWELL SCHOOL DISTRICT #71
GENERAL FUND REQUIREMENTS - BY OBJECT CODE
JULY 1, 2020 - JUNE 30, 2021

| Code | DESCRIPTION | 2017-18 ACTUAL | 2018-19 ACTUAL | 2019-20 | | 2020-21 | | | |
|----------------------------|--|-------------------|-------------------|--------------|------------------|--------------|------------------|----------|---------|
| | | | | FTE | BUDGET | FTE | PROPOSED | APPROVED | ADOPTED |
| 111 | Licensed Salaries | 906,394 | 953,590 | 19.86 | 1,043,670 | 18.23 | 985,940 | | |
| 112 | Classified Salaries | 558,584 | 697,256 | 25.31 | 771,087 | 24.49 | 791,636 | | |
| 113 | Administrators | 516,895 | 526,928 | 6.16 | 578,655 | 5.53 | 562,972 | | |
| 114 | Managerial-Confidential | 66,273 | 147,466 | 2.00 | 150,641 | 2.00 | 154,889 | | |
| 116 | Supplemental Retirement Stipends | 1,980 | 0 | | 0 | | 6,000 | | |
| 121 | Substitute - Licensed | 58,658 | 55,619 | | 41,500 | | 41,480 | | |
| 122 | Substitute - Classified | 69,578 | 61,656 | | 51,964 | | 51,989 | | |
| 130 | Extra Duty | 1,000 | 1,000 | | 1,000 | | 1,000 | | |
| Subtotal - Salaries | | 2,179,362 | 2,443,515 | 53.33 | 2,638,517 | 50.25 | 2,595,906 | | |
| 211 | PERS | 439,514 | 520,933 | | 695,908 | | 680,290 | | |
| 212 | PERS Pick-Up | 112,256 | 134,029 | | 150,354 | | 145,262 | | |
| 220 | FICA | 160,049 | 179,835 | | 201,404 | | 198,227 | | |
| 231 | Workers' Compensation Insurance | 17,752 | 20,647 | | 21,005 | | 20,732 | | |
| 232 | Unemployment Compensation | 3,029 | 3,178 | | 5,000 | | 0 | | |
| 241 | Medical/Dental/Vision | 392,684 | 428,803 | | 554,783 | | 540,533 | | |
| 242 | Life Insurance | 3,069 | 3,401 | | 821 | | 1,093 | | |
| 243 | TSA | 3,189 | 4,381 | | 0 | | 0 | | |
| 270 | Retiree Insurance | 53,771 | 33,470 | | 22,988 | | 32,946 | | |
| Subtotal - Benefits | | 1,185,313 | 1,328,677 | | 1,652,263 | | 1,619,083 | | |
| 310 | Professional & Technical Services | 616 | 323 | | 5,000 | | 5,000 | | |
| 311 | Instruction Services | 400 | 91,797 | | 29,600 | | 126,991 | | |
| 312 | Professional Development - Instructional | 8,211 | 3,500 | | 3,000 | | 3,000 | | |
| 313 | Student Services | 3,695 | 7,121 | | 3,250 | | 4,850 | | |
| 319 | Other Professional Services | 7,100 | 23,477 | | 20,800 | | 29,800 | | |
| 322 | Repairs & Maintenance | 167,067 | 123,309 | | 80,100 | | 158,850 | | |
| 324 | Rentals | 0 | 13,992 | | 3,200 | | 6,200 | | |
| 325 | Electricity | 35,290 | 34,333 | | 92,800 | | 53,500 | | |
| 326 | Heating Fuel | 37,000 | 37,332 | | 0 | | 0 | | |
| 327 | Water & Sewer | 35,385 | 38,259 | | 42,650 | | 36,500 | | |

LOWELL SCHOOL DISTRICT #71
GENERAL FUND REQUIREMENTS - BY OBJECT CODE
JULY 1, 2020 - JUNE 30, 2021

| Code | DESCRIPTION | 2017-18 ACTUAL | 2018-19 ACTUAL | 2019-20 | | 2020-21 | | | |
|--------------------------------------|---|-------------------|-------------------|---------|------------------|---------|------------------|----------|---------|
| | | | | FTE | BUDGET | FTE | PROPOSED | APPROVED | ADOPTED |
| 328 | Garbage | 5,816 | 5,633 | | 7,500 | | 9,500 | | |
| 329 | Security | 1,079 | 4,170 | | 2,400 | | 9,600 | | |
| 331 | Student Transportation | 705 | 50 | | 0 | | 0 | | |
| 340 | Travel | 48,485 | 40,335 | | 39,600 | | 39,800 | | |
| 351 | Telephone | 3,093 | 3,422 | | 4,300 | | 4,924 | | |
| 353 | Postage | 6,920 | 5,647 | | 4,900 | | 5,100 | | |
| 354 | Advertising | 350 | 1,618 | | 22,000 | | 6,500 | | |
| 355 | Printing & Binding | 16,968 | 17,033 | | 17,500 | | 17,500 | | |
| 360 | Charter School Payments - MVA | 872,108 | 1,024,596 | | 935,000 | | 941,000 | | |
| 360 | Charter School Payments - BCA | 2,774,069 | 2,603,946 | | 2,471,000 | | 2,726,000 | | |
| 371 | Tuition | 171,325 | 67,204 | | 129,000 | | 134,000 | | |
| 374 | Other Tuition | 7,850 | 0 | | 0 | | 7,500 | | |
| 381 | Audit Services | 20,050 | 23,675 | | 22,100 | | 22,100 | | |
| 382 | Legal Services | 4,096 | 3,857 | | 6,000 | | 10,000 | | |
| 383 | Architect | 8,324 | 0 | | 10,000 | | 10,000 | | |
| 388 | Election Services | 1,531 | 294 | | 0 | | 300 | | |
| 389 | Non-Instructional Professional Services | 89,001 | 68,802 | | 45,150 | | 50,350 | | |
| 390 | Other Professional Services | 0 | 1,005 | | 2,500 | | 1,000 | | |
| Subtotal - Purchased Services | | 4,326,534 | 4,244,730 | | 3,999,350 | | 4,419,865 | | |
| 410 | Supplies & Materials | 175,545 | 154,456 | | 112,050 | | 127,950 | | |
| 411 | Gas and Oil | 52,628 | 57,864 | | 51,000 | | 51,000 | | |
| 412 | Tires and Batteries | 241 | 0 | | 3,000 | | 3,000 | | |
| 420 | Textbooks | 45,718 | 37,898 | | 37,850 | | 36,500 | | |
| 430 | Library Books | 1,423 | 1,355 | | 1,000 | | 1,000 | | |
| 440 | Periodicals | 0 | 148 | | 200 | | 150 | | |
| 460 | Non-Consumable Items | 85,178 | 45,412 | | 43,400 | | 72,950 | | |
| 470 | Computer Software | 20,532 | 32,863 | | 41,853 | | 38,203 | | |
| 480 | Computer Hardware | 140,050 | 62,807 | | 47,000 | | 52,000 | | |
| Subtotal - Supplies | | 521,315 | 392,803 | | 337,353 | | 382,753 | | |

LOWELL SCHOOL DISTRICT #71
GENERAL FUND REQUIREMENTS - BY OBJECT CODE
JULY 1, 2020 - JUNE 30, 2021

| Code | DESCRIPTION | 2017-18 ACTUAL | 2018-19 ACTUAL | 2019-20 | | 2020-21 | | | |
|--|-----------------------------------|-------------------|-------------------|--------------|-------------------|--------------|-------------------|----------|---------|
| | | | | FTE | BUDGET | FTE | PROPOSED | APPROVED | ADOPTED |
| 540 | Equipment Purchase | 0 | 24,704 | | 10,000 | | 13,000 | | |
| 590 | Other Capital Outlay | 0 | 25,490 | | 0 | | 61,000 | | |
| Subtotal - Capital | | 0 | 50,194 | | 10,000 | | 74,000 | | |
| 640 | Dues and Fees | 34,931 | 48,649 | | 47,550 | | 71,000 | | |
| 651 | Liability Insurance | 29,229 | 35,913 | | 38,755 | | 40,428 | | |
| 653 | Property Insurance | 34,440 | 34,241 | | 37,652 | | 40,664 | | |
| Subtotal - Other | | 98,600 | 118,803 | | 123,957 | | 152,092 | | |
| 710 | Transfer to Food Service Fund | 2,238 | 120,238 | | 31,481 | | 73,222 | | |
| 712 | Transfer to Capital Projects Fund | 0 | 786,000 | | 0 | | 0 | | |
| 713 | Transfer to Athletics Fund | 205,000 | 148,298 | | 134,000 | | 145,000 | | |
| 714 | Transfer to Bus Replacement Fund | 60,000 | 60,000 | | 60,000 | | 130,800 | | |
| 716 | Transfer to Debt Service Fund | 267,033 | 309,642 | | 471,900 | | 487,600 | | |
| Subtotal - Transfers | | 534,271 | 1,424,178 | | 697,381 | | 836,622 | | |
| 810 | Contingency | 0 | 0 | | 580,779 | | 797,979 | | |
| 820 | Ending Fund Balance | 921,754 | 717,343 | | 0 | | 0 | | |
| Subtotal - Reserve | | 921,754 | 717,343 | | 580,779 | | 797,979 | | |
| TOTAL GENERAL FUND REQUIREMENTS | | 9,767,149 | 10,720,243 | 53.33 | 10,039,600 | 50.25 | 10,878,300 | | |

GENERAL FUND REQUIREMENTS
By Service Area

LOWELL SCHOOL DISTRICT #71
GENERAL FUND REQUIREMENTS
JULY 1, 2020 - JUNE 30, 2021

| Code | DESCRIPTION | 2017-18 ACTUAL | 2018-19 ACTUAL | 2019-20 | | 2020-21 | | |
|-------------|--|-------------------|-------------------|-------------|----------------|-------------|----------------|----------|
| | | | | FTE | BUDGET | FTE | PROPOSED | APPROVED |
| 1111 | ELEMENTARY | | | | | | | |
| 111 | Licensed Salaries | 393,856 | 363,538 | 7.71 | 388,338 | 7.33 | 362,601 | |
| 112 | Classified Salaries | 14,746 | 16,707 | 0.77 | 16,566 | 1.70 | 37,220 | |
| 121 | Substitute Licensed | 15,075 | 20,034 | | 14,309 | | 14,284 | |
| 122 | Substitute Classified | 1,413 | 934 | | 2,200 | | 2,195 | |
| | Subtotal - Salaries | 425,090 | 401,213 | 8.48 | 421,413 | 9.03 | 416,300 | |
| 211 | PERS | 90,745 | 89,161 | | 114,175 | | 106,273 | |
| 212 | PERS Pick-Up | 22,722 | 21,803 | | 24,294 | | 23,989 | |
| 220 | FICA | 30,562 | 28,729 | | 32,239 | | 31,847 | |
| 231 | Workers' Compensation Insurance | 2,392 | 3,301 | | 1,499 | | 1,425 | |
| 241 | Medical/Dental/Vision | 112,837 | 104,832 | | 111,114 | | 113,209 | |
| 242 | Life Insurance | 35 | 30 | | 33 | | 67 | |
| | Subtotal - Benefits | 259,293 | 247,856 | | 283,354 | | 276,810 | |
| 312 | Professional Development - Instructional | 2,365 | 0 | | 0 | | 0 | |
| | Subtotal - Purchased Services | 2,365 | 0 | | 0 | | 0 | |
| 410 | Consumable Supplies | 4,216 | 985 | | 1,050 | | 1,250 | |
| 420 | Textbooks | 25,472 | 16,102 | | 25,000 | | 10,000 | |
| 460 | Non-Consumable Items | 1,023 | 780 | | 1,000 | | 1,000 | |
| 480 | Computer Hardware | 0 | 731 | | 2,000 | | 2,000 | |
| | Subtotal - Supplies | 30,711 | 18,598 | | 29,050 | | 14,250 | |
| 1111 | TOTAL - ELEMENTARY | 717,459 | 667,667 | 8.48 | 733,817 | 9.03 | 707,360 | |

**LOWELL SCHOOL DISTRICT #71
GENERAL FUND REQUIREMENTS
JULY 1, 2020 - JUNE 30, 2021**

| Code | DESCRIPTION | 2017-18 ACTUAL | 2018-19 ACTUAL | 2019-20 | | 2020-21 | | |
|-------------|--|-------------------|-------------------|-------------|---------------|-------------|--------------|----------|
| | | | | FTE | BUDGET | FTE | PROPOSED | APPROVED |
| 1113 | SUMMER RECREATION PROGRAM | | | | | | | |
| 111 | Licensed Salaries | 4,088 | 7,142 | | 2,268 | | 1,000 | |
| 112 | Classified Salaries | 1,888 | 3,850 | | 4,032 | | 3,500 | |
| | Subtotal - Salaries | 5,976 | 10,992 | 0.00 | 6,300 | 0.00 | 4,500 | |
| 211 | PERS | 1,202 | 508 | | 1,675 | | 266 | |
| 212 | PERS Pick-Up | 329 | 140 | | 378 | | 60 | |
| 220 | FICA | 455 | 821 | | 482 | | 344 | |
| 231 | Workers' Compensation Insurance | 23 | 42 | | 20 | | 14 | |
| 241 | Medical/Dental/Vision | 156 | 1,264 | | 0 | | 0 | |
| | Subtotal - Benefits | 2,165 | 2,775 | | 2,555 | | 684 | |
| 340 | Travel | 0 | 202 | | 0 | | 0 | |
| 389 | Non-Instructional Professional Services | 150 | 0 | | 150 | | 550 | |
| | Subtotal - Purchased Services | 150 | 202 | | 150 | | 550 | |
| 410 | Consumable Supplies | 1,512 | 528 | | 1,100 | | 1,100 | |
| | Subtotal - Supplies | 1,512 | 528 | | 1,100 | | 1,100 | |
| 640 | Dues and Fees | 211 | 168 | | 50 | | 50 | |
| | Subtotal - Other | 211 | 168 | | 50 | | 50 | |
| 1113 | TOTAL - SUMMER RECREATION PROGRAM | 10,014 | 14,665 | 0.00 | 10,155 | 0.00 | 6,884 | |

**LOWELL SCHOOL DISTRICT #71
GENERAL FUND REQUIREMENTS
JULY 1, 2020 - JUNE 30, 2021**

| Code | DESCRIPTION | 2017-18 ACTUAL | 2018-19 ACTUAL | 2019-20 | | 2020-21 | | | |
|-------------|---------------------------------|-------------------|-------------------|-------------|----------------|-------------|----------------|----------|---------|
| | | | | FTE | BUDGET | FTE | PROPOSED | APPROVED | ADOPTED |
| 1121 | JUNIOR HIGH | | | | | | | | |
| 111 | Licensed Salaries | 124,762 | 144,684 | 2.68 | 147,870 | 2.68 | 148,881 | | |
| 121 | Substitute Licensed | 0 | 0 | | 0 | | 0 | | |
| | Subtotal - Salaries | 124,762 | 144,684 | 2.68 | 147,870 | 2.68 | 148,881 | | |
| 211 | PERS | 29,190 | 31,407 | | 41,568 | | 41,722 | | |
| 212 | PERS Pick-Up | 7,418 | 7,998 | | 8,872 | | 7,869 | | |
| 220 | FICA | 9,101 | 10,505 | | 11,312 | | 11,389 | | |
| 231 | Workers' Compensation Insurance | 441 | 498 | | 530 | | 506 | | |
| 241 | Medical/Dental/Vision | 27,938 | 33,120 | | 39,178 | | 39,178 | | |
| | Subtotal - Benefits | 74,088 | 83,528 | | 101,460 | | 100,664 | | |
| 410 | Consumable Supplies | 182 | 569 | | 1,550 | | 650 | | |
| 420 | Textbooks | 788 | 264 | | 2,250 | | 3,500 | | |
| | Subtotal - Supplies | 970 | 833 | | 3,800 | | 4,150 | | |
| | | | | | | | | | |
| 1121 | TOTAL - JUNIOR HIGH | 199,820 | 229,045 | 2.68 | 253,130 | 2.68 | 253,695 | | |

**LOWELL SCHOOL DISTRICT #71
GENERAL FUND REQUIREMENTS
JULY 1, 2020 - JUNE 30, 2021**

| Code | DESCRIPTION | 2017-18 ACTUAL | 2018-19 ACTUAL | 2019-20 | | 2020-21 | | | |
|-------------|--------------------------------------|-------------------|-------------------|-------------|----------------|-------------|----------------|----------|---------|
| | | | | FTE | BUDGET | FTE | PROPOSED | APPROVED | ADOPTED |
| 1131 | HIGH SCHOOL | | | | | | | | |
| 111 | Licensed Salaries | 296,709 | 314,716 | 5.56 | 325,483 | 5.41 | 317,383 | | |
| 112 | Classified Salaries | 0 | 12,814 | 0.57 | 12,888 | 0.48 | 11,189 | | |
| 121 | Substitute Licensed | 29,503 | 32,074 | | 23,850 | | 23,849 | | |
| 122 | Substitute Classified | 107 | 3,504 | | 2,497 | | 2,493 | | |
| | Subtotal - Salaries | 326,319 | 363,108 | 6.14 | 364,718 | 5.89 | 354,914 | | |
| 211 | PERS | 70,946 | 78,120 | | 92,934 | | 93,294 | | |
| 212 | PERS Pick-Up | 17,324 | 19,203 | | 19,688 | | 16,464 | | |
| 220 | FICA | 23,967 | 26,477 | | 27,901 | | 27,151 | | |
| 231 | Workers' Compensation | 1,166 | 1,276 | | 1,335 | | 1,235 | | |
| 241 | Medical/Dental/Vision | 62,022 | 68,273 | | 82,040 | | 80,794 | | |
| | Subtotal - Benefits | 175,425 | 193,349 | | 223,898 | | 218,938 | | |
| 319 | Other Instructional Services | 7,100 | 8,900 | | 9,800 | | 9,800 | | |
| 322 | Maintenance & Repair | 3,948 | 3,061 | | 4,500 | | 6,500 | | |
| 340 | Travel | 125 | 298 | | 0 | | 0 | | |
| | Subtotal - Purchased Services | 11,173 | 12,259 | | 14,300 | | 16,300 | | |
| 410 | Consumable Supplies | 9,276 | 8,391 | | 5,300 | | 6,150 | | |
| 420 | Textbooks | 18,604 | 20,629 | | 10,300 | | 18,000 | | |
| 460 | Non-Consumable Items | 3,998 | 11,218 | | 10,000 | | 13,000 | | |
| 470 | Computer Software | 0 | 764 | | 800 | | 800 | | |
| 480 | Computer Hardware | 49,821 | 31,938 | | 15,000 | | 15,000 | | |
| | Subtotal - Supplies | 81,699 | 72,940 | | 41,400 | | 52,950 | | |
| | | | | | | | | | |
| 1131 | TOTAL - HIGH SCHOOL | 594,616 | 641,656 | 6.14 | 644,316 | 5.89 | 643,102 | | |

