

City of Lowell
Expenditures to Support the Lowell Public Schools
(FY11 - FY15)

Back-Up	Schedule 1 EOYR Line Number	Schedule 19 EOYR Line Number	FY2011 AMOUNT	FY2012 AMOUNT	FY2013 AMOUNT	FY2014 AMOUNT	FY2015 AMOUNT	Revenue Sources to Support Local Budget
			\$ 135,476,924	\$ 137,418,482	\$ 138,437,342	\$ 144,360,281	\$ 152,484,616	Total Lowell Public Schools Operating Budget
			\$ 114,495,103	\$ 121,658,716	\$ 126,478,353	\$ 129,901,292	\$ 135,128,765	Chapter 70 State Aid
			\$ -	\$ -	\$ -	\$ -	\$ -	State Fiscal Stabilization Funds
			\$ 2,239,843	\$ -	\$ -	\$ -	\$ -	ARRA State Fiscal Stabilization Funds
			\$ 1,218,835	\$ -	\$ -	\$ -	\$ -	ARRA IDEA Funds
			\$ 889,155	\$ -	\$ -	\$ -	\$ -	ARRA Title I Funds
			\$ -	\$ 4,800,777	\$ -	\$ -	\$ -	Federal Education Jobs Funds
			\$ -	\$ -	\$ -	\$ 1,160,874	\$ -	FY2013 Carry-Over Funds (From LPS Budget)
			\$ -	\$ -	\$ -	\$ 2,000,000	\$ 1,400,000	Supplemental City Council Appropriation
			\$ 11,958,989	\$ 10,958,989	\$ 11,958,989	\$ 16,458,989	\$ 18,755,851	Total City of Lowell "Cash" contribution to the Lowell Public Schools
			\$ 22,931,539	\$ 21,497,564	\$ 20,655,156	\$ 21,594,054	\$ 21,594,054	Total City of Lowell "Non-Cash" contribution to the Lowell Public Schools
			\$ 34,890,528	\$ 32,456,553	\$ 32,614,145	\$ 38,053,043	\$ 40,349,905	Total City of Lowell "Cash" & "Non-Cash" Contribution to the Lowell Public Schools
			\$ 3,974,962	\$ (68,399)	\$ (3,831,121)	\$ (3,729,693)	\$ 315,311	Dollars Over/Under NSS Compliance
			2.7%	0.0%	-2.3%	-2.2%	0%	% Over/Under NSS Compliance
								The following non-discretionary expenses will be reported and count toward net school spending:
								<i>Administrative Services – The cost of municipal accounting, auditing, central data processing and central purchasing.</i>
								The costs shall be computed by multiplying (1) the total school committee appropriation divided by the total amount to be raised as determined by the Department of Revenue on the tax rate recapitulation sheet by (2) the total cost of administrative services as follows:
A	1910	7400	\$ 353,151	\$ 367,801	\$ 355,881	\$ 344,324		- The actual expended budget for the Office of the Treasurer
B	1910	7400	\$ 188,665	\$ 195,767	\$ 207,246	\$ 208,416		- The actual expended budget for the Office of the Auditor
C	1920	7400	\$ 481,220	\$ 517,273	\$ 578,440	\$ 594,054		- The actual expended budget for the M.I.S. Department
D	1910	7400	\$ 81,586	\$ 84,751	\$ 91,854	\$ 93,670		- The actual expended budget for the Purchasing Department
								<i>Employee Benefits Administration</i>

