



LOWELL SCHOOL DISTRICT

Dedicated to educational achievement and the success of every student



ADOPTED **BUDGET DOCUMENT 2021-22**

LOWELL SCHOOL DISTRICT #71

65 South Pioneer Street, Lowell OR 97452

ADOPTED BUDGET DOCUMENT 2021-22

Johnie Matthews
Superintendent/Budget Officer

LOWELL SCHOOL DISTRICT #71
Fiscal Year 2021-22

TABLE OF CONTENTS

Budget Message.....	
Budget Committee.....	1
Budget Calendar.....	2
General Fund	
General Fund Summary.....	3
General Fund Resources.....	4
General Fund Requirements – By Object Code.....	5-7
General Fund Requirements – By Service Area	
Elementary.....	8
Summer Recreation Program.....	9
Junior High.....	10
High School.....	11
Pre-School.....	12
Talented & Gifted.....	13
Special Education	14
Alternative Programs	15
Charter Schools.....	16
ESL.....	17
Guidance Services.....	18
Youth Transition Program.....	19
Health Services.....	20
Speech & Special Education Support	21
Library Services.....	22
Assessment/Training & Professional Development.....	23
Board of Education.....	24
Executive Administration.....	25
Office of the Principal.....	26
Fiscal Services.....	27
Fiscal Services for Charter Schools.....	28
Building Maintenance.....	29-30
Grounds Maintenance.....	31
Vehicle Operation.....	32
Vehicle Services.....	33

LOWELL SCHOOL DISTRICT #71

Fiscal Year 2021-22

TABLE OF CONTENTS

Purchasing Services & Printing Services.....	34
Technology Services.....	35
Early Retirement	36
Transfers to Other Funds.....	37
Operating Contingency, Ending Fund Balance and General Fund Totals.....	37
Special Revenue Funds	
Grant Fund Descriptions.....	38-39
Grant Fund Resources and Requirements.....	40-58
After School Program Fund Resources and Requirements.....	59
Construction Excise Tax Fund Resources and Requirements.....	60
Bus Replacement Fund Resources and Requirements.....	61
Rental Houses Fund Resources and Requirements.....	62
Athletic/Activities Fund Resources and Requirements.....	63-64
Activity Fund Resources and Requirements.....	65
Food Service Fund Resources and Requirements.....	66-67
Debt Service Fund	
Governmental Activities Resources and Requirements.....	68
General Obligation Bonds Resources and Requirements.....	69
Capital Projects Fund	
Capital Projects-General Activities Resources and Requirements.....	70
Capital Projects-Bonds Resources and Requirements.....	71
Capital Projects-OSCIM Grant Resources and Requirements.....	72
Capital Projects-Capital Loan Resources and Requirements.....	73
Enterprise Fund	
Synergy Food Services Resources and Requirements.....	74
Other Information	
Annual Debt Service Schedules.....	75-76
Resolutions.....	77
Form ED-1.....	78
Form ED-50.....	79
Notice of Budget Committee Meeting.....	80
Notice of Budget Hearing.....	81

Message from the Superintendent

2021 - 2022 School Year

Lowell School District Community,

"Coming together is a beginning; keeping together is progress; working together is success." -Henry Ford

What a year! I cannot believe this pandemic has lasted this long. One year ago, we were transitioning into Distance Learning, not knowing what the coming months would bring. It has been tough on all of us. However, we have stayed together, worked together, laughed together and cried together. Finally, although dim, there is a light at the end of the tunnel.

As I type this letter, I am reflecting on how much this community was able to band together during these tough times. Schools are usually the heart of small towns and this year proved to be no different. Although it wasn't what we were used to, we pivoted and made the best of a bad situation. We were able to bring kindergarten – third grade back to live and onsite learning in September, the first District in Lane County to be able to do so. We were able to bring back fourth – sixth grades back in January, also the first in Lane County. We were also able to bring back to the Junior/Senior high school back in a hybrid capacity in mid-February, again, the first in Lane County. We were able to serve meals to children in need and had the highest increase in participation in the State of Oregon. Do you sense a theme here? We were given lemons and we were able to make the best lemonade we could during this time.