**LOWELL SCHOOL DISTRICT #71
GENERAL FUND REQUIREMENTS
JULY 1, 2020 - JUNE 30, 2021**

| Code | DESCRIPTION | 2017-18 ACTUAL | 2018-19 ACTUAL | 2019-20 | | 2020-21 | | |
|-------------|--------------------------------------|-------------------|-------------------|-------------|--------------|-------------|---------------|----------|
| | | | | FTE | BUDGET | FTE | PROPOSED | APPROVED |
| 1140 | PRE-SCHOOL | | | | | | | |
| 374 | Other Tuition | 7,850 | 0 | | 0 | | 7,500 | |
| | Subtotal - Purchased Services | 7,850 | 0 | | 0 | | 7,500 | |
| 640 | Dues and Fees | 0 | 0 | | 0 | | 1,000 | |
| 651 | Liability Insurance | 1,394 | 1,563 | | 1,650 | | 1,782 | |
| | Subtotal - Other | 1,394 | 1,563 | | 1,650 | | 2,782 | |
| | | | | | | | | |
| 1140 | TOTAL - PRE-SCHOOL | 9,244 | 1,563 | 0.00 | 1,650 | 0.00 | 10,282 | |

**LOWELL SCHOOL DISTRICT #71
GENERAL FUND REQUIREMENTS
JULY 1, 2020 - JUNE 30, 2021**

| Code | DESCRIPTION | 2017-18 ACTUAL | 2018-19 ACTUAL | 2019-20 | | 2020-21 | | |
|-------------|------------------------------------|-------------------|-------------------|-------------|--------------|-------------|--------------|----------|
| | | | | FTE | BUDGET | FTE | PROPOSED | APPROVED |
| 1210 | TALENTED AND GIFTED | | | | | | | |
| 121 | Substitute - Licensed | 0 | 720 | | 473 | | 477 | |
| 130 | Extra Duty | 1,000 | 1,000 | | 1,000 | | 1,000 | |
| | Subtotal - Salaries | 1,000 | 1,720 | 0.00 | 1,473 | 0.00 | 1,477 | |
| 211 | PERS | 272 | 400 | | 320 | | 265 | |
| 212 | PERS Pick-Up | 60 | 60 | | 60 | | 60 | |
| 220 | FICA | 70 | 125 | | 113 | | 113 | |
| 231 | Workers' Compensation | 4 | 6 | | 23 | | 5 | |
| | Subtotal - Benefits | 406 | 591 | | 516 | | 443 | |
| 410 | Consumable Supplies | 1,018 | 1,140 | | 1,500 | | 1,500 | |
| 460 | Non-Consumable Items | 460 | 0 | | 0 | | 0 | |
| 470 | Computer Software | 0 | 0 | | 1,500 | | 1,500 | |
| | Subtotal - Supplies | 1,478 | 1,140 | | 3,000 | | 3,000 | |
| 640 | Dues and Fees | 275 | 0 | | 700 | | 700 | |
| | Subtotal - Other | 275 | 0 | | 700 | | 700 | |
| | | | | | | | | |
| 1210 | TOTAL - TALENTED AND GIFTED | 3,159 | 3,451 | 0.00 | 5,689 | 0.00 | 5,620 | |

**LOWELL SCHOOL DISTRICT #71
GENERAL FUND REQUIREMENTS
JULY 1, 2020 - JUNE 30, 2021**

| Code | DESCRIPTION | 2017-18 ACTUAL | 2018-19 ACTUAL | 2019-20 | | 2020-21 | | |
|-------------|---|-------------------|-------------------|-------------|----------------|-------------|----------------|----------|
| | | | | FTE | BUDGET | FTE | PROPOSED | APPROVED |
| 1250 | SPECIAL EDUCATION | | | | | | | |
| 111 | Licensed Salaries | 78,956 | 105,141 | 2.26 | 108,731 | 1.85 | 101,993 | |
| 112 | Classified Salaries | 36,814 | 35,838 | 1.83 | 44,082 | 0.79 | 21,529 | |
| 113 | Administrators | 63,004 | 61,642 | 0.95 | 70,800 | 0.36 | 42,255 | |
| 121 | Substitute Licensed | 13,946 | 2,791 | | 2,868 | | 2,871 | |
| 122 | Substitute Classified | 1,432 | 83 | | 495 | | 497 | |
| | Subtotal - Salaries | 194,152 | 205,495 | 5.04 | 226,976 | 3.00 | 169,145 | |
| 211 | PERS | 39,599 | 41,511 | | 62,021 | | 46,803 | |
| 212 | PERS Pick-Up | 10,156 | 10,675 | | 13,417 | | 9,947 | |
| 220 | FICA | 14,009 | 15,076 | | 17,364 | | 12,940 | |
| 231 | Workers' Compensation | 713 | 734 | | 794 | | 570 | |
| 241 | Medical/Dental/Vision | 35,215 | 47,110 | | 64,411 | | 46,297 | |
| 242 | Life Insurance | 47 | 46 | | 56 | | 27 | |
| | Subtotal - Benefits | 99,739 | 115,152 | | 158,063 | | 116,584 | |
| 311 | Instruction Services | 400 | 91,797 | | 28,700 | | 109,229 | |
| 313 | Student Services | 1,606 | 4,401 | | 1,000 | | 2,600 | |
| 319 | Other Professional Services | 0 | 0 | | 0 | | 20,000 | |
| 340 | Travel | 1,005 | 2,447 | | 2,500 | | 3,500 | |
| 382 | Legal Services | 0 | 0 | | 2,000 | | 2,000 | |
| 389 | Non-Instructional Professional Services | 37,482 | 0 | | 0 | | 0 | |
| | Subtotal - Purchased Services | 40,493 | 98,645 | | 34,200 | | 137,329 | |
| 410 | Consumable Supplies | 180 | 516 | | 150 | | 150 | |
| 420 | Textbooks | 0 | 903 | | 300 | | 1,000 | |
| 440 | Periodicals | 0 | 36 | | 0 | | 0 | |
| 460 | Non-Consumable Items | 0 | 2,860 | | 0 | | 200 | |
| 480 | Computer Hardware | 0 | 0 | | 2,000 | | 2,000 | |
| | Subtotal - Supplies | 180 | 4,315 | | 2,450 | | 3,350 | |
| 640 | Dues and Fees | 0 | 595 | | 0 | | 700 | |
| | Subtotal - Other | 0 | 595 | | 0 | | 700 | |
| | | | | | | | | |
| | | | | | | | | |
| 1250 | TOTAL - SPECIAL EDUCATION | 334,564 | 424,202 | 5.04 | 421,689 | 3.00 | 427,108 | |

**LOWELL SCHOOL DISTRICT #71
GENERAL FUND REQUIREMENTS
JULY 1, 2020 - JUNE 30, 2021**

| Code | DESCRIPTION | 2017-18 ACTUAL | 2018-19 ACTUAL | 2019-20 | | 2020-21 | | | |
|-------------|--|-------------------|-------------------|-------------|----------------|-------------|----------------|----------|---------|
| | | | | FTE | BUDGET | FTE | PROPOSED | APPROVED | ADOPTED |
| 1281 | ALTERNATIVE PROGRAMS | | | | | | | | |
| 311 | Instructional Services | 0 | 0 | | 900 | | 900 | | |
| 331 | Student Services | 705 | 50 | | 0 | | 0 | | |
| 371 | Tuition to Other District | 171,325 | 67,204 | | 129,000 | | 134,000 | | |
| | Subtotal - Purchased Services | 172,030 | 67,254 | | 129,900 | | 134,900 | | |
| | | | | | | | | | |
| 1281 | TOTAL - ALTERNATIVE PROGRAMS | 172,030 | 67,254 | 0.00 | 129,900 | 0.00 | 134,900 | | |
| 1283 | DISTRICT ALTERNATIVE PROGRAMS | | | | | | | | |
| 111 | Licensed Salaries | 7,670 | 8,068 | 0.15 | 8,369 | 0.15 | 8,870 | | |
| | Subtotal - Salaries | 7,670 | 8,068 | 0.15 | 8,369 | 0.15 | 8,870 | | |
| 211 | PERS | 2,088 | 2,195 | | 2,681 | | 2,841 | | |
| 212 | PERS Pick-Up | 460 | 484 | | 502 | | 532 | | |
| 220 | FICA | 585 | 617 | | 640 | | 679 | | |
| 231 | Workers' Compensation | 27 | 28 | | 29 | | 30 | | |
| 241 | Medical/Dental/Vision | 1,994 | 2,084 | | 2,189 | | 2,188 | | |
| | Subtotal - Benefits | 5,154 | 5,408 | | 6,041 | | 6,270 | | |
| | | | | | | | | | |
| 1283 | TOTAL - DISTRICT ALTERNATIVE PROGRAMS | 12,824 | 13,476 | 0.15 | 14,410 | 0.15 | 15,140 | | |

**LOWELL SCHOOL DISTRICT #71
GENERAL FUND REQUIREMENTS
JULY 1, 2020 - JUNE 30, 2021**

| Code | DESCRIPTION | 2017-18 ACTUAL | 2018-19 ACTUAL | 2019-20 | | 2020-21 | | |
|----------------------------|--------------------------------------|-------------------|-------------------|--------------|------------------|--------------|------------------|----------|
| | | | | FTE | BUDGET | FTE | PROPOSED | APPROVED |
| 1288 | CHARTER SCHOOLS | | | | | | | |
| 354 | Advertising | 0 | 0 | | 20,000 | | 5,000 | |
| 360 | Charter School Payments - MVA | 872,108 | 1,024,596 | | 935,000 | | 941,000 | |
| 360 | Charter School Payments - BCA | 2,774,069 | 2,603,946 | | 2,471,000 | | 2,726,000 | |
| | Subtotal - Purchased Services | 3,646,177 | 3,628,542 | | 3,426,000 | | 3,672,000 | |
| 640 | Dues and Fees | 0 | 0 | | 0 | | 12,600 | |
| | Subtotal - Other | 0 | 0 | | 0 | | 12,600 | |
| | | | | | | | | |
| 1288 | TOTAL - CHARTER SCHOOLS | 3,646,177 | 3,628,542 | 0.00 | 3,426,000 | 0.00 | 3,684,600 | |
| 1291 | ESL PROGRAMS | | | | | | | |
| 112 | Classified Salaries | 2,616 | 2,069 | 0.07 | 2,345 | 0.06 | 2,054 | |
| 113 | Administrators | 0 | 8,694 | 0.12 | 14,001 | 0.07 | 8,451 | |
| | Subtotal - Salaries | 2,616 | 10,763 | 0.19 | 16,346 | 0.13 | 10,505 | |
| 211 | PERS | 440 | 2,354 | | 4,345 | | 2,792 | |
| 212 | PERS Pick-Up | 121 | 646 | | 981 | | 630 | |
| 220 | FICA | 194 | 791 | | 1,250 | | 804 | |
| 231 | Workers' Compensation | 10 | 37 | | 56 | | 35 | |
| 241 | Medical/Dental/Vision | 130 | 2,094 | | 4,579 | | 2,986 | |
| 242 | Life Insurance | 6 | 2 | | 2 | | 2 | |
| | Subtotal - Benefits | 901 | 5,924 | | 11,213 | | 7,249 | |
| 311 | Instruction Services | 0 | 0 | | 0 | | 16,862 | |
| | Subtotal - Purchased Services | 0 | 0 | | 0 | | 16,862 | |
| 410 | Consumable Supplies | 0 | 323 | | 0 | | 0 | |
| 420 | Textbooks | 854 | 0 | | 0 | | 0 | |
| | Subtotal - Supplies | 854 | 323 | | 0 | | 0 | |
| | | | | | | | | |
| 1291 | TOTAL - ESL PROGRAMS | 4,371 | 17,010 | 0.19 | 27,559 | 0.13 | 34,616 | |
| TOTAL - INSTRUCTION | | 5,704,278 | 5,708,531 | 22.67 | 5,668,315 | 20.89 | 5,923,307 | |

**LOWELL SCHOOL DISTRICT #71
GENERAL FUND REQUIREMENTS
JULY 1, 2020 - JUNE 30, 2021**

| Code | DESCRIPTION | 2017-18 ACTUAL | 2018-19 ACTUAL | 2019-20 | | 2020-21 | | |
|-------------|--------------------------------------|-------------------|-------------------|-------------|----------------|-------------|---------------|----------|
| | | | | FTE | BUDGET | FTE | PROPOSED | APPROVED |
| 2120 | GUIDANCE SERVICES | | | | | | | |
| 111 | Licensed Salaries | 340 | 10,301 | 1.50 | 62,612 | 0.80 | 45,211 | |
| | Subtotal - Salaries | 340 | 10,301 | 1.50 | 62,612 | 0.80 | 45,211 | |
| 211 | PERS | 0 | 2,222 | | 14,933 | | 12,017 | |
| 212 | PERS Pick-Up | 0 | 609 | | 3,371 | | 2,713 | |
| 220 | FICA | 26 | 745 | | 4,790 | | 3,459 | |
| 231 | Workers' Compensation | 1 | 36 | | 238 | | 153 | |
| 241 | Medical/Dental/Vision | 0 | 2,701 | | 14,591 | | 11,674 | |
| | Subtotal - Benefits | 27 | 6,313 | | 37,923 | | 30,016 | |
| 319 | Other Professional Services | 0 | 13,777 | | 11,000 | | 0 | |
| 340 | Travel | 0 | 419 | | 500 | | 500 | |
| | Subtotal - Purchased Services | 0 | 14,196 | | 11,500 | | 500 | |
| 410 | Consumable Supplies | 0 | 0 | | 500 | | 500 | |
| | Subtotal - Supplies | 0 | 0 | | 500 | | 500 | |
| 640 | Dues and Fees | 75 | 75 | | 0 | | 1,100 | |
| | Subtotal - Other | 75 | 75 | | 0 | | 1,100 | |
| | | | | | | | | |
| 2120 | TOTAL - GUIDANCE SERVICES | 442 | 30,885 | 1.50 | 112,535 | 0.80 | 77,327 | |

**LOWELL SCHOOL DISTRICT #71
GENERAL FUND REQUIREMENTS
JULY 1, 2020 - JUNE 30, 2021**

| Code | DESCRIPTION | 2017-18 ACTUAL | 2018-19 ACTUAL | 2019-20 | | 2020-21 | | | |
|-------------|--------------------------------------|-------------------|-------------------|-------------|---------------|-------------|---------------|----------|---------|
| | | | | FTE | BUDGET | FTE | PROPOSED | APPROVED | ADOPTED |
| 2129 | VOCATIONAL REHAB/YTP | | | | | | | | |
| 112 | Classified Salaries | 7,135 | 8,763 | 0.17 | 6,443 | 0.17 | 7,639 | | |
| 122 | Substitute - Classified | 3,145 | 493 | | 0 | | 0 | | |
| | Subtotal - Salaries | 10,280 | 9,256 | 0.17 | 6,443 | 0.17 | 7,639 | | |
| 211 | PERS | 1,561 | 1,916 | | 1,712 | | 2,030 | | |
| 212 | PERS Pick-Up | 428 | 526 | | 387 | | 458 | | |
| 220 | FICA | 615 | 512 | | 493 | | 584 | | |
| 231 | Workers' Compensation | 36 | 31 | | 22 | | 24 | | |
| 241 | Medical/Dental/Vision | 2,356 | 2,349 | | 2,194 | | 2,195 | | |
| 242 | Life Insurance | 6 | 6 | | 0 | | 5 | | |
| | Subtotal - Benefits | 5,002 | 5,340 | | 4,808 | | 5,296 | | |
| 340 | Travel | 826 | 0 | | 0 | | 0 | | |
| | Subtotal - Purchased Services | 826 | 0 | | 0 | | 0 | | |
| 410 | Consumable Supplies | 3,335 | 1,624 | | 0 | | 0 | | |
| | Subtotal - Supplies | 3,335 | 1,624 | | 0 | | 0 | | |
| 640 | Dues and Fees | 0 | 152 | | 0 | | 0 | | |
| | Subtotal - Other | 0 | 152 | | 0 | | 0 | | |
| 2129 | TOTAL - VOCATIONAL REHAB/YTP | 19,443 | 16,372 | 0.17 | 11,251 | 0.17 | 12,935 | | |

**LOWELL SCHOOL DISTRICT #71
GENERAL FUND REQUIREMENTS
JULY 1, 2020 - JUNE 30, 2021**

| Code | DESCRIPTION | 2017-18 ACTUAL | 2018-19 ACTUAL | 2019-20 | | 2020-21 | | |
|-------------|--------------------------------------|-------------------|-------------------|-------------|--------------|-------------|--------------|----------|
| | | | | FTE | BUDGET | FTE | PROPOSED | APPROVED |
| 2130 | HEALTH SERVICES | | | | | | | |
| 112 | Classified Salaries | 2,287 | 1,730 | 0.05 | 1,742 | 0.05 | 1,669 | |
| | Subtotal - Salaries | 2,287 | 1,730 | 0.05 | 1,742 | 0.05 | 1,669 | |
| 211 | PERS | 480 | 377 | | 463 | | 444 | |
| 212 | PERS Pick-Up | 132 | 104 | | 105 | | 100 | |
| 220 | FICA | 170 | 129 | | 133 | | 128 | |
| 231 | Workers' Compensation | 9 | 7 | | 7 | | 6 | |
| 241 | Medical/Dental/Vision | 778 | 607 | | 690 | | 691 | |
| 242 | Life Insurance | 3 | 2 | | 2 | | 2 | |
| | Subtotal - Benefits | 1,572 | 1,226 | | 1,400 | | 1,371 | |
| 390 | Professional Services | 0 | 275 | | 500 | | 500 | |
| | Subtotal - Purchased Services | 0 | 275 | | 500 | | 500 | |
| 410 | Consumable Supplies | 795 | 55 | | 650 | | 1,150 | |
| 420 | Textbooks | 0 | 0 | | 0 | | 4,000 | |
| 440 | Periodicals | 0 | 0 | | 50 | | 0 | |
| 460 | Non-Consumable Items | 0 | 0 | | 500 | | 500 | |
| | Subtotal - Supplies | 795 | 55 | | 1,200 | | 5,650 | |
| 640 | Dues and Fees | 80 | 0 | | 700 | | 0 | |
| | Subtotal - Other | 80 | 0 | | 700 | | 0 | |
| 2130 | TOTAL - HEALTH SERVICES | 4,734 | 3,286 | 0.05 | 5,542 | 0.05 | 9,190 | |

**LOWELL SCHOOL DISTRICT #71
GENERAL FUND REQUIREMENTS
JULY 1, 2020 - JUNE 30, 2021**

| Code | DESCRIPTION | 2017-18 ACTUAL | 2018-19 ACTUAL | 2019-20 | | 2020-21 | | |
|-------------|--------------------------------------|-------------------|-------------------|-------------|--------------|-------------|--------------|----------|
| | | | | FTE | BUDGET | FTE | PROPOSED | APPROVED |
| 2190 | SPECIAL EDUCATION SUPPORT | | | | | | | |
| 313 | Student Services | 2,089 | 2,720 | | 2,000 | | 2,000 | |
| 340 | Travel | 500 | 0 | | 600 | | 600 | |
| | Subtotal - Purchased Services | 2,589 | 2,720 | | 2,600 | | 2,600 | |
| 410 | Consumable Supplies | 0 | 0 | | 150 | | 150 | |
| 470 | Software | 2,186 | 2,404 | | 1,600 | | 1,600 | |
| | Subtotal - Supplies | 2,186 | 2,404 | | 1,750 | | 1,750 | |
| 640 | Dues and Fees | 0 | 0 | | 600 | | 600 | |
| | Subtotal - Other | 0 | 0 | | 600 | | 600 | |
| | | | | | | | | |
| 2190 | TOTAL - SPECIAL ED SUPPORT | 4,775 | 5,124 | 0.00 | 4,950 | 0.00 | 4,950 | |

