

Lowell School District

45 S. Moss St. ♦ Lowell, Oregon 97452 ♦ (541) 937-2105

Budget Committee Meeting

May 20, 2020

Via Zoom in a virtual meeting per Executive Order 20-16

Meeting ID: 917 2490 1923

Password: 9371500

Or phone in: 888 475 4499

6:00 pm – Public Meeting

AGENDA

The Lowell School Board encourages public input. Persons wishing to address the Board on school related issues, are invited to do so, either when the item is presented on the agenda, or under the "Public Comments" section. In the interest of time and order, presentations from the public are limited to three (3) minutes per person, and the total time for individual agenda items shall not exceed twenty (20) minutes. An individual speaker's allotted time may not be increased by a donation of time from members of the public in attendance. If you wish to speak under Public Comments, please complete a Public Comment Form and turn it in to the Assistant to the Superintendent. The Board requests complaints or charges against an employee be held in Executive Session. Individuals who require disability-related accommodations or modifications to participate in the Board meeting should contact the Superintendent in writing prior to the meeting.

1.0 OPENING BUSINESS—Virtual Meeting—6:00 pm

1.1 Call to Order

1.2 Pledge of Allegiance

1.3 Attendance:

___ Joyce Donnell

___ Jared Cobb

___ Mike Galvin

___ Aaron Graham

___ Dionne Plahn

___ Jimmy Martini

___ Suzanne Kintzley

___ Jason Prenevost

___ Jim Chapman

___ Chantelle Wendt

___ Johnie Lee Matthews III, Superintendent

___ Debi McNamara, Business Office Manager

___ Michelle Stephens, Board Secretary

Approval of Agenda – May 20, 2020

Recommendation: Approval of Agenda

MOTION: ___ 2nd: ___ AYES: ___ NOES: ___ ABSTAIN: ___

2.0 PUBLIC COMMENT

***Opportunity for Citizens to address items not on the Agenda. Persons wishing to address the Board on any school related issue not listed elsewhere on the agenda are invited to do so now. Board Members are limited, but not required, to give a brief response to public statements or questions regarding non-agenda items.*

3.0 INFORMATION AND STUDY

3.1 Review of the priorities for the budget

3.2 Review of the constructs of the budget

4.0 ACTION DISCUSSION

4.1 Recommendation: Approve the 2020-2021 Lowell School District Budget for consideration by the Lowell School Board—Recommended by Mr. Matthews (Attachment)
Explanatory Statement: The Lowell Budget Committee makes recommendations to the Lowell School Board
MOTION: _____ 2nd: _____ AYES: _____ NOES: _____ ABSTAIN: _____

4.2 Recommendation: Approve the appropriations as presented and the tax rate of \$5.0409 per \$1000 of the assessed value—Presented by Mr. Matthews (Attachment)
Explanatory Statement: Approval of the appropriations and tax rate is required
MOTION: _____ 2nd: _____ AYES: _____ NOES: _____ ABSTAIN: _____

5.0 **ADJOURNMENT**

Any documents that are public records and are provided attachments to public session items on this agenda are accessible to the public on the District's Website, with the exception of documents provided at the time of the meeting. Documents that are public records, and are provided at the time of the meeting to a majority of the Board regarding a public session item, will be made available for public inspection upon request to the Assistant to the Superintendent.



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 is 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', with a stylized, cursive script.

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

CodeDESCRIPTION		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	ADOPTED
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 ADOPTED
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	ADOPTED
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 ADOPTED
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	ADOPTED
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 ADOPTED
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	ADOPTED
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 ADOPTED
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	ADOPTED
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 ADOPTED
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 ADOPTED
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	

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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
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	Profesional 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 ADOPTED
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 ADOPTED
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	ADOPTED
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

CodeDESCRIPTION		2017-18 ACTUAL	2018-19 ACTUAL	2019-20		2020-21			
				FTE	BUDGET	FTE	PROPOSED	APPROVED	ADOPTED
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 ADOPTED
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 ADOPTED
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	ADOPTED
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	ADOPTED
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		
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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
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

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

CodeDESCRIPTION		2017-18 ACTUAL	2018-19 ACTUAL	2019-20		2020-21			
				FTE	BUDGET	FTE	PROPOSED	APPROVED	ADOPTED
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

CodeDESCRIPTION		2017-18 ACTUAL	2018-19 ACTUAL	2019-20		2020-21			
				FTE	BUDGET	FTE	PROPOSED	APPROVED	ADOPTED
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	ADOPTED
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 ADOPTED
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	1.03	0	0.63	0	
112	Classified Salaries		11,928	19,738		23,314		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

		2017-18	2018-19	2019-20		2020-21			
Code	DESCRIPTION	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

CodeDESCRIPTION		2017-18 ACTUAL	2018-19 ACTUAL	2019-20		2020-21			
				FTE	BUDGET	FTE	PROPOSED	APPROVED	ADOPTED
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	2018-19	2019-20		2020-21		
			ACTUAL	ACTUAL	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

		2017-18	2018-19	2019-20		2020-21			
Code	DESCRIPTION	ACTUAL	ACTUAL	FTE	BUDGET	FTE	PROPOSED	APPROVED	ADOPTED
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

		2017-18	2018-19	2019-20		2020-21			
Code	DESCRIPTION	ACTUAL	ACTUAL	FTE	BUDGET	FTE	PROPOSED	APPROVED	ADOPTED
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		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	ADOPTED
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 Imprvmnt	Bus/ Food Service	Facilities Imprvmnt	13 S. Moss	Food Serv Equip	18 W Main	
2012-13	20,844	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	20,844
2013-14	41,688	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	41,688
2014-15	41,688	57,563	44,739	20,163	31,915	-	-	-	-	-	-	-	-	-	-	-	-	-	196,068
2015-16	41,688	62,796	44,739	20,163	31,861	65,550	30,787	-	-	-	-	-	-	-	-	-	-	-	297,585
2016-17	41,688	62,796	44,739	20,163	31,861	65,550	30,787	22,247	45,034	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**