This next year will be the same in terms of striving to be the best we can be as a District and provide the best education to our students as we possibly can. This encompasses all aspects of our District. Every single staff member here does their part to ensure that from the moment the kids step onto the bus to the second they leave, they are provided with every tool necessary to feel safe and wanted. I could not be happier with the ways in which we have forged ahead during this tough year and can't wait to see where we are going to go in the future.

While some districts across the state are facing economic hardships, we had kept our head down and focused on what we could do to make our District better. To that point, this letter as compared to last year has a more positive outlook as it feels we have weathered the storm which has allowed me to sleep better at night.

We are basing our budget on \$9.1 billion from the direction of Oregon Department of Education based upon what they think the Ways and Means Committee will vote into the budget for the 2021-2022 school year. There is a possibility that it could be more but to be safe we are expecting the worst and hoping for the best.

Our Student Investment Account money, along with our Measure 98 funds, also referred to as the High School Success Act money, should be fully funded this year. Of course, they said that last year as well and it didn't quite work out. The Student Investment Account will be funded this year at \$595,000 which encompasses staffing to aide in student learning as well as some security upgrades throughout the district. The High School Success Act will be funded at \$106,000 this year which will help with Junior/Senior High School students being given all the tools in our power to have them graduate on time.

This is what else we know number wise, as it relates to money for our District. This is the first year of the new biennium which means we will be funded at 49% of what was allotted to us through the State School Fund for the 2020-2021 school year. The other 51% of the funding was due to us this 2021-2022 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 the state adjusts the payment scales accordingly. We are intently hoping that it stays this way, however; the state is talking about funding us 50%-50% for the new biennium. I'm not sure what the reasoning is here, although I am currently working with our state Legislators to hopefully ensure that we can get the 49-51 biennium funding for the reasons stated above.

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. With the amount of money coming in for the 2021-2022 school year I firmly believe that we can start paying off some debt that we have accrued during our major facility upgrade projects. Although this great community banded together and voted for the bond, this District did incur some additional costs that were either missed in the planning process or things that needed to be changed as the construction was taking place. The goal was to get the most bang for our buck. The students, staff, and community deserve this approach, and we are doing everything in our power to ensure his happens. Although we do have a lot of debt to pay-off, and this year will be one of the largest years of that payment at \$878,149, our goal is to payoff what we can with what we have so, in time, we can continue to upgrade our facilities and provide the best education to the students.

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. We will continue to maximize our potential. We will continue to do what's best for kids, because we have shown over the course of the last year that, "When life gives you lemons, make orange juice and leave the rest of the world wondering how you did it! -Mitch Griego

Regards,

A handwritten signature in black ink, appearing to read "Johnie Matthews". The signature is stylized with a large, loopy initial "J" and a series of vertical strokes for the name.

Johnie Matthews
Lowell School District Superintendent

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

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

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

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

GENERAL FUND SUMMARY

LOWELL SCHOOL DISTRICT #71 GENERAL FUND SUMMARY JULY 1, 2021 - JUNE 30, 2022						
	2018-19 ACTUAL	2019-20 ACTUAL	2020-21 BUDGET	2021-22		
				PROPOSED	APPROVED	ADOPTED
Resources						
State School Fund	8,100,350	8,090,920	8,359,000	11,933,000	11,933,000	11,933,000
Property Tax	1,187,963	1,217,554	1,251,900	1,297,900	1,297,900	1,297,900
Miscellaneous/Local Revenues	186,486	182,413	206,400	183,200	183,200	183,200
County/Common School Funds	141,508	108,704	95,000	116,000	116,000	116,000
Other State/Federal Grants	78,813	37,612	33,000	32,500	32,500	32,500
Interest	64,442	36,626	11,000	9,400	9,400	9,400
Federal Forest Fees	38,927	28,452	0	0	0	0
Total Revenues	9,798,489	9,702,281	9,956,300	13,572,000	13,572,000	13,572,000
Beginning Fund Balance	921,754	717,343	922,000	1,970,000	1,970,000	1,970,000
Total Resources	10,720,243	10,419,624	10,878,300	15,542,000	15,542,000	15,542,000
Requirements						
Salaries & Benefits	3,772,192	3,910,454	4,214,989	4,324,146	4,324,146	4,324,146
Purchased Services	616,188	576,019	752,865	866,127	866,127	866,127
Supplies and Materials	392,803	414,716	382,753	364,353	364,353	364,353
Capital Outlay	50,194	8,000	74,000	80,000	80,000	80,000
Other	118,803	145,656	152,092	190,886	190,886	190,886
Charter School Payments	3,628,542	3,562,694	3,667,000	5,688,000	5,688,000	5,688,000
Transfers	1,424,178	710,010	836,622	2,399,000	2,399,000	2,399,000
Total Expenditures	10,002,900	9,327,549	10,080,321	13,912,512	13,912,512	13,912,512
Contingency/Ending Fund Balance	717,343	1,092,075	797,979	1,629,488	1,629,488	1,629,488
Total Requirements	10,720,243	10,419,624	10,878,300	15,542,000	15,542,000	15,542,000