**LOWELL SCHOOL DISTRICT #71
GENERAL FUND REQUIREMENTS
JULY 1, 2020 - JUNE 30, 2021**

| Code | DESCRIPTION | 2017-18 ACTUAL | 2018-19 ACTUAL | 2019-20 | | 2020-21 | | |
|-------------|--------------------------------------|-------------------|-------------------|-------------|---------------|-------------|---------------|----------|
| | | | | FTE | BUDGET | FTE | PROPOSED | APPROVED |
| 2222 | LIBRARY SERVICES | | | | | | | |
| 112 | Classified Salaries | 27,695 | 29,560 | 1.19 | 27,435 | 0.88 | 21,109 | |
| 122 | Substitute - Classified | 1,085 | 644 | | 792 | | 795 | |
| | Subtotal - Salaries | 28,780 | 30,204 | 1.19 | 28,227 | 0.88 | 21,904 | |
| 211 | PERS | 6,057 | 6,464 | | 7,293 | | 5,611 | |
| 212 | PERS Pick-Up | 1,662 | 1,774 | | 1,646 | | 1,267 | |
| 220 | FICA | 2,148 | 2,260 | | 2,159 | | 1,676 | |
| 231 | Workers' Compensation | 118 | 121 | | 110 | | 81 | |
| 242 | Life Insurance | 70 | 61 | | 62 | | 62 | |
| | Subtotal - Benefits | 10,055 | 10,680 | | 11,270 | | 8,697 | |
| 340 | Travel | 306 | 65 | | 0 | | 0 | |
| | Subtotal - Purchased Services | 306 | 65 | | 0 | | 0 | |
| 410 | Consumable Supplies | 76 | 223 | | 300 | | 300 | |
| 430 | Library Books | 1,423 | 1,355 | | 1,000 | | 1,000 | |
| 440 | Periodicals/Newspapers | 0 | 112 | | 150 | | 150 | |
| 460 | Non-Consumable Items | 0 | 0 | | 200 | | 200 | |
| | Subtotal - Supplies | 1,499 | 1,690 | | 1,650 | | 1,650 | |
| 640 | Dues and Fees | 1,505 | 1,490 | | 1,600 | | 1,600 | |
| | Subtotal - Other | 1,505 | 1,490 | | 1,600 | | 1,600 | |
| | | | | | | | | |
| 2222 | TOTAL - LIBRARY SERVICES | 42,145 | 44,129 | 1.19 | 42,747 | 0.88 | 33,851 | |

**LOWELL SCHOOL DISTRICT #71
GENERAL FUND REQUIREMENTS
JULY 1, 2020 - JUNE 30, 2021**

| Code | DESCRIPTION | 2017-18 ACTUAL | 2018-19 ACTUAL | 2019-20 | | 2020-21 | | |
|-------------|--|-------------------|-------------------|-------------|--------------|-------------|--------------|----------|
| | | | | FTE | BUDGET | FTE | PROPOSED | APPROVED |
| 2230 | ASSESSMENT & TESTING | | | | | | | |
| 410 | Consumable Supplies | 4,933 | 5,209 | | 2,000 | | 2,000 | |
| | Subtotal - Supplies | 4,933 | 5,209 | | 2,000 | | 2,000 | |
| 640 | Dues and Fees | 372 | 0 | | 0 | | 0 | |
| | Subtotal - Other | 372 | 0 | | 0 | | 0 | |
| | | | | | | | | |
| 2230 | TOTAL - ASSESSMENT & TESTING | 5,305 | 5,209 | 0.00 | 2,000 | 0.00 | 2,000 | |
| 2240 | PROFESSIONAL DEVELOPMENT | | | | | | | |
| 310 | Professional Development - Admin | 616 | 0 | | 3,000 | | 3,000 | |
| 312 | Professional Development - Instructional | 5,846 | 3,500 | | 3,000 | | 3,000 | |
| 340 | Travel | 1,611 | 578 | | 2,000 | | 2,000 | |
| | Subtotal - Purchased Services | 8,073 | 4,078 | | 8,000 | | 8,000 | |
| | | | | | | | | |
| 2240 | TOTAL - PROFESSIONAL DEVELOPMENT | 8,073 | 4,078 | 0.00 | 8,000 | 0.00 | 8,000 | |

**LOWELL SCHOOL DISTRICT #71
GENERAL FUND REQUIREMENTS
JULY 1, 2020 - JUNE 30, 2021**

| Code | DESCRIPTION | 2017-18 ACTUAL | 2018-19 ACTUAL | 2019-20 | | 2020-21 | | |
|-------------|--------------------------------------|-------------------|-------------------|-------------|---------------|-------------|---------------|----------|
| | | | | FTE | BUDGET | FTE | PROPOSED | APPROVED |
| 2310 | BOARD OF EDUCATION | | | | | | | |
| 340 | Travel | 11,763 | 7,738 | | 10,000 | | 10,000 | |
| 381 | Audit Services | 9,000 | 9,600 | | 9,600 | | 9,600 | |
| 382 | Legal Services | 3,923 | 3,857 | | 4,000 | | 4,000 | |
| 388 | Election Services | 1,531 | 294 | | 0 | | 300 | |
| 389 | Professional Services | 0 | 8,000 | | 0 | | 1,300 | |
| 390 | Professional Development | 0 | 730 | | 2,000 | | 500 | |
| | Subtotal - Purchased Services | 26,217 | 30,219 | | 25,600 | | 25,700 | |
| 410 | Consumable Supplies | 6,625 | 1,320 | | 800 | | 1,000 | |
| | Subtotal - Supplies | 6,625 | 1,320 | | 800 | | 1,000 | |
| 640 | Dues and Fees | 4,900 | 2,648 | | 4,000 | | 6,000 | |
| 651 | Liability Insurance | 10,427 | 18,007 | | 19,267 | | 20,808 | |
| | Subtotal - Other Objects | 15,327 | 20,655 | | 23,267 | | 26,808 | |
| | | | | | | | | |
| 2310 | TOTAL - BOARD OF EDUCATION | 48,169 | 52,194 | 0.00 | 49,667 | 0.00 | 53,508 | |

**LOWELL SCHOOL DISTRICT #71
GENERAL FUND REQUIREMENTS
JULY 1, 2020 - JUNE 30, 2021**

| Code | DESCRIPTION | 2017-18 ACTUAL | 2018-19 ACTUAL | 2019-20 | | 2020-21 | | |
|-------------|---|-------------------|-------------------|-------------|----------------|-------------|----------------|----------|
| | | | | FTE | BUDGET | FTE | PROPOSED | APPROVED |
| 2321 | EXECUTIVE ADMINISTRATION | | | | | | | |
| 112 | Classified Salaries | 648 | 0 | | 0 | | 0 | |
| 113 | Administrative Salaries | 117,368 | 185,152 | 1.67 | 194,669 | 1.67 | 200,596 | |
| | Subtotal - Salaries | 118,016 | 185,152 | 1.67 | 194,669 | 1.67 | 200,596 | |
| 211 | PERS | 14,690 | 43,050 | | 54,426 | | 56,136 | |
| 212 | PERS - Pick-Up | 3,333 | 11,109 | | 11,680 | | 12,036 | |
| 220 | FICA | 9,025 | 14,343 | | 14,450 | | 14,986 | |
| 231 | Workers' Compensation | 399 | 628 | | 690 | | 672 | |
| 241 | Medical/Dental/Vision | 118 | 13,896 | | 14,592 | | 14,591 | |
| 242 | Life Insurance | 27 | 32 | | 31 | | 31 | |
| | Subtotal - Benefits | 27,592 | 83,058 | | 95,869 | | 98,452 | |
| 340 | Travel | 7,857 | 9,445 | | 5,000 | | 5,000 | |
| 354 | Advertising | 205 | 205 | | 500 | | 500 | |
| 382 | Legal Services | 172 | 0 | | 0 | | 4,000 | |
| 389 | Non-Instructional Professional Services | 26,347 | 35,000 | | 20,000 | | 18,500 | |
| | Subtotal - Purchased Services | 34,581 | 44,650 | | 25,500 | | 28,000 | |
| 410 | Consumable Supplies | 3,837 | 2,936 | | 3,000 | | 3,500 | |
| 460 | Non-Consumable Items | 2,192 | 439 | | 0 | | 3,600 | |
| 470 | Software | 17,655 | 29,303 | | 29,378 | | 31,728 | |
| 480 | Computer Hardware | 3,042 | 0 | | 5,000 | | 0 | |
| | Subtotal - Supplies | 26,726 | 32,678 | | 37,378 | | 38,828 | |
| 640 | Dues and Fees | 1,843 | 4,427 | | 0 | | 1,500 | |
| | Subtotal - Other Objects | 1,843 | 4,427 | | 0 | | 1,500 | |
| | | | | | | | | |
| 2321 | TOTAL - EXECUTIVE ADMINISTRATION | 208,758 | 349,965 | 1.67 | 353,416 | 1.67 | 367,376 | |

**LOWELL SCHOOL DISTRICT #71
GENERAL FUND REQUIREMENTS
JULY 1, 2020 - JUNE 30, 2021**

| Code | DESCRIPTION | 2017-18 ACTUAL | 2018-19 ACTUAL | 2019-20 | | 2020-21 | | | |
|-------------|--|-------------------|-------------------|-------------|----------------|-------------|----------------|----------|---------|
| | | | | FTE | BUDGET | FTE | PROPOSED | APPROVED | ADOPTED |
| 2410 | OFFICE OF THE PRINCIPAL | | | | | | | | |
| 112 | Classified Salaries | 93,927 | 115,553 | 2.42 | 78,344 | 2.43 | 81,082 | | |
| 113 | Administrative Salaries | 243,457 | 165,300 | 1.67 | 182,028 | 1.93 | 205,186 | | |
| 121 | Substitute - Licensed | 134 | 0 | | 0 | | 0 | | |
| 122 | Substitute - Classified | 7,715 | 1,594 | | 2,992 | | 3,000 | | |
| | Subtotal - Salaries | 345,233 | 282,447 | 4.09 | 263,364 | 4.36 | 289,268 | | |
| 211 | PERS | 78,253 | 68,922 | | 77,262 | | 77,803 | | |
| 212 | PERS - Pick-Up | 19,664 | 16,820 | | 15,622 | | 17,176 | | |
| 220 | FICA | 25,326 | 20,289 | | 20,147 | | 22,129 | | |
| 231 | Workers' Compensation | 1,258 | 1,009 | | 964 | | 1,005 | | |
| 241 | Medical/Dental/Vision | 58,789 | 59,433 | | 53,288 | | 61,929 | | |
| 242 | Life Insurance | 90 | 73 | | 44 | | 78 | | |
| | Subtotal - Benefits | 183,380 | 166,546 | | 167,327 | | 180,120 | | |
| 313 | Student Services | 0 | 0 | | 250 | | 250 | | |
| 319 | Other Professional Services | 0 | 300 | | 0 | | 0 | | |
| 322 | Maintenance & Repair | 0 | 0 | | 400 | | 400 | | |
| 340 | Travel | 18,087 | 5,023 | | 6,000 | | 6,000 | | |
| 353 | Postage | 5,342 | 4,188 | | 3,500 | | 3,500 | | |
| 355 | Printing | 0 | 0 | | 500 | | 500 | | |
| | Subtotal - Purchased Services | 23,429 | 9,511 | | 10,650 | | 10,650 | | |
| 410 | Consumable Supplies | 11,558 | 11,120 | | 9,800 | | 9,000 | | |
| 460 | Non-Consumable Items | 4,206 | 593 | | 500 | | 1,500 | | |
| | Subtotal - Supplies | 15,764 | 11,713 | | 10,300 | | 10,500 | | |
| 640 | Dues and Fees | 6,775 | 2,380 | | 4,500 | | 6,000 | | |
| | Subtotal - Other Objects | 6,775 | 2,380 | | 4,500 | | 6,000 | | |
| | | | | | | | | | |
| 2410 | TOTAL - OFFICE OF THE PRINCIPAL | 574,581 | 472,597 | 4.09 | 456,141 | 4.36 | 496,538 | | |

**LOWELL SCHOOL DISTRICT #71
GENERAL FUND REQUIREMENTS
JULY 1, 2020 - JUNE 30, 2021**

| Code | DESCRIPTION | 2017-18 ACTUAL | 2018-19 ACTUAL | 2019-20 | | 2020-21 | | |
|-------------|--------------------------------------|-------------------|-------------------|-------------|----------------|-------------|----------------|----------|
| | | | | FTE | BUDGET | FTE | PROPOSED | APPROVED |
| 2520 | FISCAL SERVICES | | | | | | | |
| 112 | Classified Salaries | 11,393 | 14,179 | 0.56 | 18,456 | 0.72 | 24,653 | |
| 113 | Administrators | 63,406 | 79,246 | 1.27 | 85,202 | 1.18 | 85,016 | |
| | Subtotal - Salaries | 74,799 | 93,425 | 1.83 | 103,658 | 1.90 | 109,669 | |
| 211 | PERS | 15,584 | 19,448 | | 27,552 | | 29,150 | |
| 212 | PERS - Pick-Up | 4,557 | 6,052 | | 6,219 | | 6,580 | |
| 220 | FICA | 5,671 | 6,771 | | 7,930 | | 8,389 | |
| 231 | Workers' Compensation | 281 | 337 | | 392 | | 388 | |
| 232 | Unemployment Compensation | 3,029 | 3,178 | | 5,000 | | 0 | |
| 241 | Medical/Dental/Vision | 13,338 | 11,840 | | 14,300 | | 14,300 | |
| 242 | Life Insurance | 2,367 | 2,656 | | 66 | | 74 | |
| 243 | TSA | 21 | 0 | | 0 | | 0 | |
| | Subtotal - Benefits | 44,848 | 50,282 | | 61,459 | | 58,881 | |
| 340 | Travel | 2,627 | 3,930 | | 4,500 | | 4,500 | |
| 353 | Postage | 0 | 133 | | 200 | | 200 | |
| 354 | Advertising | 145 | 1,413 | | 1,500 | | 1,000 | |
| 389 | Other Professional Services | 25,023 | 25,802 | | 25,000 | | 30,000 | |
| | Subtotal - Purchased Services | 27,795 | 31,278 | | 31,200 | | 35,700 | |
| 410 | Consumable Supplies | 618 | 1,005 | | 1,000 | | 1,000 | |
| 460 | Non-Consumable Items | 0 | 0 | | 0 | | 250 | |
| 470 | Computer Software | 0 | 0 | | 6,000 | | 0 | |
| | Subtotal - Supplies | 618 | 1,005 | | 7,000 | | 1,250 | |
| 640 | Dues and Fees | 4,050 | 11,370 | | 3,500 | | 4,000 | |
| | Subtotal - Other Objects | 4,050 | 11,370 | | 3,500 | | 4,000 | |
| | | | | | | | | |
| 2520 | TOTAL - FISCAL SERVICES | 152,110 | 187,360 | 1.83 | 206,817 | 1.90 | 209,500 | |

**LOWELL SCHOOL DISTRICT #71
GENERAL FUND REQUIREMENTS
JULY 1, 2020 - JUNE 30, 2021**

| Code | DESCRIPTION | 2017-18 ACTUAL | 2018-19 ACTUAL | 2019-20 | | 2020-21 | | |
|-------------|--|-------------------|-------------------|-------------|---------------|-------------|---------------|----------|
| | | | | FTE | BUDGET | FTE | PROPOSED | APPROVED |
| 2525 | FISCAL SERVICES - CHARTER | | | | | | | |
| 112 | Classified Salaries | 1,380 | 4,065 | 0.19 | 6,153 | 0.00 | 0 | |
| 113 | Administrators | 29,660 | 26,893 | 0.49 | 31,956 | 0.32 | 21,469 | |
| | Subtotal - Salaries | 31,040 | 30,958 | 0.67 | 38,109 | 0.32 | 21,469 | |
| 211 | PERS | 6,487 | 6,396 | | 10,128 | | 5,706 | |
| 212 | PERS - Pick-Up | 1,780 | 1,755 | | 2,286 | | 1,288 | |
| 220 | FICA | 1,843 | 1,943 | | 2,915 | | 1,642 | |
| 231 | Workers' Compensation | 116 | 112 | | 137 | | 73 | |
| 241 | Medical/Dental/Vision | 218 | 225 | | 292 | | 292 | |
| 242 | Life Insurance | 72 | 78 | | 28 | | 19 | |
| | Subtotal - Benefits | 10,516 | 10,509 | | 15,786 | | 9,020 | |
| 353 | Postage | 0 | 10 | | 0 | | 0 | |
| 381 | Audit | 11,050 | 14,075 | | 12,500 | | 12,500 | |
| | Subtotal - Purchased Services | 11,050 | 14,085 | | 12,500 | | 12,500 | |
| 410 | Consumable Supplies | 0 | 42 | | 350 | | 350 | |
| 470 | Computer Software | 0 | 0 | | 575 | | 575 | |
| | Subtotal - Supplies | 0 | 42 | | 925 | | 925 | |
| 640 | Dues and Fees | 482 | 1,683 | | 700 | | 2,400 | |
| | Subtotal - Other Objects | 482 | 1,683 | | 700 | | 2,400 | |
| | | | | | | | | |
| 2525 | TOTAL - FISCAL SERVICES - CHARTER | 53,088 | 57,277 | 0.67 | 68,020 | 0.32 | 46,314 | |

**LOWELL SCHOOL DISTRICT #71
GENERAL FUND REQUIREMENTS
JULY 1, 2020 - JUNE 30, 2021**

| Code | DESCRIPTION | 2017-18 ACTUAL | 2018-19 ACTUAL | 2019-20 | | 2020-21 | | |
|-------------|--------------------------------------|-------------------|-------------------|-------------|----------------|-------------|----------------|----------|
| | | | | FTE | BUDGET | FTE | PROPOSED | APPROVED |
| 2542 | BUILDING MAINTENANCE | | | | | | | |
| 112 | Classified Salaries | 142,825 | 179,771 | 7.19 | 257,143 | 7.79 | 294,547 | |
| 114 | Managerial-Confidential | 1,062 | 32,221 | 0.35 | 32,326 | 0.35 | 32,048 | |
| 122 | Substitute Classified | 24,969 | 33,873 | | 21,494 | | 21,505 | |
| | Subtotal - Salaries | 168,856 | 245,865 | 7.54 | 310,963 | 8.14 | 348,100 | |
| 211 | PERS | 28,488 | 42,643 | | 70,961 | | 86,809 | |
| 212 | PERS - Pick-Up | 7,814 | 11,699 | | 16,018 | | 19,596 | |
| 220 | FICA | 12,856 | 18,685 | | 23,789 | | 26,630 | |
| 231 | Workers' Compensation | 4,232 | 4,931 | | 6,194 | | 6,676 | |
| 241 | Medical/Dental/Vision | 31,695 | 30,800 | | 58,291 | | 58,823 | |
| 242 | Life Insurance | 120 | 150 | | 235 | | 355 | |
| | Subtotal - Benefits | 85,205 | 108,908 | | 175,488 | | 198,889 | |
| 322 | Repairs & Maintenance | 99,520 | 39,980 | | 25,000 | | 100,600 | |
| 324 | Rentals | 0 | 11,135 | | 2,200 | | 2,200 | |
| 325 | Electricity | 31,806 | 31,195 | | 90,000 | | 50,000 | |
| 326 | Heating Fuel | 37,000 | 37,332 | | 0 | | 0 | |
| 327 | Water | 29,964 | 31,113 | | 34,500 | | 28,500 | |
| 328 | Garbage | 5,816 | 5,633 | | 7,500 | | 9,500 | |
| 329 | Security | 1,078 | 4,170 | | 2,400 | | 9,600 | |
| 340 | Travel | 700 | 2,066 | | 1,500 | | 2,000 | |
| 351 | Telephone | 2,977 | 3,287 | | 4,000 | | 4,000 | |
| 383 | Architect | 8,324 | 0 | | 10,000 | | 0 | |
| | Subtotal - Purchased Services | 217,185 | 165,911 | | 177,100 | | 206,400 | |
| 410 | Consumable Supplies | 75,040 | 68,017 | | 48,850 | | 55,550 | |
| 460 | Non-Consumable Items | 31,326 | 11,836 | | 20,000 | | 35,000 | |
| 480 | Computer Hardware | 2,156 | 0 | | 0 | | 0 | |
| | Subtotal - Supplies | 108,522 | 79,853 | | 68,850 | | 90,550 | |
| 540 | Equipment Purchase | 0 | 9,555 | | 0 | | 0 | |
| 590 | Other Capital Outlay | 0 | 25,191 | | 0 | | 61,000 | |
| | Subtotal - Capital | 0 | 34,746 | | 0 | | 61,000 | |
| 640 | Dues and Fees | 2,346 | 5,630 | | 5,000 | | 2,040 | |
| 653 | Property Insurance | 34,440 | 34,241 | | 37,652 | | 40,664 | |
| | Subtotal - Other Objects | 36,786 | 39,871 | | 42,652 | | 42,704 | |
| 2542 | TOTAL - BUILDING MAINTENANCE | 616,554 | 675,154 | 7.54 | 775,053 | 8.14 | 947,643 | |

LOWELL SCHOOL DISTRICT #71
GENERAL FUND REQUIREMENTS
JULY 1, 2020 - JUNE 30, 2021

| Code | DESCRIPTION | 2017-18 ACTUAL | 2018-19 ACTUAL | 2019-20 | | 2020-21 | | |
|-------------|--------------------------------------|-------------------|-------------------|-------------|---------------|-------------|---------------|----------|
| | | | | FTE | BUDGET | FTE | PROPOSED | APPROVED |
| 2543 | GROUNDS MAINTENANCE | | | | | | | |
| 112 | Classified Salaries | 25,762 | 27,573 | 0.63 | 22,360 | 0.63 | 25,758 | |
| 114 | Managerial-Confidential | 0 | 4,603 | 0.05 | 4,618 | 0.05 | 4,578 | |
| 122 | Substitute - Classified | 3,113 | 3,060 | | 1,496 | | 1,500 | |
| | Subtotal - Salaries | 28,875 | 35,236 | 0.68 | 28,474 | 0.68 | 31,836 | |
| 211 | PERS | 5,358 | 6,614 | | 7,171 | | 8,064 | |
| 212 | PERS - Pick-Up | 1,470 | 1,815 | | 1,619 | | 1,820 | |
| 220 | FICA | 2,209 | 2,694 | | 2,178 | | 2,435 | |
| 231 | Workers' Compensation | 668 | 658 | | 545 | | 549 | |
| 241 | Medical/Dental/Vision | 870 | 625 | | 14,025 | | 730 | |
| 242 | Life Insurance | 17 | 24 | | 33 | | 33 | |
| | Subtotal - Benefits | 10,592 | 12,430 | | 25,571 | | 13,631 | |
| 322 | Repairs & Maintenance | 39,787 | 42,917 | | 14,500 | | 29,000 | |
| 324 | Rentals | 0 | 2,275 | | 1,000 | | 4,000 | |
| 327 | Water | 127 | 127 | | 150 | | 0 | |
| 340 | Travel | 0 | 145 | | 2,500 | | 1,200 | |
| | Subtotal - Purchased Services | 39,914 | 45,464 | | 18,150 | | 34,200 | |
| 410 | Consumable Supplies | 18,164 | 13,828 | | 7,500 | | 12,600 | |
| 460 | Non-Consumable Items | 633 | 5,766 | | 2,000 | | 6,000 | |
| | Subtotal - Supplies | 18,797 | 19,594 | | 9,500 | | 18,600 | |
| 540 | Equipment Purchase | 0 | 15,149 | | 0 | | 0 | |
| 590 | Other Capital Outlay | 0 | 299 | | 0 | | 0 | |
| | Subtotal - Capital | 0 | 15,448 | | 0 | | 0 | |
| 640 | Dues and Fees | 252 | 1,092 | | 1,000 | | 1,000 | |
| | Subtotal - Other Objects | 252 | 1,092 | | 1,000 | | 1,000 | |
| 2543 | TOTAL - GROUNDS MAINTENANCE | 98,430 | 129,264 | 0.68 | 82,695 | 0.68 | 99,267 | |

**LOWELL SCHOOL DISTRICT #71
GENERAL FUND REQUIREMENTS
JULY 1, 2020 - JUNE 30, 2021**

| Code | DESCRIPTION | 2017-18 ACTUAL | 2018-19 ACTUAL | 2019-20 | | 2020-21 | | |
|-------------|----------------------------------|-------------------|-------------------|-------------|----------------|-------------|----------------|----------|
| | | | | FTE | BUDGET | FTE | PROPOSED | APPROVED |
| 2552 | VEHICLE OPERATION | | | | | | | |
| 112 | Classified Salaries | 138,796 | 169,118 | 7.62 | 189,412 | 6.50 | 173,639 | |
| 122 | Substitute Classified | 23,741 | 16,438 | | 19,998 | | 20,005 | |
| | Subtotal - Salaries | 162,537 | 185,556 | 7.62 | 209,410 | 6.50 | 193,644 | |
| 211 | PERS | 23,943 | 36,269 | | 51,824 | | 47,958 | |
| 212 | PERS Pick-Up | 6,206 | 9,524 | | 11,365 | | 10,418 | |
| 220 | FICA | 12,324 | 14,102 | | 16,020 | | 14,814 | |
| 231 | Workers' Compensation | 4,838 | 5,567 | | 5,776 | | 5,169 | |
| 241 | Medical/Dental/Vision | 23,821 | 26,797 | | 39,888 | | 39,888 | |
| 242 | Life Insurance | 111 | 100 | | 62 | | 187 | |
| | Subtotal - Benefits | 71,243 | 92,359 | | 124,935 | | 118,434 | |
| 640 | Dues and Fees | 1,351 | 4,235 | | 4,200 | | 4,710 | |
| 651 | Liability Insurance | 17,408 | 16,343 | | 17,838 | | 17,838 | |
| | Subtotal - Other Objects | 18,759 | 20,578 | | 22,038 | | 22,548 | |
| | | | | | | | | |
| 2552 | TOTAL - VEHICLE OPERATION | 252,539 | 298,493 | 7.62 | 356,383 | 6.50 | 334,626 | |

**LOWELL SCHOOL DISTRICT #71
GENERAL FUND REQUIREMENTS
JULY 1, 2020 - JUNE 30, 2021**

| Code | DESCRIPTION | 2017-18 ACTUAL | 2018-19 ACTUAL | 2019-20 | | 2020-21 | | |
|-------------|--------------------------------------|-------------------|-------------------|-------------|----------------|-------------|----------------|----------|
| | | | | FTE | BUDGET | FTE | PROPOSED | APPROVED |
| 2554 | VEHICLE SERVICES | | | | | | | |
| 112 | Classified Salaries | 50,686 | 75,668 | 2.07 | 83,689 | 1.83 | 68,100 | |
| 114 | Managerial-Confidential | 12,727 | 56,621 | 0.63 | 56,873 | 0.63 | 56,523 | |
| 122 | Substitute Classified | 2,856 | 0 | | 0 | | 0 | |
| | Subtotal - Salaries | 66,269 | 132,289 | 2.69 | 140,562 | 2.45 | 124,623 | |
| 211 | PERS | 12,656 | 29,140 | | 37,361 | | 33,124 | |
| 212 | PERS Pick-Up | 3,472 | 7,994 | | 8,434 | | 7,477 | |
| 220 | FICA | 4,731 | 9,738 | | 10,753 | | 9,534 | |
| 231 | Workers' Compensation | 823 | 1,358 | | 1,440 | | 1,507 | |
| 241 | Medical/Dental/Vision | 10,533 | 11,482 | | 24,912 | | 36,543 | |
| 242 | Life Insurance | 69 | 106 | | 113 | | 85 | |
| 243 | TSA | 79 | 110 | | 0 | | 0 | |
| | Subtotal - Benefits | 32,363 | 59,928 | | 83,013 | | 88,270 | |
| 322 | Repairs & Maintenance | 23,813 | 36,799 | | 35,000 | | 22,000 | |
| 324 | Rentals | 0 | 582 | | 0 | | 0 | |
| 325 | Electricity | 3,484 | 3,138 | | 2,800 | | 3,500 | |
| 327 | Water & Sewer | 5,294 | 7,019 | | 8,000 | | 8,000 | |
| 340 | Travel | 2,724 | 7,064 | | 4,000 | | 4,000 | |
| 351 | Telephone | 116 | 135 | | 300 | | 500 | |
| 383 | Architect | 0 | 0 | | 0 | | 10,000 | |
| | Subtotal - Purchased Services | 35,431 | 54,737 | | 50,100 | | 48,000 | |
| 410 | Consumable Supplies | 17,819 | 21,077 | | 17,000 | | 22,000 | |
| 411 | Gas & Oil | 52,628 | 57,864 | | 51,000 | | 51,000 | |
| 412 | Tires & Batteries | 241 | 0 | | 3,000 | | 3,000 | |
| 460 | Non-Consumable Items | 22,480 | 11,022 | | 4,000 | | 9,000 | |
| 480 | Computer Hardware | 13,363 | 0 | | 3,000 | | 3,000 | |
| | Subtotal - Supplies | 106,531 | 89,963 | | 78,000 | | 88,000 | |
| 540 | Equipment Purchase | 0 | 0 | | 10,000 | | 13,000 | |
| | Subtotal - Capital | 0 | 0 | | 10,000 | | 13,000 | |
| 640 | Dues and Fees | 6,486 | 6,881 | | 4,000 | | 9,000 | |
| | Subtotal - Other Objects | 6,486 | 6,881 | | 4,000 | | 9,000 | |
| 2554 | TOTAL - VEHICLE SERVICES | 247,080 | 343,798 | 2.69 | 365,675 | 2.45 | 370,893 | |

**LOWELL SCHOOL DISTRICT #71
GENERAL FUND REQUIREMENTS
JULY 1, 2020 - JUNE 30, 2021**

| Code | DESCRIPTION | 2017-18 ACTUAL | 2018-19 ACTUAL | 2019-20 | | 2020-21 | | | |
|-------------|--------------------------------------|-------------------|-------------------|-------------|---------------|-------------|---------------|----------|---------|
| | | | | FTE | BUDGET | FTE | PROPOSED | APPROVED | ADOPTED |
| 2572 | PURCHASING SERVICES | | | | | | | | |
| 410 | Consumable Supplies | 0 | 0 | | 500 | | 250 | | |
| 460 | Non-Consumable Items | 18,860 | 0 | | 5,000 | | 2,500 | | |
| | Subtotal - Supplies | 18,860 | 0 | | 5,500 | | 2,750 | | |
| 2572 | TOTAL - PURCHASING SERVICES | 18,860 | 0 | 0.00 | 5,500 | 0.00 | 2,750 | | |
| 2574 | PRINTING SERVICES | | | | | | | | |
| 322 | Repairs & Maintenance | 0 | 552 | | 700 | | 350 | | |
| 353 | Postage | 1,578 | 1,317 | | 1,200 | | 1,200 | | |
| 355 | Printing | 16,968 | 17,033 | | 17,000 | | 17,000 | | |
| | Subtotal - Purchased Services | 18,546 | 18,902 | | 18,900 | | 18,550 | | |
| 410 | Consumable Supplies | 15,793 | 14,944 | | 7,500 | | 7,500 | | |
| | Subtotal - Supplies | 15,793 | 14,944 | | 7,500 | | 7,500 | | |
| 2574 | TOTAL - PRINTING SERVICES | 34,339 | 33,846 | 0.00 | 26,400 | 0.00 | 26,050 | | |

**LOWELL SCHOOL DISTRICT #71
GENERAL FUND REQUIREMENTS
JULY 1, 2020 - JUNE 30, 2021**

| Code | DESCRIPTION | 2017-18 ACTUAL | 2018-19 ACTUAL | 2019-20 | | 2020-21 | | | |
|-------------|--------------------------------------|-------------------|-------------------|-------------|----------------|-------------|----------------|----------|---------|
| | | | | FTE | BUDGET | FTE | PROPOSED | APPROVED | ADOPTED |
| 2661 | TECHNOLOGY SERVICES | | | | | | | | |
| 112 | Classified Salaries | 0 | 0 | 0.00 | 0 | 0.49 | 17,948 | | |
| 114 | Managerial-Confidential | 52,483 | 54,020 | 0.98 | 56,824 | 0.98 | 61,739 | | |
| 122 | Substitute Classified | 0 | 1,032 | | 0 | | 0 | | |
| | Subtotal - Salaries | 52,483 | 55,052 | 0.98 | 56,824 | 1.46 | 79,687 | | |
| 211 | PERS | 11,478 | 11,816 | | 15,104 | | 21,181 | | |
| 212 | PERS Pick-Up | 3,149 | 3,241 | | 3,409 | | 4,781 | | |
| 220 | FICA | 4,015 | 4,211 | | 4,347 | | 6,096 | | |
| 231 | Workers' Compensation | 196 | 202 | | 204 | | 612 | | |
| 241 | Medical/Dental/Vision | 9,876 | 9,277 | | 14,227 | | 14,227 | | |
| 242 | Life Insurance | 27 | 31 | | 30 | | 61 | | |
| 243 | TSA | 3,088 | 4,271 | | 0 | | 0 | | |
| | Subtotal - Benefits | 31,829 | 33,049 | | 37,321 | | 46,958 | | |
| 310 | Professional Services | 0 | 323 | | 2,000 | | 2,000 | | |
| 319 | Other Professional Services | 0 | 500 | | 0 | | 0 | | |
| 340 | Travel | 354 | 810 | | 500 | | 500 | | |
| 351 | Telephone | 0 | 0 | | 0 | | 424 | | |
| | Subtotal - Purchased Services | 354 | 1,633 | | 2,500 | | 2,924 | | |
| 410 | Consumable Supplies | 593 | 603 | | 1,500 | | 500 | | |
| 460 | Non-Consumable Items | 0 | 899 | | 200 | | 200 | | |
| 470 | Computer Software | 691 | 392 | | 2,000 | | 2,000 | | |
| 480 | Computer Hardware | 71,643 | 30,137 | | 25,000 | | 30,000 | | |
| | Subtotal - Supplies | 72,927 | 32,031 | | 28,700 | | 32,700 | | |
| 640 | Dues and Fees | 3,928 | 5,925 | | 12,000 | | 16,000 | | |
| | Subtotal - Other Objects | 3,928 | 5,925 | | 12,000 | | 16,000 | | |
| 2661 | TOTAL - TECHNOLOGY SERVICES | 161,521 | 127,690 | 0.98 | 137,345 | 1.46 | 178,269 | | |

LOWELL SCHOOL DISTRICT #71
GENERAL FUND REQUIREMENTS
JULY 1, 2020 - JUNE 30, 2021

| Code | DESCRIPTION | 2017-18 ACTUAL | 2018-19 ACTUAL | 2019-20 | | 2020-21 | | |
|-------------|----------------------------------|-------------------|-------------------|---------|---------------|---------|---------------|----------|
| | | | | FTE | BUDGET | FTE | PROPOSED | APPROVED |
| 2700 | EARLY RETIREMENT | | | | | | | |
| 116 | Supplemental Retirement Stipends | 1,980 | 0 | | 0 | | 6,000 | |
| | Subtotal - Salaries | 1,980 | 0 | | 0 | | 6,000 | |
| 220 | FICA | 149 | 0 | | 0 | | 459 | |
| 270 | Retiree Insurance | 53,771 | 33,470 | | 22,988 | | 32,946 | |
| | Subtotal - Benefits | 53,920 | 33,470 | | 22,988 | | 33,405 | |
| | | | | | | | | |
| 2700 | TOTAL - EARLY RETIREMENT | 55,900 | 33,470 | | 22,988 | | 39,405 | |

| | | | | | | | | |
|---------------------------------|------------------|------------------|--------------|------------------|--------------|------------------|--|--|
| TOTAL - SUPPORT SERVICES | 2,606,846 | 2,870,191 | 30.66 | 3,093,125 | 29.36 | 3,320,392 | | |
|---------------------------------|------------------|------------------|--------------|------------------|--------------|------------------|--|--|

**LOWELL SCHOOL DISTRICT #71
GENERAL FUND REQUIREMENTS
JULY 1, 2020 - JUNE 30, 2021**

| Code | DESCRIPTION | 2017-18 ACTUAL | 2018-19 ACTUAL | 2019-20 | | 2020-21 | | |
|-------------|--|-------------------|-------------------|--------------|-------------------|--------------|-------------------|----------|
| | | | | FTE | BUDGET | FTE | PROPOSED | APPROVED |
| 5200 | TRANSFERS | | | | | | | |
| 710 | Transfer to Food Service Fund | 2,238 | 120,238 | | 31,481 | | 73,222 | |
| 712 | Transfer to Capital Projects Fund | 0 | 786,000 | | 0 | | 0 | |
| 713 | Transfer to Athletics Fund | 205,000 | 148,298 | | 134,000 | | 145,000 | |
| 714 | Transfer to Bus Replacement Fund | 60,000 | 60,000 | | 60,000 | | 130,800 | |
| 716 | Transfer to Debt Service Fund | 267,033 | 309,642 | | 471,900 | | 487,600 | |
| 5200 | TOTAL - TRANSFERS | 534,271 | 1,424,178 | | 697,381 | | 836,622 | |
| 6110 | OPERATING CONTINGENCY | | | | | | | |
| 810 | Contingency | 0 | 0 | | 580,779 | | 797,979 | |
| 6110 | TOTAL - OPERATING CONTINGENCY | 0 | 0 | | 580,779 | | 797,979 | |
| 7000 | ENDING FUND BALANCE | | | | | | | |
| 820 | Ending Fund Balance | 921,754 | 717,343 | | 0 | | 0 | |
| 7000 | TOTAL - ENDING FUND BALANCE | 921,754 | 717,343 | | 0 | | 0 | |
| | | | | | | | | |
| | TOTAL GENERAL FUND REQUIREMENTS | 9,767,149 | 10,720,243 | 53.33 | 10,039,600 | 50.25 | 10,878,300 | |

GRANTS

Funds 200-285

LOWELL SCHOOL DISTRICT #71
GRANT DESCRIPTIONS
JULY 1, 2020 - JUNE 30, 2021

PERKINS BASIC

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

YOUTH TRANSITION PROGRAM (YTP)

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

TITLE I-A

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

TITLE IIA

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

IDEA

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

IDEA ENHANCEMENT

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

SYSTEMS PERFORMANCE REVIEW (SPR&I)

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

LOWELL SCHOOL DISTRICT #71
GRANT DESCRIPTIONS
JULY 1, 2020 - JUNE 30, 2021

GEAR UP

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

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.