GENERAL FUND RESOURCES

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

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

GENERAL FUND REQUIREMENTS

By Object Code

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

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

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

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

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

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

GENERAL FUND REQUIREMENTS

By Service Area

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Code	DESCRIPTION	2018-19 ACTUAL	2019-20 ACTUAL	2020-21		2021-22			
				FTE	BUDGET	FTE	PROPOSED	APPROVED	ADOPTED
1291	ESL PROGRAMS								
112	Classified Salaries	2,069	2,133	0.06	2,054	0.06	2,194	2,194	2,194
113	Administrators	8,694	10,643	0.07	8,451	0.00	0	0	0
	Subtotal - Salaries	10,763	12,776	0.13	10,505	0.06	2,194	2,194	2,194
211	PERS	2,354	3,396		2,792		346	346	346
212	PERS Pick-Up	646	767		630		132	132	132
216	PERS - OPSRP	0	0		0		174	174	174
220	FICA	791	947		804		168	168	168
231	Workers' Compensation	37	42		35		7	7	7
233	Family Medical Leave Insurance	0	0		0		4	4	4
241	Medical/Dental/Vision	2,094	2,741		2,986		1,025	1,025	1,025
242	Life Insurance	2	2		2		2	2	2
	Subtotal - Benefits	5,924	7,895		7,249		1,858	1,858	1,858
311	Instruction Services	0	0		16,862		16,862	16,862	16,862
	Subtotal - Purchased Services	0	0		16,862		16,862	16,862	16,862
410	Consumable Supplies	323	0		0		0	0	0
	Subtotal - Supplies	323	0		0		0	0	0
1291	TOTAL - ESL PROGRAMS	17,010	20,671	0.13	34,616	0.06	20,914	20,914	20,914
	TOTAL - INSTRUCTION	5,708,531	5,605,726	20.89	5,923,307	22.89	8,035,030	8,035,030	8,035,030

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

<p style="text-align: center;"> LOWELL SCHOOL DISTRICT #71 GENERAL FUND REQUIREMENTS JULY 1, 2021 - JUNE 30, 2022 </p>

Code		DESCRIPTION	2018-19 ACTUAL	2019-20 ACTUAL	2020-21		2021-22		
					FTE	BUDGET	FTE	PROPOSED	APPROVED
2700 EARLY RETIREMENT - CLASSIFIED									
116	Supplemental Retirement Stipends		0	2,500		6,000		0	0
Subtotal - Salaries			0	2,500		6,000		0	0
220 FICA			0	191		459		0	0
233	Family Medical Leave Insurance		0	0		0		0	0
270	Retiree Insurance		33,470	25,672		32,946		20,996	20,996
Subtotal - Benefits			33,470	25,863		33,405		20,996	20,996
2700 TOTAL - EARLY RETIREMENT - CLASSIFIED			33,470	28,363		39,405		20,996	20,996
2710 EARLY RETIREMENT - LICENSED									
116	Supplemental Retirement Stipends		0	0		0		6,000	6,000
Subtotal - Salaries			0	0		0		6,000	6,000
220 FICA			0	0		0		459	459
233	Family Medical Leave Insurance		0	0		0		12	12
270	Retiree Insurance		0	0		0		22,139	22,139
Subtotal - Benefits			0	0		0		22,610	22,610
2710 TOTAL - EARLY RETIREMENT - LICENSED			0	0		0		28,610	28,610
TOTAL - SUPPORT SERVICES			2,870,191	3,011,813	29.36	3,320,392	29.62	3,478,482	3,478,482