HIGH SCHOOL SUCCESS (MEASURE 98)

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

LOWELL SCHOOL DISTRICT #71
GRANT FUNDS - PERKINS BASIC
RESOURCES AND REQUIREMENTS
JULY 1, 2020 - JUNE 30, 2021

| Code | DESCRIPTION | 2017-18 ACTUAL | 2018-19 ACTUAL | 2019-20 | | 2020-21 | | |
|---------------------------|-----------------------------------|-------------------|-------------------|---------|--------------|---------|--------------|----------|
| | | | | FTE | BUDGET | FTE | PROPOSED | APPROVED |
| RESOURCES | | | | | | | | |
| 4700 | Federal Grants Through Lane ESD | 3,500 | 4,901 | | 5,000 | | 5,000 | |
| TOTAL RESOURCES | | 3,500 | 4,901 | | 5,000 | | 5,000 | |
| REQUIREMENTS | | | | | | | | |
| 2210 | Improvement of Instruction | | | | | | | |
| 410 | Consumable Supplies | 154 | 1,717 | | 1,500 | | 1,700 | |
| 460 | Non-Consumable Items | 3,346 | 3,184 | | 3,500 | | 3,300 | |
| TOTAL REQUIREMENTS | | 3,500 | 4,901 | | 5,000 | | 5,000 | |

LOWELL SCHOOL DISTRICT #71
GRANT FUNDS - YOUTH TRANSITION PROGRAM
RESOURCES AND REQUIREMENTS
JULY 1, 2020 - JUNE 30, 2021

| Code | DESCRIPTION | 2017-18 ACTUAL | 2018-19 ACTUAL | 2019-20 | | 2020-21 | | |
|---------------------------|---------------------------------|-------------------|-------------------|-------------|---------------|-------------|---------------|----------|
| | | | | FTE | BUDGET | FTE | PROPOSED | APPROVED |
| RESOURCES | | | | | | | | |
| 4700 | Federal Grants Through Lane ESD | 33,504 | 32,146 | | 26,000 | | 32,000 | |
| TOTAL RESOURCES | | 33,504 | 32,146 | | 26,000 | | 32,000 | |
| REQUIREMENTS | | | | | | | | |
| 2129 | Guidance Services | | | | | | | |
| 112 | Classified Salaries | 14,487 | 17,792 | 0.34 | 13,081 | 0.34 | 15,509 | |
| 122 | Substitute - Classified | 6,385 | 804 | | 0 | | 0 | |
| 211 | PERS | 3,168 | 3,891 | | 3,477 | | 4,123 | |
| 212 | PERS Pick-Up | 869 | 1,067 | | 785 | | 931 | |
| 220 | FICA | 1,215 | 1,024 | | 1,001 | | 1,186 | |
| 231 | Workers' Compensation Insurance | 73 | 63 | | 45 | | 49 | |
| 241 | Medical/Dental/Vision | 4,783 | 4,769 | | 4,454 | | 4,454 | |
| 242 | Life Insurance | 13 | 11 | | 10 | | 10 | |
| 340 | Travel/Training | 1,935 | 1,592 | | 2,200 | | 2,200 | |
| 410 | Consumable Supplies | 397 | 1,133 | | 647 | | 3,038 | |
| 460 | Non-Consumable Items | 179 | 0 | | 300 | | 500 | |
| TOTAL REQUIREMENTS | | 33,504 | 32,146 | 0.34 | 26,000 | 0.34 | 32,000 | |

LOWELL SCHOOL DISTRICT #71
GRANT FUNDS - TITLE I-A
RESOURCES AND REQUIREMENTS
JULY 1, 2020 - JUNE 30, 2021

| Code | DESCRIPTION | 2017-18 ACTUAL | 2018-19 ACTUAL | 2019-20 | | 2020-21 | | |
|--|--|-------------------|-------------------|-------------|---------------|-------------|---------------|----------|
| | | | | FTE | BUDGET | FTE | PROPOSED | APPROVED |
| RESOURCES | | | | | | | | |
| 4500 | Federal Grants Through the State | 119,141 | 85,640 | | 79,000 | | 79,000 | |
| TOTAL RESOURCES | | 119,141 | 85,640 | | 79,000 | | 79,000 | |
| REQUIREMENTS | | | | | | | | |
| 1272 | Title I-A | | | | | | | |
| 111 | Licensed Salaries | 11,026 | 1,538 | | 0 | | 0 | |
| 112 | Classified Salaries | 24,451 | 18,293 | 0.72 | 15,457 | 1.16 | 25,954 | |
| 113 | Administrators | 29,991 | 34,680 | 0.33 | 31,504 | 0.12 | 11,673 | |
| 211 | PERS/FICA | 22,833 | 19,179 | | 18,893 | | 15,137 | |
| 231 | Workers' Compensation Insurance | 271 | 196 | | 169 | | 135 | |
| 241 | Medical/Dental/Vision/Life | 9,846 | 8,845 | | 8,503 | | 4,981 | |
| 312 | Professional Development - Instructional | 3,689 | 0 | | 1,000 | | 10,000 | |
| 340 | Travel | 0 | 125 | | 0 | | 1,100 | |
| 410 | Consumable Supplies | 2,067 | 328 | | 575 | | 3,050 | |
| 640 | Dues and Fees | 596 | 120 | | 600 | | 2,000 | |
| 690 | Indirect | 6,627 | 2,336 | | 2,299 | | 4,970 | |
| Sub-Total - Title I-A | | 111,397 | 85,640 | 1.05 | 79,000 | 1.28 | 79,000 | |
| 2620 | Planning, Research, Development | | | | | | | |
| 113 | Administrators | 5,237 | 0 | | 0 | | 0 | |
| 210 | PERS/FICA | 1,857 | 0 | | 0 | | 0 | |
| 231 | Workers' Compensation Insurance | 18 | 0 | | 0 | | 0 | |
| 241 | Medical/Dental/Vision/Life | 632 | 0 | | 0 | | 0 | |
| Sub-Total - Planning, Research, Development | | 7,744 | 0 | 0.00 | 0 | 0.00 | 0 | |
| TOTAL REQUIREMENTS | | 119,141 | 85,640 | 1.05 | 79,000 | 1.28 | 79,000 | |

**LOWELL SCHOOL DISTRICT #71
GRANT FUNDS - TITLE II-A
RESOURCES AND REQUIREMENTS
JULY 1, 2020 - JUNE 30, 2021**

| Code | DESCRIPTION | 2017-18 ACTUAL | 2018-19 ACTUAL | 2019-20 | | 2020-21 | | |
|---------------------------|----------------------------------|-------------------|-------------------|-------------|---------------|-------------|--------------|----------|
| | | | | FTE | BUDGET | FTE | PROPOSED | APPROVED |
| RESOURCES | | | | | | | | |
| 4500 | Federal Grants Through the State | 11,801 | 22,234 | | 10,000 | | 7,000 | |
| TOTAL RESOURCES | | 11,801 | 22,234 | | 10,000 | | 7,000 | |
| REQUIREMENTS | | | | | | | | |
| 2240 | Professional Development | | | | | | | |
| 111 | Licensed Salaries | 8,643 | 14,928 | | 6,900 | | 4,665 | |
| 121 | Substitute Licensed | 89 | 180 | | 0 | | 0 | |
| 211 | PERS | 1,480 | 2,979 | | 1,834 | | 1,240 | |
| 212 | PERS Pick-Up | 389 | 790 | | 414 | | 280 | |
| 220 | FICA | 662 | 1,128 | | 528 | | 357 | |
| 231 | Workers' Compensation Insurance | 32 | 55 | | 26 | | 18 | |
| 340 | Travel | 0 | 1,469 | | 0 | | 0 | |
| 410 | Consumable Supplies | 0 | 290 | | 0 | | 0 | |
| 420 | Textbooks | 259 | 0 | | 0 | | 0 | |
| 690 | Indirect | 247 | 415 | | 298 | | 440 | |
| TOTAL REQUIREMENTS | | 11,801 | 22,234 | 0.00 | 10,000 | 0.00 | 7,000 | |

LOWELL SCHOOL DISTRICT #71
GRANT FUNDS - IDEA
RESOURCES AND REQUIREMENTS
JULY 1, 2020 - JUNE 30, 2021

| Code | DESCRIPTION | 2017-18 ACTUAL | 2018-19 ACTUAL | 2019-20 | | 2020-21 | | |
|---------------------------|----------------------------------|-------------------|-------------------|---------|---------------|---------|---------------|----------|
| | | | | FTE | BUDGET | FTE | PROPOSED | APPROVED |
| RESOURCES | | | | | | | | |
| 4500 | Federal Grants Through the State | 185,260 | 131,742 | | 90,000 | | 90,000 | |
| TOTAL RESOURCES | | 185,260 | 131,742 | | 90,000 | | 90,000 | |
| REQUIREMENTS | | | | | | | | |
| 1250 | Special Education | | | | | | | |
| 311 | Instruction Services | 182,069 | 131,742 | | 90,000 | | 90,000 | |
| 371 | Tuition | 3,191 | 0 | | 0 | | 0 | |
| TOTAL REQUIREMENTS | | 185,260 | 131,742 | | 90,000 | | 90,000 | |

LOWELL SCHOOL DISTRICT #71
GRANT FUNDS - IDEA ENHANCEMENT
RESOURCES AND REQUIREMENTS
JULY 1, 2020 - JUNE 30, 2021

| Code | DESCRIPTION | 2017-18 ACTUAL | 2018-19 ACTUAL | 2019-20 | | 2020-21 | | |
|---------------------------|----------------------------------|-------------------|-------------------|---------|--------------|---------|--------------|----------|
| | | | | FTE | BUDGET | FTE | PROPOSED | APPROVED |
| RESOURCES | | | | | | | | |
| 4500 | Federal Grants Through the State | 0 | 0 | | 1,600 | | 1,600 | |
| TOTAL RESOURCES | | 0 | 0 | | 1,600 | | 1,600 | |
| REQUIREMENTS | | | | | | | | |
| 2240 | Professional Development | | | | | | | |
| 121 | Substitute Licensed | 0 | 0 | | 1,430 | | 1,430 | |
| 220 | FICA | 0 | 0 | | 109 | | 109 | |
| 231 | Workers' Compensation Insurance | 0 | 0 | | 13 | | 5 | |
| 690 | Indirect | 0 | 0 | | 48 | | 56 | |
| TOTAL REQUIREMENTS | | 0 | 0 | | 1,600 | | 1,600 | |

LOWELL SCHOOL DISTRICT #71
GRANT FUNDS - SPR&I
RESOURCES AND REQUIREMENTS
JULY 1, 2020 - JUNE 30, 2021

| Code | DESCRIPTION | 2017-18 ACTUAL | 2018-19 ACTUAL | 2019-20 | | 2020-21 | | |
|---------------------------|----------------------------------|-------------------|-------------------|---------|--------------|---------|--------------|----------|
| | | | | FTE | BUDGET | FTE | PROPOSED | APPROVED |
| RESOURCES | | | | | | | | |
| 4500 | Federal Grants Through the State | 1,301 | 1,422 | | 1,400 | | 1,400 | |
| TOTAL RESOURCES | | 1,301 | 1,422 | | 1,400 | | 1,400 | |
| REQUIREMENTS | | | | | | | | |
| 2240 | Professional Development | | | | | | | |
| 121 | Substitute Licensed | 826 | 360 | | 900 | | 895 | |
| 122 | Substitute Classified | 0 | 180 | | 0 | | 0 | |
| 211 | PERS | 121 | 24 | | 0 | | 0 | |
| 220 | FICA | 63 | 41 | | 70 | | 68 | |
| 231 | Workers' Compensation Insurance | 3 | 2 | | 4 | | 2 | |
| 340 | Travel | 288 | 815 | | 386 | | 356 | |
| 690 | Indirect | 0 | 0 | | 40 | | 79 | |
| TOTAL REQUIREMENTS | | 1,301 | 1,422 | | 1,400 | | 1,400 | |

**LOWELL SCHOOL DISTRICT #71
GRANT FUNDS - GEAR UP
RESOURCES AND REQUIREMENTS
JULY 1, 2020 - JUNE 30, 2021**

| Code | DESCRIPTION | 2017-18 ACTUAL | 2018-19 ACTUAL | 2019-20 | | 2020-21 | | |
|---------------------------|---------------------------------|-------------------|-------------------|-------------|---------------|-------------|---------------|----------|
| | | | | FTE | BUDGET | FTE | PROPOSED | APPROVED |
| RESOURCES | | | | | | | | |
| 4700 | Federal Grants Through OSU | 48,554 | 57,148 | | 40,000 | | 40,000 | |
| TOTAL RESOURCES | | 48,554 | 57,148 | | 40,000 | | 40,000 | |
| REQUIREMENTS | | | | | | | | |
| 2120 | Guidance Services | | | | | | | |
| 111 | Licensed Salaries | 18,740 | 21,366 | 0.25 | 11,200 | 0.25 | 11,200 | |
| 121 | Substitute - Licensed | 714 | 180 | | 0 | | 0 | |
| 211 | PERS | 1,237 | 1,411 | | 0 | | 3,587 | |
| 212 | PERS Pick-Up | 305 | 333 | | 0 | | 0 | |
| 220 | FICA | 1,464 | 1,638 | | 857 | | 857 | |
| 231 | Workers' Compensation Insurance | 74 | 80 | | 35 | | 39 | |
| 310 | Instruction Services | 401 | 0 | | 2,000 | | 500 | |
| 340 | Travel | 2,875 | 4,826 | | 5,000 | | 5,000 | |
| 410 | Consumable Supplies | 1,740 | 1,620 | | 9,908 | | 1,817 | |
| 420 | Textbooks | 0 | 1,000 | | 1,000 | | 1,000 | |
| 460 | Non-Consumable Items | 1,153 | 2,586 | | 1,000 | | 2,000 | |
| 480 | Computer Hardware | 19,851 | 22,083 | | 9,000 | | 14,000 | |
| 640 | Dues and Fees | 0 | 25 | | 0 | | 0 | |
| TOTAL REQUIREMENTS | | 48,554 | 57,148 | 0.25 | 40,000 | 0.25 | 40,000 | |

LOWELL SCHOOL DISTRICT #71
GRANT FUNDS - STUDENT INVESTMENT ACCOUNT (SIA)
RESOURCES AND REQUIREMENTS
JULY 1, 2020 - JUNE 30, 2021

| Code | DESCRIPTION | 2017-18 ACTUAL | 2018-19 ACTUAL | 2019-20 | | 2020-21 | | |
|------------------------------------|---------------------------------|-------------------|-------------------|-------------|----------|-------------|----------------|----------|
| | | | | FTE | BUDGET | FTE | PROPOSED | APPROVED |
| RESOURCES | | | | | | | | |
| 3299 | Other Restricted State Grants | 0 | 0 | | 0 | | 807,000 | |
| TOTAL RESOURCES | | 0 | 0 | | 0 | | 807,000 | |
| REQUIREMENTS | | | | | | | | |
| 1111 Elementary | | | | | | | | |
| 111 | Licensed Salaries | 0 | 0 | | 0 | 1.50 | 77,595 | |
| 112 | Classified Salaries | 0 | 0 | | 0 | 0.75 | 16,484 | |
| 113 | Administrators | 0 | 0 | | 0 | 0.25 | 12,933 | |
| 211 | PERS/FICA | 0 | 0 | | 0 | | 43,048 | |
| 231 | Workers' Compensation Insurance | 0 | 0 | | 0 | | 369 | |
| 241 | Medical/Dental/Vision/Life | 0 | 0 | | 0 | | 36,512 | |
| 389 | Profesional Services | 0 | 0 | | 0 | | 25,000 | |
| 690 | Indirect | 0 | 0 | | 0 | | 9,209 | |
| Sub-Total - Elementary | | 0 | 0 | 0.00 | 0 | 2.50 | 221,150 | |
| 1131 High School | | | | | | | | |
| 111 | Licensed Salaries | 0 | 0 | | 0 | 1.50 | 77,595 | |
| 113 | Administrators | 0 | 0 | | 0 | 0.25 | 12,933 | |
| 211 | PERS/FICA | 0 | 0 | | 0 | | 36,419 | |
| 231 | Workers' Compensation Insurance | 0 | 0 | | 0 | | 306 | |
| 241 | Medical/Dental/Vision/Life | 0 | 0 | | 0 | | 36,480 | |
| 690 | Indirect | 0 | 0 | | 0 | | 7,117 | |
| Sub-Total - High School | | 0 | 0 | 0.00 | 0 | 1.75 | 170,850 | |
| 1288 Charter Schools | | | | | | | | |
| 360 | Charter School Payments - MVA | 0 | 0 | | 0 | | 76,000 | |
| 360 | Charter School Payments - BCA | 0 | 0 | | 0 | | 259,000 | |
| Sub-Total - Charter Schools | | 0 | 0 | 0.00 | 0 | 0.00 | 335,000 | |

LOWELL SCHOOL DISTRICT #71
GRANT FUNDS - STUDENT INVESTMENT ACCOUNT (SIA)
RESOURCES AND REQUIREMENTS
JULY 1, 2020 - JUNE 30, 2021

| Code | DESCRIPTION | 2017-18 ACTUAL | 2018-19 ACTUAL | 2019-20 | | 2020-21 | | | |
|-------------|------------------------------------|-------------------|-------------------|-------------|----------|-------------|----------------|----------|---------|
| | | | | FTE | BUDGET | FTE | PROPOSED | APPROVED | ADOPTED |
| 2542 | BUILDING MAINTENANCE | | | | | | | | |
| 590 | Other Capital Outlay | 0 | 0 | | 0 | | 32,000 | | |
| | Sub-Total - Charter Schools | 0 | 0 | 0.00 | 0 | 0.00 | 32,000 | | |
| 3100 | Food Service | | | | | | | | |
| 450 | Food Service | 0 | 0 | | 0 | | 48,000 | | |
| | Sub-Total - Food Service | 0 | 0 | 0.00 | 0 | 0.00 | 48,000 | | |
| | | | | | | | | | |
| | TOTAL REQUIREMENTS | 0 | 0 | 0.00 | 0 | 4.25 | 807,000 | | |

LOWELL SCHOOL DISTRICT #71
GRANT FUNDS - HIGH SCHOOL SUCCESS
RESOURCES AND REQUIREMENTS
JULY 1, 2020 - JUNE 30, 2021

| Code | DESCRIPTION | 2017-18 ACTUAL | 2018-19 ACTUAL | 2019-20 | | 2020-21 | | |
|---------------------------|---------------------------------|-------------------|-------------------|-------------|---------------|-------------|---------------|----------|
| | | | | FTE | BUDGET | FTE | PROPOSED | APPROVED |
| RESOURCES | | | | | | | | |
| 3299 | Other Restricted State Grants | 68,511 | 56,112 | | 67,000 | | 65,000 | |
| TOTAL RESOURCES | | 68,511 | 56,112 | | 67,000 | | 65,000 | |
| REQUIREMENTS | | | | | | | | |
| 2120 | Guidance Services | | | | | | | |
| 111 | Licensed Salaries | 38,471 | 33,215 | 0.50 | 22,075 | 0.70 | 34,699 | |
| 112 | Classified Salaries | 0 | 1,885 | | 0 | | 0 | |
| 121 | Substitute Licensed | 333 | 0 | | 0 | | 0 | |
| 211 | PERS | 0 | 943 | | 5,867 | | 9,224 | |
| 212 | PERS Pick-Up | 0 | 258 | | 1,325 | | 2,082 | |
| 220 | FICA | 2,923 | 2,574 | | 1,689 | | 2,655 | |
| 231 | Workers' Compensation Insurance | 138 | 123 | | 79 | | 118 | |
| 241 | Medical/Dental/Vision | 3,324 | 6,948 | | 7,296 | | 10,214 | |
| 340 | Travel | 0 | 0 | | 200 | | 0 | |
| 389 | Professional Services | 0 | 1,009 | | 3,900 | | 1,000 | |
| 410 | Consumable Supplies | 1,059 | 541 | | 2,000 | | 1,000 | |
| 420 | Textbooks | 0 | 0 | | 2,000 | | 1,000 | |
| 460 | Non-Consumable Items | 19,001 | 2,738 | | 18,000 | | 2,000 | |
| 480 | Computer Hardware | 0 | 3,869 | | 0 | | 0 | |
| 690 | Indirect | 3,262 | 2,009 | | 2,569 | | 1,008 | |
| TOTAL REQUIREMENTS | | 68,511 | 56,112 | 0.50 | 67,000 | 0.70 | 65,000 | |

**LOWELL SCHOOL DISTRICT #71
GRANT FUNDS - REAP
RESOURCES AND REQUIREMENTS
JULY 1, 2020 - JUNE 30, 2021**

| Code | DESCRIPTION | 2017-18 ACTUAL | 2018-19 ACTUAL | 2019-20 | | 2020-21 | | |
|---------------------------|--------------------------------------|-------------------|-------------------|-------------|----------|-------------|----------|----------|
| | | | | FTE | BUDGET | FTE | PROPOSED | APPROVED |
| RESOURCES | | | | | | | | |
| 4300 | Federal Grants Direct from Fed Govt. | 20,215 | 46,793 | | 0 | | 0 | |
| TOTAL RESOURCES | | 20,215 | 46,793 | | 0 | | 0 | |
| REQUIREMENTS | | | | | | | | |
| 1131 | High School | | | | | | | |
| 111 | Licensed Salaries | 0 | 30,195 | 0.00 | 0 | | 0 | |
| 112 | Classified Salaries | 150 | 383 | | 0 | | 0 | |
| 113 | Administrators | 13,066 | 0 | | 0 | | 0 | |
| 211 | PERS | 3,630 | 4,102 | | 0 | | 0 | |
| 212 | PERS Pick-Up | 803 | 1,125 | | 0 | | 0 | |
| 220 | FICA | 967 | 2,221 | | 0 | | 0 | |
| 231 | Workers' Compensation Insurance | 46 | 109 | | 0 | | 0 | |
| 241 | Medical/Dental/Vision | 1,498 | 8,081 | | 0 | | 0 | |
| 410 | Consumable Supplies | 0 | 577 | | 0 | | 0 | |
| 690 | Indirect | 55 | 0 | | 0 | | 0 | |
| TOTAL REQUIREMENTS | | 20,215 | 46,793 | 0.00 | 0 | 0.00 | 0 | |

LOWELL SCHOOL DISTRICT #71
GRANT FUNDS - KITS
RESOURCES AND REQUIREMENTS
JULY 1, 2020 - JUNE 30, 2021

| Code | DESCRIPTION | 2017-18 ACTUAL | 2018-19 ACTUAL | 2019-20 | | 2020-21 | | |
|--|-----------------------------------|-------------------|-------------------|-------------|----------|-------------|----------|----------|
| | | | | FTE | BUDGET | FTE | PROPOSED | APPROVED |
| RESOURCES | | | | | | | | |
| 1990 | Miscellaneous Revenue | 240 | 10,988 | | 0 | | 0 | |
| 4700 | Federal Grants Through United Way | 16,862 | 0 | | 0 | | 0 | |
| TOTAL RESOURCES | | 17,102 | 10,988 | | 0 | | 0 | |
| REQUIREMENTS | | | | | | | | |
| 2210 Improvement of Instruction | | | | | | | | |
| 111 | Licensed Salaries | 5,467 | 3,683 | | 0 | | 0 | |
| 112 | Classified Salaries | 7,291 | 4,712 | | 0 | | 0 | |
| 121 | Substitute - Classified | 0 | 200 | | 0 | | 0 | |
| 211 | PERS | 1,557 | 822 | | 0 | | 0 | |
| 212 | PERS Pick-Up | 378 | 226 | | 0 | | 0 | |
| 220 | FICA | 972 | 652 | | 0 | | 0 | |
| 231 | Workers' Compensation Insurance | 50 | 36 | | 0 | | 0 | |
| 410 | Consumable Supplies | 446 | 342 | | 0 | | 0 | |
| 690 | Indirect | 941 | 315 | | 0 | | 0 | |
| TOTAL REQUIREMENTS | | 17,102 | 10,988 | 0.00 | 0 | 0.00 | 0 | |

LOWELL SCHOOL DISTRICT #71
GRANT FUNDS - MISCELLANEOUS GRANTS
RESOURCES AND REQUIREMENTS
JULY 1, 2020 - JUNE 30, 2021

| Code | DESCRIPTION | 2017-18 ACTUAL | 2018-19 ACTUAL | 2019-20 | | 2020-21 | | |
|-------------------------------------|--|-------------------|-------------------|---------|----------|---------|----------|----------|
| | | | | FTE | BUDGET | FTE | PROPOSED | APPROVED |
| RESOURCES | | | | | | | | |
| 1920 | Gifts & Donations | 9,443 | 24,700 | | 0 | | 0 | |
| 3299 | Other Restricted State Grants | 12,915 | 12,460 | | 0 | | 0 | |
| 4500 | Federal Grants Through the State | 10,000 | 10,000 | | 0 | | 0 | |
| TOTAL RESOURCES | | 32,358 | 47,160 | | 0 | | 0 | |
| REQUIREMENTS | | | | | | | | |
| 111 | Elementary | | | | | | | |
| 312 | Professional Development - Instructional | 9,000 | 0 | | 0 | | 0 | |
| 340 | Travel | 0 | 1,543 | | 0 | | 0 | |
| 410 | Consumable Supplies | 5,159 | 3,586 | | 0 | | 0 | |
| 460 | Non-Consumable Items | 0 | 3,805 | | 0 | | 0 | |
| 480 | Computer Hardware | 1,399 | 0 | | 0 | | 0 | |
| Subtotal - High School | | 15,558 | 8,934 | | 0 | | 0 | |
| 1131 | High School | | | | | | | |
| 312 | Professional Development - Instructional | 1,884 | 0 | | 0 | | 0 | |
| 460 | Non-Consumable Items | 1,000 | 4,029 | | 0 | | 0 | |
| 690 | Indirect | 0 | 61 | | 0 | | 0 | |
| Subtotal - High School | | 2,884 | 4,090 | | 0 | | 0 | |
| 2120 | Guidance Services | | | | | | | |
| 100 | Salaries | 0 | 7,687 | | 0 | | 0 | |
| 200 | Benefits | 0 | 4,495 | | 0 | | 0 | |
| 340 | Travel | 0 | 45 | | 0 | | 0 | |
| 410 | Consumable Supplies | 0 | 1,273 | | 0 | | 0 | |
| Subtotal - Guidance Services | | 0 | 13,500 | | 0 | | 0 | |
| 2132 | Medical Services | | | | | | | |
| 390 | Other Professional Services | 0 | 464 | | 0 | | 0 | |
| Subtotal - Medical Services | | 0 | 464 | | 0 | | 0 | |

LOWELL SCHOOL DISTRICT #71
GRANT FUNDS - MISCELLANEOUS GRANTS
RESOURCES AND REQUIREMENTS
JULY 1, 2020 - JUNE 30, 2021

| Code | DESCRIPTION | 2017-18 ACTUAL | 2018-19 ACTUAL | 2019-20 | | 2020-21 | | |
|-------------|--|-------------------|-------------------|---------|----------|---------|----------|----------|
| | | | | FTE | BUDGET | FTE | PROPOSED | APPROVED |
| 2210 | Improvement of Instruction | | | | | | | |
| 100 | Salaries | 5,244 | 7,196 | | 0 | | 0 | |
| 200 | Benefits | 2,825 | 3,782 | | 0 | | 0 | |
| 410 | Consumable Supplies | 3,163 | 24 | | 0 | | 0 | |
| 460 | Non-Consumable Items | 2,684 | 515 | | 0 | | 0 | |
| | Subtotal - Improvement of Instruction | 13,916 | 11,517 | | 0 | | 0 | |
| 3100 | Food Service | | | | | | | |
| 450 | Food | 0 | 4,045 | | 0 | | 0 | |
| 460 | Non-Consumable Items | 0 | 4,610 | | 0 | | 0 | |
| | Subtotal - Food Service | 0 | 8,655 | | 0 | | 0 | |
| | TOTAL REQUIREMENTS | 32,358 | 47,160 | | 0 | | 0 | |

2017-18 Grants:

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

2018-19 Grants:

Chintimini - Microbes
Chintimini - Tinker Time
Chintimini - New Dimension
Chintimini - STEM It Up
CTE-Career Pathways
Lane County BMI
Farm to School
Student Support
Family Resource Center
Vision Screening
Music Counts
Hunger Free Oregon

LOWELL SCHOOL DISTRICT #71
GRANT FUNDS - EXCESS APPROPRIATIONS
RESOURCES AND REQUIREMENTS
JULY 1, 2020 - JUNE 30, 2021

| Code | DESCRIPTION | 2017-18 ACTUAL | 2018-19 ACTUAL | 2019-20 | | 2020-21 | | |
|--|---------------------------------------|-------------------|-------------------|---------|---------------|---------|---------------|----------|
| | | | | FTE | BUDGET | FTE | PROPOSED | APPROVED |
| RESOURCES | | | | | | | | |
| 3299 | Other Restricted State Grants | 0 | 0 | | 40,000 | | 40,000 | |
| 4700 | Federal Grants Through Other Agencies | 0 | 0 | | 40,000 | | 40,000 | |
| TOTAL RESOURCES | | 0 | 0 | | 80,000 | | 80,000 | |
| REQUIREMENTS | | | | | | | | |
| 1111 Elementary | | | | | | | | |
| 390 | Other Professional Services | 0 | 0 | | 40,000 | | 40,000 | |
| Subtotal - Elementary | | 0 | 0 | | 40,000 | | 40,000 | |
| 2210 Improvement of Instruction | | | | | | | | |
| 390 | Other Professional Services | 0 | 0 | | 40,000 | | 40,000 | |
| Subtotal - Improvement of Instruction | | 0 | 0 | | 40,000 | | 40,000 | |
| TOTAL REQUIREMENTS | | 0 | 0 | | 80,000 | | 80,000 | |

OTHER SPECIAL REVENUE FUNDS

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

**LOWELL SCHOOL DISTRICT #71
AFTER SCHOOL PROGRAM FUND
RESOURCES AND REQUIREMENTS
JULY 1, 2020 - JUNE 30, 2021**

| Code | DESCRIPTION | 2017-18 ACTUAL | 2018-19 ACTUAL | 2019-20 | | 2020-21 | | |
|---|---------------------------------|-------------------|-------------------|-------------|---------------|-------------|---------------|----------|
| | | | | FTE | BUDGET | FTE | PROPOSED | APPROVED |
| RESOURCES | | | | | | | | |
| 1990 | Miscellaneous Revenue | 24,201 | 26,622 | | 25,000 | | 31,000 | |
| 5400 | Beginning Fund Balance | 4,797 | 13,247 | | 16,000 | | 17,000 | |
| TOTAL RESOURCES | | 28,998 | 39,869 | | 41,000 | | 48,000 | |
| REQUIREMENTS | | | | | | | | |
| 1111 Elementary | | | | | | | | |
| 111 | Licensed Salaries | 150 | 0 | | 0 | | 0 | |
| 112 | Classified Salaries | 11,928 | 19,738 | 1.03 | 23,314 | 0.63 | 16,151 | |
| 122 | Substitute - Classified | 678 | 459 | | 500 | | 497 | |
| 211 | PERS | 276 | 46 | | 2,007 | | 5,173 | |
| 212 | PERS Pick-Up | 79 | 13 | | 453 | | 0 | |
| 220 | FICA | 976 | 1,545 | | 1,784 | | 1,273 | |
| 231 | Workers' Compensation Insurance | 72 | 82 | | 92 | | 61 | |
| 241 | Medical/Dental/Vision | 638 | 0 | | 0 | | 0 | |
| 242 | Life Insurance | 0 | 0 | | 0 | | 31 | |
| 410 | Supplies | 955 | 721 | | 1,000 | | 3,000 | |
| Subtotal - Elementary | | 15,752 | 22,604 | 1.03 | 29,150 | 0.63 | 26,186 | |
| 6110 Contingency | | | | | | | | |
| 810 | Contingency | 0 | 0 | | 11,850 | | 21,814 | |
| Subtotal - Contingency | | 0 | 0 | | 11,850 | | 21,814 | |
| 7000 Unappr. Ending Fund Balance | | | | | | | | |
| 820 | Reserved for Next Year | 13,246 | 17,265 | | 0 | | 0 | |
| Subtotal - Unappr. Ending Fund Balance | | 13,246 | 17,265 | | 0 | | 0 | |
| TOTAL REQUIREMENTS | | 28,998 | 39,869 | 1.03 | 41,000 | 0.63 | 48,000 | |

LOWELL SCHOOL DISTRICT #71
CONSTRUCTION EXCISE TAX FUND
RESOURCES AND REQUIREMENTS
JULY 1, 2020 - JUNE 30, 2021

| Code | DESCRIPTION | 2017-18 ACTUAL | 2018-19 ACTUAL | 2019-20 | | 2020-21 | | |
|---|-----------------------------|-------------------|-------------------|---------|---------------|---------|---------------|----------|
| | | | | FTE | BUDGET | FTE | PROPOSED | APPROVED |
| RESOURCES | | | | | | | | |
| 1130 | Construction Excise Tax | 29,939 | 23,069 | | 25,000 | | 25,000 | |
| 5400 | Beginning Fund Balance | 10,426 | 21,225 | | 29,000 | | 67,000 | |
| TOTAL RESOURCES | | 40,365 | 44,294 | | 54,000 | | 92,000 | |
| REQUIREMENTS | | | | | | | | |
| 2540 | Maintenance and Repair | | | | | | | |
| 590 | Capital Outlay | 19,140 | 0 | | 54,000 | | 92,000 | |
| Subtotal - Maintenance and Repair | | 19,140 | 0 | | 54,000 | | 92,000 | |
| 7000 | Unappr. Ending Fund Balance | | | | | | | |
| 820 | Reserved for Next Year | 21,225 | 44,294 | | 0 | | 0 | |
| Subtotal - Unappr. Ending Fund Balance | | 21,225 | 44,294 | | 0 | | 0 | |
| TOTAL REQUIREMENTS | | 40,365 | 44,294 | | 54,000 | | 92,000 | |

**LOWELL SCHOOL DISTRICT #71
BUS REPLACEMENT FUND
RESOURCES AND REQUIREMENTS
JULY 1, 2020 - JUNE 30, 2021**

| Code | DESCRIPTION | 2017-18 ACTUAL | 2018-19 ACTUAL | 2019-20 | | 2020-21 | | |
|---|----------------------------------|-------------------|-------------------|---------|----------------|---------|----------------|----------|
| | | | | FTE | BUDGET | FTE | PROPOSED | APPROVED |
| RESOURCES | | | | | | | | |
| 1990 | Miscellaneous | 0 | 0 | | 0 | | 73,000 | |
| 3222 | SSF Transportation Reimbursement | 51,964 | 83,282 | | 68,000 | | 92,000 | |
| 5100 | Proceeds from Debt | 0 | 154,397 | | 0 | | 0 | |
| 5200 | Transfer from General Fund | 60,000 | 60,000 | | 60,000 | | 130,800 | |
| 5300 | Sale of Fixed Assets | 2,750 | 0 | | 0 | | 0 | |
| 5400 | Beginning Fund Balance | 58,204 | 87,194 | | 117,000 | | 102,000 | |
| TOTAL RESOURCES | | 172,918 | 384,873 | | 245,000 | | 397,800 | |
| REQUIREMENTS | | | | | | | | |
| 2550 Bus Replacement | | | | | | | | |
| 564 | Bus Purchase | 0 | 205,405 | | 140,200 | | 293,000 | |
| Subtotal - Bus Replacement | | 0 | 205,405 | | 140,200 | | 293,000 | |
| 5100 Debt Service | | | | | | | | |
| 610 | Principal | 71,034 | 85,365 | | 83,500 | | 86,590 | |
| 622 | Interest | 14,690 | 19,112 | | 21,300 | | 18,210 | |
| Subtotal - Debt Service | | 85,724 | 104,477 | | 104,800 | | 104,800 | |
| 7000 Unappr. Ending Fund Balance | | | | | | | | |
| 820 | Reserved for Next Year | 87,194 | 74,991 | | 0 | | 0 | |
| Subtotal - Unappr. Ending Fund Balance | | 87,194 | 74,991 | | 0 | | 0 | |
| TOTAL REQUIREMENTS | | 172,918 | 384,873 | | 245,000 | | 397,800 | |

LOWELL SCHOOL DISTRICT #71
RENTAL HOUSES FUND
RESOURCES AND REQUIREMENTS
JULY 1, 2020 - JUNE 30, 2021

| Code | DESCRIPTION | 2017-18 | 2018-19 | 2019-20 | | 2020-21 | | | |
|---|-------------------------|---------------|---------------|-------------|---------------|-------------|---------------|----------|---------|
| | | ACTUAL | ACTUAL | FTE | BUDGET | FTE | PROPOSED | APPROVED | ADOPTED |
| RESOURCES | | | | | | | | | |
| 1910 | Rental Income | 39,491 | 45,113 | | 43,134 | | 49,335 | | |
| 5400 | Beginning Fund Balance | 795 | 13,012 | | 10,000 | | 40,000 | | |
| TOTAL RESOURCES | | 40,286 | 58,125 | | 53,134 | | 89,335 | | |
| REQUIREMENTS | | | | | | | | | |
| 1131 High School | | | | | | | | | |
| 111 | Licensed Salaries | 5,139 | 5,512 | 0.08 | 5,267 | 0.08 | 5,399 | | |
| 211 | PERS | 1,398 | 1,499 | | 1,688 | | 1,730 | | |
| 212 | PERS Pick-Up | 308 | 331 | | 316 | | 324 | | |
| 220 | FICA | 383 | 422 | | 403 | | 413 | | |
| 231 | Workers' Compensation | 18 | 18 | | 18 | | 18 | | |
| 241 | Medical/Dental/Vision | 986 | 0 | | 1,094 | | 1,094 | | |
| Subtotal - High School | | 8,232 | 7,782 | 0.08 | 8,786 | 0.08 | 8,978 | | |
| 2540 Maintenance and Repair | | | | | | | | | |
| 322 | Repairs & Maintenance | 10,458 | 26,957 | | 32,908 | | 66,857 | | |
| 325 | Electricity | 2,713 | 2,389 | | 2,000 | | 2,500 | | |
| 389 | Property Management Fee | 4,521 | 4,824 | | 4,940 | | 5,000 | | |
| 410 | Supplies | 1,041 | 2,926 | | 2,000 | | 3,000 | | |
| 460 | Non-Consumable Items | 309 | 1,228 | | 1,600 | | 2,000 | | |
| 640 | Dues and Fees | 0 | 752 | | 900 | | 1,000 | | |
| Subtotal - Maintenance and Repair | | 19,042 | 39,076 | | 44,348 | | 80,357 | | |
| 7000 Unappr. Ending Fund Balance | | | | | | | | | |
| 820 | Reserved for Next Year | 13,012 | 11,267 | | 0 | | 0 | | |
| Subtotal - Unappr. Ending Fund Balance | | 13,012 | 11,267 | | 0 | | 0 | | |
| TOTAL REQUIREMENTS | | 40,286 | 58,125 | 0.08 | 53,134 | 0.08 | 89,335 | | |