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

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

GRANTS

Funds 200-285

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

PERKINS BASIC

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

YOUTH TRANSITION PROGRAM (YTP)

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

TITLE I-A

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

TITLE IIA

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

IDEA

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

STUDENT INVESTMENT ACCOUNT

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

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

HIGH SCHOOL SUCCESS (MEASURE 98)

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

ECONOMIC RECOVERY FUNDS

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

FARM TO SCHOOL

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

KIDS IN TRANSITION TO SCHOOL (KITS)

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

2018-19 Grants:

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

2019-20 Grants:

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

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

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

OTHER SPECIAL REVENUE FUNDS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

DEBT SERVICE FUNDS

Fund 300 - Governmental Activities

Fund 301 - General Obligation Bonds

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

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

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

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

CAPITAL PROJECTS FUNDS

Fund 400 - General Activities

Fund 401 - Bond Projects

Fund 402 - OSCIM Grant

Fund 403 - Capital Loan

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

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

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

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

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

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

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

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

ENTERPRISE FUND

Fund 500

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

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

OTHER INFORMATION

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

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

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

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

LOWELL SCHOOL DISTRICT NO. 71**Resolution No. 2020-21-4****Resolution Adopting the Budget**

BE IT RESOLVED, that the Board of Directors of the Lowell School District hereby adopts the budget for 2021-22 in a total sum of \$20,934,890 now on file in the district administration office.

Resolution Making Appropriations

BE IT RESOLVED, that for the fiscal year beginning July 1, 2021, the amounts shown below are hereby appropriated for the purposes indicated within the funds listed.

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

Resolution Imposing and Categorizing the Tax

BE IT RESOLVED, that the following ad valorem property taxes are hereby imposed and categorized for tax year 2021-22 upon the assessed value of all taxable property within the district:

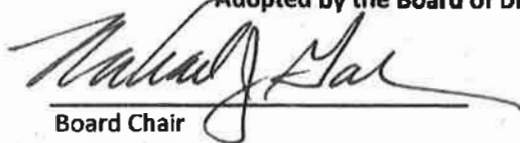
Permanent tax rate subject to the Education Limitation:

\$5.0409 per \$1,000 of assessed value.

General Obligation Debt Service Not Subject to the Education Limitation:

291,000

Adopted by the Board of Directors of Lowell School District No. 71, Lane County Oregon this 28th day of June 2021.


Board Chair


Superintendent

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

A public meeting of the Lowell School Board will be held on June 28, 2021 at 6:15 pm. The meeting will be held remotely. Details for connecting will be available at www.lowell.k12.or.us prior to the meeting. The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 2021 as approved by the Lowell School District Budget Committee. A summary of the budget is presented below. A copy of the budget may be viewed at www.lowell.k12.or.us. This Budget is for an annual budget period. This budget was prepared on a basis of accounting that is the same as the basis of accounting used during the preceding year.

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

FINANCIAL SUMMARY - RESOURCES

TOTAL OF ALL FUNDS	Actual Amount Last Year 2019-20	Adopted Budget This Year 2020-21	Approved Budget Next Year 2021-22
Beginning Fund Balance	\$7,137,674	\$2,591,000	\$2,804,000
Current Year Property Taxes, other than Local Option Taxes	1,456,949	1,477,500	1,524,300
Current Year Local Option Property Taxes	0	0	0
Other Revenue from Local Sources	694,161	637,785	539,190
Revenue from Intermediate Sources	28,424	9,000	28,000
Revenue from State Sources	12,038,696	9,482,500	12,891,400
Revenue from Federal Sources	683,468	620,000	749,000
Interfund Transfers	710,010	836,622	2,399,000
All Other Budget Resources	302,500	0	0
Total Resources	\$23,051,882	\$15,654,407	\$20,934,890

FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION

Salaries	\$2,946,435	\$3,168,640	\$3,102,125
Other Associated Payroll Costs	1,626,398	1,969,028	1,843,953
Purchased Services	4,884,315	5,112,388	7,170,036
Supplies & Materials	767,435	747,526	900,946
Capital Outlay	9,211,285	1,869,000	725,739
Other Objects (except debt service & interfund transfers)	192,937	215,720	248,340
Debt Service*	921,944	915,690	2,440,560
Interfund Transfers*	710,010	836,622	2,399,000
Operating Contingency	0	819,793	2,104,191
Unappropriated Ending Fund Balance & Reserves	1,791,123	0	0
Total Requirements	\$23,051,882	\$15,654,407	\$20,934,890

FINANCIAL SUMMARY - REQUIREMENTS BY FUNCTION

1000 Instruction	\$5,970,344	\$7,194,596	\$8,950,048
FTE	24.83	27.11	26.13
2000 Support Services	3,242,342	4,046,823	4,367,323
FTE	31.75	30.86	30.64
3000 Enterprise & Community Service	580,493	462,883	433,768
FTE	3.34	3.45	3.06
4000 Facility Acquisition & Construction	9,835,626	1,378,000	240,000
FTE	0	0	0
5000 Other Uses	0	0	0
5100 Debt Service*	921,944	915,690	2,440,560
5200 Interfund Transfers*	710,010	836,622	2,399,000
6000 Contingency	0	819,793	2,104,191
7000 Unappropriated Ending Fund Balance	1,791,123	0	0
Total Requirements	\$23,051,882	\$15,654,407	\$20,934,890
Total FTE	59.91	61.42	59.83

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

STATEMENT OF CHANGES IN ACTIVITIES and SOURCES OF FINANCING

There were no major changes in activities or sources of financing.

PROPERTY TAX LEVIES

	Rate or Amount Imposed	Rate or Amount Imposed	Rate or Amount Approved
Permanent Rate Levy (Rate Limit: \$5.0409 per \$1,000)	\$5.0409	\$5.0409	\$5.0409
Levy For General Obligation Bonds			\$291,000

STATEMENT OF INDEBTEDNESS

LONG TERM DEBT	Estimated Debt Outstanding July 1	Estimated Debt Authorized, But Not Incurred on July 1
General Obligation Bonds	\$3,850,000	
Other Borrowings	\$4,839,524	
Total	\$8,689,524	

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

**FORM ED-50
2021-2022**

☐ Check here if this is
an amended form.

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

<u>65 S. Pioneer Street</u> Mailing Address of District	<u>Lowell</u> City	<u>OR</u> State	<u>97452</u> Zip	<u>June 30, 2021</u> Date
<u>Dave Standridge</u> Contact Person	<u>Director of Business Services</u> Title	<u>541-461-8289</u> Daytime Telephone	<u>dstandridge@lesd.k12.or.us</u> Contact Person E-mail	

CERTIFICATION - Check one box.

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

PART I: TOTAL PROPERTY TAX LEVY

		Subject to Education Limits		
		Rate -or- Dollar Amount		
1. Permanent rate limit tax (per \$1000)	1	5.0409		
2. Local option operating tax	2			
3. Local option capital project tax	3			Excluded from Measure 5 Limits
4a. Levy for bonded indebtedness from bonds approved by voters prior to October 6, 2001	4a			
4b. Levy for bonded indebtedness from bonds approved by voters after October 6, 2001	4b			291,000
4c. Total levy for bonded indebtedness not subject to Measure 5 of Measure 50 (total of 4a + 4b)	4c			291,000

PART II: RATE LIMIT CERTIFICATION

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

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

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

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

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

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

GANNETT

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

Legal Notice Advertising

Legal Notice 0000237086

AFFIDAVIT OF PUBLICATION

STATE OF OREGON,
COUNTY OF LANE,

ss.