LOWELL SCHOOL DISTRICT #71
ATHLETICS AND ACTIVITIES FUND
RESOURCES AND REQUIREMENTS
JULY 1, 2020 - JUNE 30, 2021

| Code | DESCRIPTION | 2017-18 ACTUAL | 2018-19 ACTUAL | 2019-20 | | 2020-21 | | |
|---------------------------------|---|-------------------|-------------------|---------|----------------|---------|----------------|----------|
| | | | | FTE | BUDGET | FTE | PROPOSED | APPROVED |
| RESOURCES | | | | | | | | |
| 1990 | Miscellaneous | 3,355 | 3,730 | | 5,000 | | 4,000 | |
| 5200 | Transfer From General Fund | 205,000 | 148,298 | | 134,000 | | 145,000 | |
| 5400 | Beginning Fund Balance | 142 | 269 | | 0 | | 0 | |
| TOTAL RESOURCES | | 208,497 | 152,297 | | 139,000 | | 149,000 | |
| REQUIREMENTS | | | | | | | | |
| ATHLETICS | | | | | | | | |
| 1122 | Jr. High School Extra Curricular | | | | | | | |
| 124 | Temporary Salaries | 2,500 | 2,000 | | 3,000 | | 3,000 | |
| 130 | Extra Duty | 1,000 | 1,500 | | 0 | | 0 | |
| 210 | PERS/PERS Pick-up | 278 | 418 | | 163 | | 0 | |
| 220 | FICA | 268 | 263 | | 230 | | 230 | |
| 231 | Workers Comp | 16 | 14 | | 9 | | 9 | |
| 380 | Officials | 0 | 1,880 | | 0 | | 5,000 | |
| Subtotal-Jr. High School | | 4,062 | 6,075 | | 3,402 | | 8,239 | |
| 1132 | High School Extra Curricular | | | | | | | |
| 124 | Temporary | 25,400 | 25,500 | | 26,200 | | 29,200 | |
| 130 | Extra Duty Pay | 14,600 | 18,600 | | 13,100 | | 11,000 | |
| 210 | PERS/PERS Pick-up | 7,545 | 8,949 | | 8,663 | | 5,453 | |
| 220 | FICA | 3,025 | 3,313 | | 3,006 | | 3,076 | |
| 231 | Workers Comp | 159 | 164 | | 143 | | 122 | |
| 319 | Student Activity Funds | 8,000 | 8,000 | | 8,000 | | 8,500 | |
| 322 | Repairs and Maintenance | 12,159 | 15,599 | | 2,000 | | 500 | |
| 340 | Travel | 3,441 | 3,792 | | 5,000 | | 6,950 | |
| 380 | Officials | 21,548 | 12,480 | | 22,575 | | 18,400 | |
| 410 | Supplies | 80 | 4,405 | | 778 | | 8,619 | |
| 590 | Capital Outlay | 67,300 | 0 | | 0 | | 0 | |
| 640 | Dues and Fees | 1,887 | 512 | | 0 | | 3,450 | |
| Subtotal-High School | | 165,144 | 101,314 | | 89,465 | | 95,270 | |

LOWELL SCHOOL DISTRICT #71
ATHLETICS AND ACTIVITIES FUND
RESOURCES AND REQUIREMENTS
JULY 1, 2020 - JUNE 30, 2021

| Code | DESCRIPTION | 2017-18 ACTUAL | 2018-19 ACTUAL | 2019-20 | | 2020-21 | | |
|---|-------------------------------------|-------------------|-------------------|-------------|----------------|-------------|----------------|----------|
| | | | | FTE | BUDGET | FTE | PROPOSED | APPROVED |
| ACTIVITIES | | | | | | | | |
| 1132 | High School Extra Curricular | | | | | | | |
| 130 | Extra Duty Pay | 13,850 | 12,150 | | 14,100 | | 12,800 | |
| 210 | PERS/PERS Pick-up | 4,128 | 3,513 | | 4,867 | | 4,248 | |
| 220 | FICA | 1,031 | 894 | | 1,079 | | 978 | |
| 231 | Workers Comp | 52 | 44 | | 66 | | 40 | |
| 410 | Supplies | 1,000 | 1,637 | | 1,000 | | 1,000 | |
| 640 | Dues and Fees | 2,005 | 2,070 | | 2,100 | | 3,500 | |
| Subtotal-High School | | 22,066 | 20,308 | | 23,212 | | 22,566 | |
| 2550 | Transportation | | | | | | | |
| 112 | Classified Salaries | 12,799 | 18,235 | | 0 | | 16,000 | |
| 130 | Extra Duty | 0 | 0 | | 16,000 | | 0 | |
| 210 | PERS/PERS Pick-up | 2,855 | 4,599 | | 5,213 | | 5,213 | |
| 220 | FICA | 957 | 1,379 | | 1,224 | | 1,224 | |
| 231 | Workers Comp | 345 | 387 | | 484 | | 488 | |
| Subtotal-Transportation | | 16,956 | 24,600 | | 22,921 | | 22,925 | |
| 7000 | Unappr. Ending Fund Balance | | | | | | | |
| 820 | Reserved for Next Year | 269 | 0 | | 0 | | 0 | |
| Subtotal - Unappr. Ending Fund Balance | | 269 | 0 | | 0 | | 0 | |
| TOTAL REQUIREMENTS | | 208,497 | 152,297 | 0.00 | 139,000 | 0.00 | 149,000 | |

LOWELL SCHOOL DISTRICT #71
ACTIVITY FUND
RESOURCES AND REQUIREMENTS
JULY 1, 2020 - JUNE 30, 2021

| Code | DESCRIPTION | 2017-18 ACTUAL | 2018-19 ACTUAL | 2019-20 | | 2020-21 | | |
|---|---|-------------------|-------------------|---------|----------------|---------|----------------|----------|
| | | | | FTE | BUDGET | FTE | PROPOSED | APPROVED |
| RESOURCES | | | | | | | | |
| 1510 | Interest | 33 | 36 | | 100 | | 50 | |
| 1760 | Club Fundraising | 95,091 | 93,344 | | 95,000 | | 95,000 | |
| 1920 | Gifts & Donations | 15,528 | 24,331 | | 24,000 | | 25,000 | |
| 1990 | Miscellaneous Revenue | 969 | 0 | | 1,000 | | 1,000 | |
| 5400 | Beginning Fund Balance | 46,743 | 53,603 | | 50,000 | | 53,000 | |
| TOTAL RESOURCES | | 158,364 | 171,314 | | 170,100 | | 174,050 | |
| REQUIREMENTS | | | | | | | | |
| 1132 Extracurricular | | | | | | | | |
| 324 | Rentals | 0 | 616 | | 0 | | 500 | |
| 340 | Travel | 0 | 12,117 | | 0 | | 12,000 | |
| 351 | Telephone | 0 | 476 | | 0 | | 500 | |
| 389 | Non-Instructional Professional Services | 10,459 | 5,934 | | 11,000 | | 8,000 | |
| 410 | Supplies | 69,115 | 84,165 | | 134,100 | | 128,050 | |
| 640 | Dues and Fees | 25,187 | 15,597 | | 25,000 | | 25,000 | |
| Subtotal - Extracurricular | | 104,761 | 118,905 | | 170,100 | | 174,050 | |
| 7000 Unappr. Ending Fund Balance | | | | | | | | |
| 820 | Reserved for Next Year | 53,603 | 52,409 | | 0 | | 0 | |
| Subtotal - Unappr. Ending Fund Balance | | 53,603 | 52,409 | | 0 | | 0 | |
| TOTAL REQUIREMENTS | | 158,364 | 171,314 | | 170,100 | | 174,050 | |

LOWELL SCHOOL DISTRICT #71
FOOD SERVICE FUND
RESOURCES AND REQUIREMENTS
JULY 1, 2020 - JUNE 30, 2021

| Code | DESCRIPTION | 2017-18 ACTUAL | 2018-19 ACTUAL | 2019-20 | | 2020-21 | | |
|--|---|-------------------|-------------------|-------------|----------------|-------------|----------------|----------|
| | | | | FTE | BUDGET | FTE | PROPOSED | APPROVED |
| RESOURCES | | | | | | | | |
| 1610 | Food Sales | 13,045 | 10,092 | | 10,000 | | 10,100 | |
| 1990 | Miscellaneous | 1,000 | 955 | | 600 | | 2,500 | |
| 3299 | Other State Reimbursements | 694 | 891 | | 600 | | 500 | |
| 4505 | Federal - Breakfast and Lunch Program | 243,824 | 202,818 | | 200,000 | | 194,000 | |
| 4506 | Federal - Child and Adult Care Food Program | 178,288 | 81,349 | | 180,000 | | 90,000 | |
| 4507 | Federal - Summer Food Service Program | 34,806 | 25,224 | | 20,000 | | 20,000 | |
| 4900 | Commodities | 19,375 | 21,366 | | 20,000 | | 20,000 | |
| 5100 | Proceeds from Debt | 0 | 45,000 | | 0 | | 0 | |
| 5200 | Transfer From General Fund | 2,238 | 120,238 | | 31,481 | | 73,222 | |
| 5400 | Beginning Fund Balance | 29,161 | 44,201 | | 0 | | 0 | |
| TOTAL RESOURCES | | 522,431 | 552,134 | | 462,681 | | 410,322 | |
| REQUIREMENTS | | | | | | | | |
| 2542 Building Maintenance | | | | | | | | |
| 112 | Classified Salaries | 6,296 | 7,948 | 0.00 | 0 | 0.21 | 7,967 | |
| 210 | PERS/FICA/Workers Comp | 2,383 | 2,996 | | 0 | | 3,383 | |
| 241 | Medical/Dental/Vision/Life | 1,972 | 2,361 | | 0 | | 2,799 | |
| Subtotal - Building Maintenance | | 10,651 | 13,305 | 0.00 | 0 | 0.21 | 14,149 | |
| 3100 Food Service | | | | | | | | |
| 112 | Classified Salaries | 66,247 | 70,161 | 2.34 | 55,508 | 2.45 | 63,711 | |
| 114 | Managerial-Confidential | 78,030 | 81,230 | 1.00 | 86,056 | 1.00 | 84,066 | |
| 122 | Substitutes - Classified | 964 | 4,818 | | 3,036 | | 3,040 | |
| 210 | PERS/FICA/Workers Comp | 47,116 | 68,901 | | 58,641 | | 61,374 | |
| 241 | Medical/Dental/Vision/Life | 23,504 | 25,330 | | 28,815 | | 29,492 | |
| 243 | TSA | 165 | 0 | | 0 | | 0 | |
| 322 | Repairs and Maintenance | 132 | 3,464 | | 1,000 | | 500 | |
| 340 | Travel | 4,573 | 4,641 | | 2,000 | | 700 | |

LOWELL SCHOOL DISTRICT #71
FOOD SERVICE FUND
RESOURCES AND REQUIREMENTS
JULY 1, 2020 - JUNE 30, 2021

| Code | DESCRIPTION | 2017-18 ACTUAL | 2018-19 ACTUAL | 2019-20 | | 2020-21 | | | |
|---|------------------------------------|-------------------|-------------------|-------------|----------------|-------------|----------------|----------|---------|
| | | | | FTE | BUDGET | FTE | PROPOSED | APPROVED | ADOPTED |
| 389 | Professional Services | 0 | 168 | | 0 | | 0 | | |
| 410 | Supplies | 10,236 | 5,185 | | 4,000 | | 4,000 | | |
| 450 | Food | 193,084 | 176,169 | | 180,000 | | 132,000 | | |
| 460 | Non-Consumable Items | 2,928 | 3,639 | | 0 | | 0 | | |
| 470 | Software | 0 | 0 | | 1,500 | | 0 | | |
| 540 | Equipment Purchase | 0 | 50,689 | | 0 | | 0 | | |
| 640 | Dues and Fees | 7,955 | 6,316 | | 4,000 | | 5,000 | | |
| Subtotal - Food Service | | 434,934 | 500,711 | 3.34 | 424,556 | 3.45 | 383,883 | | |
| 5100 | Debt Service | | | | | | | | |
| 610 | Principal | 0 | 4,997 | | 3,725 | | 9,410 | | |
| 621 | Interest | 0 | 476 | | 1,755 | | 2,880 | | |
| Subtotal - Transfers | | 0 | 5,473 | | 5,480 | | 12,290 | | |
| 5200 | Transfers | | | | | | | | |
| 716 | Transfer to Debt Service Fund | 32,645 | 32,645 | | 32,645 | | 0 | | |
| Subtotal - Transfers | | 32,645 | 32,645 | | 32,645 | | 0 | | |
| 7000 | Unappr. Ending Fund Balance | | | | | | | | |
| 820 | Reserved for Next Year | 44,201 | 0 | | 0 | | 0 | | |
| Subtotal - Unappr. Ending Fund Balance | | 44,201 | 0 | | 0 | | 0 | | |
| TOTAL REQUIREMENTS | | 522,431 | 552,134 | 3.34 | 462,681 | 3.66 | 410,322 | | |

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, 2020 - JUNE 30, 2021

| Code | DESCRIPTION | 2017-18 ACTUAL | 2018-19 ACTUAL | 2019-20 | | 2020-21 | | |
|---|------------------------------------|-------------------|-------------------|---------|----------------|---------|----------------|----------|
| | | | | FTE | BUDGET | FTE | PROPOSED | APPROVED |
| RESOURCES | | | | | | | | |
| 1910 | Rental Income | 87,600 | 45,000 | | 45,000 | | 45,000 | |
| 5200 | Transfer from General Fund | 267,033 | 309,642 | | 471,900 | | 487,600 | |
| 5200 | Transfer from Food Service Fund | 32,645 | 32,645 | | 32,645 | | 0 | |
| TOTAL RESOURCES | | 387,278 | 387,287 | | 549,545 | | 532,600 | |
| REQUIREMENTS | | | | | | | | |
| 5100 | Debt Service | | | | | | | |
| 610 | Principal | 268,835 | 278,530 | | 359,100 | | 347,200 | |
| 621 | Interest | 118,443 | 108,757 | | 190,445 | | 185,400 | |
| Subtotal - Debt Service | | 387,278 | 387,287 | | 549,545 | | 532,600 | |
| 7000 | Unappr. Ending Fund Balance | | | | | | | |
| 820 | Reserved for Next Year | 0 | 0 | | 0 | | 0 | |
| Subtotal - Unappr. Ending Fund Balance | | 0 | 0 | | 0 | | 0 | |
| TOTAL REQUIREMENTS | | 387,278 | 387,287 | | 549,545 | | 532,600 | |

LOWELL SCHOOL DISTRICT #71
DEBT SERVICE FUND - GENERAL OBLIGATION BONDS
RESOURCES AND REQUIREMENTS
JULY 1, 2020 - JUNE 30, 2021

| Code | DESCRIPTION | 2017-18 ACTUAL | 2018-19 ACTUAL | 2019-20 | | 2020-21 | | |
|---|------------------------------------|-------------------|-------------------|---------|----------------|---------|----------------|----------|
| | | | | FTE | BUDGET | FTE | PROPOSED | APPROVED |
| RESOURCES | | | | | | | | |
| 1111 | Current Year Property Tax | 0 | 249,828 | | 253,600 | | 249,500 | |
| 1112 | Prior Year Property Tax | 0 | 0 | | 1,900 | | 1,800 | |
| 1190 | Penalties & Interest on Taxes | 0 | 116 | | 300 | | 200 | |
| 1510 | Interest | 0 | 1,550 | | 2,200 | | 500 | |
| 5400 | Beginning Fund Balance | 0 | 0 | | 0 | | 14,000 | |
| TOTAL RESOURCES | | 0 | 251,494 | | 258,000 | | 266,000 | |
| REQUIREMENTS | | | | | | | | |
| 5100 | Debt Service | | | | | | | |
| 610 | Principal | 0 | 0 | | 70,000 | | 93,000 | |
| 621 | Interest | 0 | 244,010 | | 188,000 | | 173,000 | |
| Subtotal - Debt Service | | 0 | 244,010 | | 258,000 | | 266,000 | |
| 7000 | Unappr. Ending Fund Balance | | | | | | | |
| 820 | Reserved for Next Year | 0 | 7,484 | | 0 | | 0 | |
| Subtotal - Unappr. Ending Fund Balance | | 0 | 7,484 | | 0 | | 0 | |
| TOTAL REQUIREMENTS | | 0 | 251,494 | | 258,000 | | 266,000 | |

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, 2020 - JUNE 30, 2021

| Code | DESCRIPTION | 2017-18 ACTUAL | 2018-19 ACTUAL | 2019-20 | | 2020-21 | | |
|---|-----------------------------------|-------------------|-------------------|---------|------------------|---------|----------------|----------|
| | | | | FTE | BUDGET | FTE | PROPOSED | APPROVED |
| RESOURCES | | | | | | | | |
| 3299 | Seismic Grant | 1,213,786 | 570,216 | | 1,217,000 | | 0 | |
| 5200 | Transfer From General Fund | 0 | 786,000 | | 0 | | 0 | |
| 5400 | Beginning Fund Balance | 44,194 | 0 | | 786,000 | | 676,000 | |
| TOTAL RESOURCES | | 1,257,980 | 1,356,216 | | 2,003,000 | | 676,000 | |
| REQUIREMENTS | | | | | | | | |
| 2540 Operations and Maintenance | | | | | | | | |
| 590 | Capital Outlay | 17,838 | 0 | | 0 | | 0 | |
| Subtotal - Operations & Maintenance | | 17,838 | 0 | | 0 | | 0 | |
| 4150 Building Acquisition/improvements | | | | | | | | |
| 383 | Architect | 39,634 | 96,592 | | 100,000 | | 0 | |
| 520 | Building Acquisition/improvements | 183,019 | 79,452 | | 1,903,000 | | 676,000 | |
| 590 | Capital Outlay | 1,017,489 | 473,624 | | 0 | | 0 | |
| Subtotal - Bldg Acquisition/Improvements | | 1,240,142 | 649,668 | | 2,003,000 | | 676,000 | |
| 7000 Unappr. Ending Fund Balance | | | | | | | | |
| 820 | Reserved for Next Year | 0 | 706,548 | | 0 | | 0 | |
| Subtotal - Unappr. Ending Fund Balance | | 0 | 706,548 | | 0 | | 0 | |
| TOTAL REQUIREMENTS | | 1,257,980 | 1,356,216 | | 2,003,000 | | 676,000 | |