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

June 14, 2021

Robert Jackson

Subscribed and affirmed to before me this June 18, 2021

Kristen Jane Disco

Notary Public of Oregon

Account #: 16678
INVOICE: 0000237086
Case:
Ad Price: \$825.00

FORM ED-1 NOTICE OF BUDGET HEARING			
<p>A public meeting of the Lane School Board will be held on June 28, 2021 at 6:15 pm. The meeting will be held remotely. Details for connecting will be available at www.lane.k12.or.us prior to the meeting. The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 2021 as approved by the Lane School District Budget Committee. A summary of the budget is presented below. A copy of the budget may be viewed at www.lane.k12.or.us. This budget is for unexpended budget period. This budget was prepared on a basis of accounting that is the same as the basis of accounting used during the preceding year.</p> <p>Contact: Dave Standish, Director of Business Services Telephone: 541-461-8289 Email: dstandish@lane.k12.or.us</p>			
FINANCIAL SUMMARY - RESOURCES			
TOTAL OF ALL FUNDS	Actual Amount Last Year 2019-20	Adopted Budget This Year 2020-21	Approved Budget Next Year 2021-22
Beginning Fund Balance	\$7,137,674	\$7,161,000	\$7,161,000
Current Year Property Tax, other than Local Option Taxes	1,416,949	1,477,000	1,477,000
Current Year Local Option Property Taxes	0	0	0
Other Revenue from Local Sources	694,181	637,765	538,180
Revenue from Intermediate Sources	28,424	8,000	28,000
Revenue from State Sources	17,032,686	9,482,500	12,897,400
Revenue from Federal Sources	683,468	620,000	748,000
Interfund Transfers	710,010	636,822	2,389,000
All Other Budget Resources	302,600	0	0
Total Resources	\$23,061,802	\$16,954,407	\$20,831,480
FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION			
Salaries	\$2,446,435	\$2,168,640	\$3,102,125
Other Associated Personnel Costs	1,826,388	1,589,026	1,843,803
Purchased Services	4,864,315	6,112,384	7,170,000
Supplies & Materials	767,435	747,676	800,848
Capital Outlay	9,211,265	1,868,000	725,788
Other Objects (except debt service & interfund transfers)	182,837	715,720	246,340
Debt Service*	921,944	915,880	2,440,940
Interfund Transfers*	710,010	636,822	2,389,000
Operating Contingency	0	818,783	2,184,181
Unappropriated Ending Fund Balance & Reserves	1,781,123	0	0
Total Requirements	\$23,061,802	\$16,954,407	\$20,831,480
FINANCIAL SUMMARY - REQUIREMENTS BY FUNCTION			
1000 Instruction	\$5,978,244	\$7,184,888	\$8,850,048
FTF	24.83	27.11	26.33
2000 Support Services	3,342,242	4,846,873	4,267,273
FTF	31.75	50.38	30.84
3000 Enterprise & Community Service	588,483	452,263	432,788
FTF	1.34	3.43	3.08
4000 Facility Acquisition & Construction	9,835,826	1,378,000	240,000
FTF	0	0	0
5000 Other Uses	0	0	0
5100 Debt Service*	921,944	915,880	2,440,940
5700 Interfund Transfers*	710,010	636,822	2,389,000
6000 Contingency	0	818,783	2,184,181
7000 Unappropriated Ending Fund Balance	1,781,123	0	0
Total Requirements	\$23,061,802	\$16,954,407	\$20,831,480
Total FTE	56.57	81.42	56.83
* not included in total 6000 Other Uses. To be appropriated separately from other 6000 expenditures.			
STATEMENT OF CHANGES IN ACTIVITIES AND SOURCES OF FINANCING			
There were no major changes in activities or sources of financing.			
PROPERTY TAX RATES			
	Rate or Amount Imposed	Rate or Amount Imposed	Rate or Amount Anticipated
Permitted Rate Levy (Rate Limit: \$5.0408 per \$1,000)	\$5.0408	\$5.0408	\$5.0408
Levy for General Obligation Bonds			\$291.000
STATEMENT OF DEBTS			
LONG TERM DEBT	Estimated Debt Outstanding July 1	Estimated Debt Authorized, But Not Incurred on July 1	
General Obligation Bonds	\$3,800,000		
Other Borrowings	\$4,838,524		
Total	\$8,638,524		