LOWELL SCHOOL DISTRICT #71
CAPITAL PROJECTS - BOND PROJECTS
RESOURCES AND REQUIREMENTS
JULY 1, 2020 - JUNE 30, 2021

| Code | DESCRIPTION | 2017-18 ACTUAL | 2018-19 ACTUAL | 2019-20 | | 2020-21 | | |
|---|-----------------------------------|-------------------|-------------------|---------|------------------|---------|----------|----------|
| | | | | FTE | BUDGET | FTE | PROPOSED | APPROVED |
| RESOURCES | | | | | | | | |
| 1510 | Interest | 31,435 | 108,880 | | 53,600 | | 0 | |
| 5110 | Bond Proceeds | 4,000,000 | 0 | | 0 | | 0 | |
| 5120 | Bond Premium | 575,132 | 0 | | 0 | | 0 | |
| 5400 | Beginning Fund Balance | 0 | 4,414,685 | | 3,563,000 | | 0 | |
| TOTAL RESOURCES | | 4,606,567 | 4,523,565 | | 3,616,600 | | 0 | |
| REQUIREMENTS | | | | | | | | |
| 4150 Building Acquisition/Improvements | | | | | | | | |
| 383 | Architect | 98,804 | 518,353 | | 364,000 | | 0 | |
| 389 | Professional Services | 75,603 | 104,312 | | 40,000 | | 0 | |
| 460 | Non-Consumable Items | 0 | 280 | | 0 | | 0 | |
| 520 | Building Acquisition/Improvements | 0 | 169,989 | | 3,202,600 | | 0 | |
| 640 | Dues and Fees | 17,475 | 265,831 | | 10,000 | | 0 | |
| Subtotal - Bldg Acquisition/Improvements | | 191,882 | 1,058,765 | | 3,616,600 | | 0 | |
| 7000 Unappr. Ending Fund Balance | | | | | | | | |
| 820 | Reserved for Next Year | 4,414,685 | 3,464,800 | | 0 | | 0 | |
| Subtotal - Unappr. Ending Fund Balance | | 4,414,685 | 3,464,800 | | 0 | | 0 | |
| TOTAL REQUIREMENTS | | | | | | | | |
| TOTAL REQUIREMENTS | | 4,606,567 | 4,523,565 | | 3,616,600 | | 0 | |

**LOWELL SCHOOL DISTRICT #71
CAPITAL PROJECTS - OSCIM GRANT
RESOURCES AND REQUIREMENTS
JULY 1, 2020 - JUNE 30, 2021**

| Code | DESCRIPTION | 2017-18 ACTUAL | 2018-19 ACTUAL | 2019-20 | | 2020-21 | | |
|---------------------------|--|-------------------|-------------------|---------|------------------|---------|----------|----------|
| | | | | FTE | BUDGET | FTE | PROPOSED | APPROVED |
| RESOURCES | | | | | | | | |
| 3299 | OSCIM Grant | 0 | 1,141,475 | | 2,970,000 | | 0 | |
| TOTAL RESOURCES | | 0 | 1,141,475 | | 2,970,000 | | 0 | |
| REQUIREMENTS | | | | | | | | |
| 4150 | Building Acquisition/Improvements | | | | | | | |
| 383 | Architect | 0 | 25,000 | | 400,000 | | 0 | |
| 389 | Professional Services | 0 | 1,862 | | 80,000 | | 0 | |
| 520 | Building Acquisition/Improvements | 0 | 1,113,210 | | 2,440,000 | | 0 | |
| 640 | Dues and Fees | 0 | 1,403 | | 50,000 | | 0 | |
| TOTAL REQUIREMENTS | | 0 | 1,141,475 | | 2,970,000 | | 0 | |

LOWELL SCHOOL DISTRICT #71
CAPITAL PROJECTS - CAPITAL LOAN
RESOURCES AND REQUIREMENTS
JULY 1, 2020 - JUNE 30, 2021

| Code | DESCRIPTION | 2017-18 ACTUAL | 2018-19 ACTUAL | 2019-20 | | 2020-21 | | |
|---|--|-------------------|-------------------|---------|------------------|---------|----------------|----------|
| | | | | FTE | BUDGET | FTE | PROPOSED | APPROVED |
| RESOURCES | | | | | | | | |
| 1510 | Interest | 0 | 31,984 | | 30,000 | | 2,000 | |
| 5100 | Proceeds From Debt | 0 | 2,007,500 | | 0 | | 0 | |
| 5400 | Beginning Fund Balance | 0 | 0 | | 2,032,000 | | 700,000 | |
| TOTAL RESOURCES | | 0 | 2,039,484 | | 2,062,000 | | 702,000 | |
| REQUIREMENTS | | | | | | | | |
| 4150 | Building Acquisition/Improvements | | | | | | | |
| 389 | Professional Services | 0 | 7,500 | | 0 | | 0 | |
| 520 | Building Acquisition/Improvements | 0 | 0 | | 2,062,000 | | 702,000 | |
| Subtotal - Bldg Acquisition/Improvements | | 0 | 7,500 | | 2,062,000 | | 702,000 | |
| 7000 | Unappr. Ending Fund Balance | | | | | | | |
| 820 | Reserved for Next Year | 0 | 2,031,984 | | 0 | | 0 | |
| Subtotal - Unappr. Ending Fund Balance | | 0 | 2,031,984 | | 0 | | 0 | |
| TOTAL REQUIREMENTS | | 0 | 2,039,484 | | 2,062,000 | | 702,000 | |

ENTERPRISE FUND

Fund 500

LOWELL SCHOOL DISTRICT #71
SYNERGY FOOD SERVICES FUND
RESOURCES AND REQUIREMENTS
JULY 1, 2020 - JUNE 30, 2021

| Code | DESCRIPTION | 2017-18 ACTUAL | 2018-19 ACTUAL | 2019-20 | | 2020-21 | | |
|---|---|-------------------|-------------------|-------------|---------------|-------------|---------------|----------|
| | | | | FTE | BUDGET | FTE | PROPOSED | APPROVED |
| RESOURCES | | | | | | | | |
| 1941 | Services provided to Other Oregon Districts | 24,000 | 64,771 | | 67,000 | | 31,000 | |
| 5400 | Beginning Fund Balance | 0 | 1,958 | | 0 | | 0 | |
| TOTAL RESOURCES | | 24,000 | 66,729 | | 67,000 | | 31,000 | |
| REQUIREMENTS | | | | | | | | |
| 3100 | Food Service | | | | | | | |
| 113 | Administrators | 0 | 10,540 | | 0 | | 2,255 | |
| 114 | Managerial-Confidential | 11,095 | 22,735 | | 38,860 | | 14,085 | |
| 211 | PERS | 2,022 | 7,277 | | 10,329 | | 4,343 | |
| 212 | PERS Pick-up | 555 | 1,997 | | 2,332 | | 980 | |
| 220 | FICA | 842 | 2,526 | | 2,973 | | 1,250 | |
| 231 | Workers Comp | 38 | 111 | | 89 | | 96 | |
| 241 | Medical/Dental/Vision | 5 | 531 | | 0 | | 0 | |
| 342 | Life Insurance | 0 | 0 | | 0 | | 31 | |
| 342 | Travel | 5,367 | 4,984 | | 5,000 | | 2,255 | |
| 385 | Management Services | 0 | 6,134 | | 5,360 | | 1,150 | |
| 389 | Professional Services | 0 | 0 | | 0 | | 3,255 | |
| 410 | Supplies | 1,298 | 182 | | 1,257 | | 500 | |
| 640 | Dues and Fees | 820 | 423 | | 800 | | 800 | |
| Subtotal - Food Service | | 22,042 | 57,440 | 0.00 | 67,000 | 0.00 | 31,000 | |
| 7000 | Unappr. Ending Fund Balance | | | | | | | |
| 820 | Reserved for Next Year | 1,958 | 9,289 | | 0 | | 0 | |
| Subtotal - Unappr. Ending Fund Balance | | 1,958 | 9,289 | | 0 | | 0 | |
| TOTAL REQUIREMENTS | | 24,000 | 66,729 | 0.00 | 67,000 | 0.00 | 31,000 | |

OTHER INFORMATION

Lowell School District #71
Annual Debt Service Schedule by Loan
Fiscal Year 2020-21

| <i>Lender:</i> | Cool Schools - A | Cool Schools - B | Govt Capital - A | Govt Capital - B | Govt Capital - C | Govt Capital - D | Govt Capital - E | Govt Capital - F | Govt Capital - G | Govt Capital - H | Govt Capital - I | De Lage | 2018 Bonds | Govt Capital - J | Loan | Loan | Loan | Loan | Total |
|------------------|------------------|------------------|------------------|--------------------|--------------------|-------------------------|------------------|------------------|------------------|------------------|------------------|----------------|--------------------|------------------|--------------------|----------------|-----------------|----------------|-------------------|
| <i>Loan Amt:</i> | 520,955 | 902,000 | 376,973 | 170,400 | 269,000 | 424,000 | 190,000 | 135,000 | 504,000 | 35,836 | 790,000 | 255,433 | 4,000,000 | 199,397 | 2,007,500 | 91,500 | 30,500 | 211,000 | 11,113,494 |
| <i>Purpose:</i> | Roofs & Boiler | Renovat. Project | Buses | Renovation Project | Renovation Project | Tech Equip/Food Service | Modular/Vans | Modular | 60 S. Pioneer | Tractor | Modulars | Buses | Facilities Imprvmt | Bus/Food Service | Facilities Imprvmt | 13 S. Moss | Food Serv Equip | 18 W Main | |
| 2012-13 | 20,844 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 20,844 |
| 2013-14 | 41,688 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 41,688 |
| 2014-15 | 41,688 | 57,563 | 44,739 | 20,163 | 31,915 | - | - | - | - | - | - | - | - | - | - | - | - | - | 196,068 |
| 2015-16 | 41,688 | 62,796 | 44,739 | 20,163 | 31,861 | 65,550 | 30,787 | - | - | - | - | - | - | - | - | - | - | - | 297,585 |
| 2016-17 | 41,688 | 62,796 | 44,739 | 20,163 | 31,861 | 65,550 | 30,787 | 22,247 | 45,034 | 7,972 | - | - | - | - | - | - | - | - | 372,837 |
| 2017-18 | 41,688 | 62,796 | 44,739 | 20,163 | 31,861 | 65,550 | 30,787 | 22,247 | 45,034 | 7,972 | 70,523 | 29,642 | - | - | - | - | - | - | 473,002 |
| 2018-19 | 41,688 | 62,796 | 44,739 | 20,163 | 31,861 | 65,550 | 30,787 | 22,247 | 45,034 | 7,972 | 70,523 | 29,642 | 244,010 | 24,253 | - | - | - | - | 741,265 |
| 2019-20 | 41,688 | 62,796 | 44,739 | 20,163 | 31,861 | 65,550 | 30,787 | 22,247 | 45,034 | 7,972 | 70,523 | 29,642 | 257,700 | 24,253 | 150,924 | 9,965 | 6,806 | - | 922,651 |
| 2020-21 | 41,688 | 62,796 | 44,739 | 20,163 | 31,861 | 32,645 | 30,787 | 22,247 | 45,034 | 7,972 | 70,523 | 29,642 | 265,600 | 24,253 | 150,924 | 9,965 | 6,806 | 15,977 | 913,622 |
| 2021-22 | 41,688 | 62,796 | 44,739 | 20,163 | 31,861 | 32,645 | 30,787 | 22,247 | 45,034 | - | 70,523 | 29,642 | 278,200 | 24,253 | 150,924 | 9,965 | 6,806 | 15,977 | 918,250 |
| 2022-23 | 41,688 | 62,796 | 44,739 | 20,163 | 31,861 | 32,645 | - | 22,247 | 45,034 | - | 70,523 | 29,642 | 284,400 | 24,253 | 150,924 | 9,965 | 6,806 | 15,977 | 893,663 |
| 2023-24 | 41,688 | 62,796 | 44,739 | 20,163 | 31,808 | 32,645 | - | - | 45,034 | - | 70,523 | 29,642 | 295,200 | 24,253 | 150,924 | 9,965 | 6,806 | 15,977 | 882,163 |
| 2024-25 | 41,688 | 62,796 | - | - | - | 32,645 | - | - | 45,034 | - | 70,523 | 29,642 | 300,400 | 24,253 | 150,924 | 9,965 | - | 15,977 | 783,847 |
| 2025-26 | 41,688 | 62,796 | - | - | - | - | - | - | 45,034 | - | 70,523 | 29,642 | 310,200 | 24,253 | 150,924 | 9,965 | - | 15,977 | 761,002 |
| 2026-27 | 41,688 | 62,796 | - | - | - | - | - | - | 45,034 | - | 70,523 | 29,642 | 319,400 | 24,253 | 150,924 | 9,965 | - | 15,977 | 770,202 |
| 2027-28 | 20,910 | 62,796 | - | - | - | - | - | - | 45,034 | - | 70,523 | - | 328,000 | 24,253 | 150,924 | 9,965 | - | 15,977 | 728,382 |
| 2028-29 | - | 62,796 | - | - | - | - | - | - | 45,034 | - | 70,523 | - | 336,000 | - | 150,924 | 9,965 | - | 15,977 | 691,219 |
| 2029-30 | - | 62,796 | - | - | - | - | - | - | 45,034 | - | 70,523 | - | 346,500 | - | 150,924 | 9,965 | - | 15,977 | 701,719 |
| 2030-31 | - | 62,796 | - | - | - | - | - | - | 45,034 | - | 70,523 | - | 356,000 | - | 150,924 | 9,965 | - | 15,977 | 711,219 |
| 2031-32 | - | 62,796 | - | - | - | - | - | - | - | - | 70,523 | - | 364,500 | - | 150,924 | 9,965 | - | 15,977 | 674,685 |
| 2032-33 | - | 62,796 | - | - | - | - | - | - | - | - | - | - | 377,000 | - | 150,924 | 871 | - | 15,977 | 607,569 |
| 2033-34 | - | 62,796 | - | - | - | - | - | - | - | - | - | - | 388,250 | - | 150,924 | - | - | 15,977 | 617,948 |
| 2034-35 | - | 5,750 | - | - | - | - | - | - | - | - | - | - | 398,250 | - | 150,924 | - | - | 15,977 | 570,901 |
| 2035-36 | - | - | - | - | - | - | - | - | - | - | - | - | 407,000 | - | 150,924 | - | - | 15,977 | 573,902 |
| 2036-37 | - | - | - | - | - | - | - | - | - | - | - | - | 419,500 | - | 150,924 | - | - | 15,977 | 586,402 |
| 2037-38 | - | - | - | - | - | - | - | - | - | - | - | - | 430,500 | - | 150,924 | - | - | 15,977 | 597,402 |
| 2038-39 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 150,924 | - | - | 15,977 | 166,902 |
| 2039-40 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 15,977 | 15,977 |
| Total | 625,386 | 1,256,437 | 447,394 | 201,625 | 318,615 | 490,974 | 215,509 | 155,732 | 675,503 | 39,860 | 1,057,843 | 296,420 | 6,706,610 | 242,529 | 3,018,489 | 130,415 | 34,030 | 319,544 | 16,232,915 |

Lowell School District #71
Annual Debt Service Schedule by Payment Source
Fiscal Year 2020-21

| | General Fund | Vehicle Replacement Fund | Food Service Fund | Debt Service Fund From MVA & BCA | Debt Service Fund 2018 Bonds | Total |
|-----------------|------------------|--------------------------|-------------------|----------------------------------|------------------------------|-------------------|
| Loan Amt | 5,531,061 | 856,803 | 153,630 | 572,000 | 4,000,000 | 11,113,494 |
| 2012-13 | 20,844 | - | - | - | - | 20,844 |
| 2013-14 | 41,688 | - | - | - | - | 41,688 |
| 2014-15 | 151,328 | 44,739 | - | - | - | 196,068 |
| 2015-16 | 190,433 | 56,082 | 32,645 | 18,425 | - | 297,585 |
| 2016-17 | 196,510 | 56,082 | 32,645 | 87,600 | - | 372,837 |
| 2017-18 | 267,033 | 85,724 | 32,645 | 87,600 | - | 473,002 |
| 2018-19 | 309,633 | 104,504 | 38,118 | 45,000 | 244,010 | 741,265 |
| 2019-20 | 503,168 | 104,504 | 12,279 | 45,000 | 257,700 | 922,651 |
| 2020-21 | 486,239 | 104,504 | 12,279 | 45,000 | 265,600 | 913,622 |
| 2021-22 | 478,267 | 104,504 | 12,279 | 45,000 | 278,200 | 918,250 |
| 2022-23 | 458,823 | 93,161 | 12,279 | 45,000 | 284,400 | 893,663 |
| 2023-24 | 436,522 | 93,161 | 12,279 | 45,000 | 295,200 | 882,163 |
| 2024-25 | 384,552 | 48,422 | 5,473 | 45,000 | 300,400 | 783,847 |
| 2025-26 | 351,907 | 48,422 | 5,473 | 45,000 | 310,200 | 761,002 |
| 2026-27 | 351,907 | 48,422 | 5,473 | 45,000 | 319,400 | 770,202 |
| 2027-28 | 331,129 | 18,780 | 5,473 | 45,000 | 328,000 | 728,382 |
| 2028-29 | 310,219 | - | - | 45,000 | 336,000 | 691,219 |
| 2029-30 | 310,219 | - | - | 45,000 | 346,500 | 701,719 |
| 2030-31 | 310,219 | - | - | 45,000 | 356,000 | 711,219 |
| 2031-32 | 310,185 | - | - | - | 364,500 | 674,685 |
| 2032-33 | 230,569 | - | - | - | 377,000 | 607,569 |
| 2033-34 | 229,698 | - | - | - | 388,250 | 617,948 |
| 2034-35 | 172,651 | - | - | - | 398,250 | 570,901 |
| 2035-36 | 166,902 | - | - | - | 407,000 | 573,902 |
| 2036-37 | 166,902 | - | - | - | 419,500 | 586,402 |
| 2037-38 | 166,902 | - | - | - | 430,500 | 597,402 |
| 2038-39 | 166,902 | - | - | - | - | 166,902 |
| 2039-40 | 15,977 | - | - | - | - | 15,977 |
| Total | 7,517,329 | 1,011,007 | 219,344 | 778,625 | 6,706,610 | 16,232,915 |

**LOWELL SCHOOL DISTRICT #71
PROPOSED BUDGET APPROPRIATION SUMMARY
JULY 1, 2020 - JUNE 30, 2021**

| Appropriation Category | Fund Name | | | | | All Funds Total |
|-------------------------------|-------------------|----------------------|-------------------|-----------------------|-----------------|-------------------|
| | General Fund | Special Revenue Fund | Debt Service Fund | Capital Projects Fund | Enterprise Fund | |
| 1000 - Instruction | 5,923,307 | 1,271,289 | 0 | 0 | 0 | |
| 2000 - Support Services | 3,320,392 | 726,431 | 0 | 0 | 0 | |
| 3000 - Community/Enterprise | 0 | 431,883 | 0 | 0 | 31,000 | |
| 4000 - Facilities Acquisition | 0 | 0 | 0 | 1,378,000 | 0 | |
| 5100 - Debt Service | 0 | 117,090 | 798,600 | 0 | 0 | |
| 5200 - Interfund Transfers | 836,622 | 0 | 0 | 0 | 0 | |
| 6000 - Contingency | 797,979 | 21,814 | 0 | 0 | 0 | |
| Appropriation Total | 10,878,300 | 2,568,507 | 798,600 | 1,378,000 | 31,000 | 15,654,407 |
| 7000 - Unappropriated | 0 | 0 | 0 | 0 | 0 | 0 |
| Budget Total | 10,878,300 | 2,568,507 | 798,600 | 1,378,000 | 31,000 | 15,654,407 |

Ad valorem property taxes imposed and categorized for tax year 2020-21 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:

\$286,000