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E	1912	7400	\$ 93,834	\$ 85,376	\$ 146,981	\$ 170,930	The indirect costs of administering employee and non-employee insurance programs shall be computed by multiplying (1) the costs of salaries and supplies for such administration by (2) the number of school department employees covered by insurance divided by the total number of municipal employees covered by insurance.
F	2010	7480	\$ 1,339,152	\$ 1,481,754	\$ 1,430,778	\$ 1,635,597	The actual cost of Medicare Tax paid by the City of Lowell on behalf of school department employees.
Employee Retirement Programs							
G	2000	7470	\$ 4,585,005	\$ 4,121,188	\$ 4,313,338	\$ 4,815,315	The actual costs of pensions paid to school department retirees or the actual costs of assessments paid to the state, county or municipal retirement systems on account of school department employees or retirees, including any special assessments for early retirement incentive programs for school department employees.
Insurance Programs							
H	2020	7490	\$ 7,685,693	\$ 7,624,330	\$ 6,430,117	\$ 6,585,629	The direct insurance premiums for retired school department employees after deducting all retiree contributions and assessments for retired school department employees under G.L. c.32A.
I	2010	7480	\$ 528,676	\$ 535,568	\$ 528,230	\$ 598,488	The actual costs of claims paid by the City of Lowell to school department employees for worker's compensation.
J	2010	7480	\$ 345,000	\$ 207,794	\$ 376,804	\$ 270,033	The actual costs of claims paid by the City of Lowell to former school department employees for unemployment compensation.
Short Term Debt Service/Interest (RANS)							
K	2060	7515	\$ -	\$ -	\$ -	\$-	Actual interest paid in borrowing for Revenue Anticipation Notes (RANS) to support current year school district operations which shall be computed by multiplying (1) the total interest paid by the municipality by (2) the total school committee appropriation divided by the total amount to be raised as determined by the Department of Revenue on the tax rate recapitulation sheet.
The following discretionary expenses, with approval of the school committee, will be reported and count toward net school spending:							
Health Services							
L	1940	7430	\$ 1,244,122	\$ 1,226,626	\$ 1,350,154	\$ 1,375,469	The salaries of health personnel who provide direct services or instruction to public school students, as well as the related costs for supplies and materials.
School Security Services							
M	1960	7445	\$ 482,539	\$ 729,869	\$ 540,812	\$ 490,952	The salaries of police officers who are solely assigned to work within the school district.
Operation and Maintenance of School Facilities							
N	1976	7450	\$ 102,085	\$ 120,734	\$ -	\$ 23,461	The direct costs of salaries, supplies, materials and contractual expenses for the maintenance of school buildings, grounds and equipment. This figure shall be recorded from the total services completed by Department of Public Works staff as determined by work orders closed by Lowell Public Schools staff documented in the Lowell Public Schools Building Maintenance Work Order System.
O	1975	7450	\$ 149,496	\$ 28,898	\$ 107,355	\$ 102,303	Snow and Ice Removal: The cost of snow and ice removal shall be computed by multiplying the total expended snow and ice budget of the City of Lowell by 4.5% to apportion the share of this expense to the school district.

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P	1975	7450	\$ 189,196	\$ 191,286	\$ 190,120	\$ 169,064	Trash Removal and Recycling: To calculate the trash removal expense the following formula shall be applied: The total yards per week of trash removed for the public schools x 88.35 pounds per years x \$ 70 per ton x 40 weeks of school. To calculate the recycling expense the following formula shall be applied: Total expense of the City of Lowell x 3.28% (total percentage of trash removal expense).
Q	1974	7450	\$ 2,373,873	\$ 2,176,406	\$ 2,144,201	\$ 2,086,290	The direct costs of utility – electricity invoices paid by the City of Lowell on behalf of occupied Lowell Public School buildings. This figure shall be recorded from actual invoices received from the utility company and paid by the City of Lowell during the fiscal year.
R	1972	7450	\$ 2,017,982	\$ 1,194,796	\$ 1,161,622	\$ 1,405,993	The direct costs of utility – natural gas invoices paid by the City of Lowell on behalf of occupied Lowell Public School buildings. This figure shall be recorded from actual invoices received from the utility company and paid by the City of Lowell during the fiscal year.
Non-Employee Insurance							
S	2030	7500	\$ 75,219	\$ 84,935	\$ 95,601	\$ 99,817	The direct insurance premiums for school buildings, grounds, equipment and liability coverage.
The following expenses will be reported, however do not count toward net school spending:							
Short Term Debt Service/Interest (BANS)							
T	2065	7520	\$ -	\$ 2,958	\$ 2,677	\$-	Actual interest paid in borrowing for Bond anticipation Notes (BANS) on bonds and loans used to finance the purchase of textbooks, equipment or technology and school building maintenance and construction.
Health Services for Non-Public Schools							
U	2080	7540	\$ 32,369	\$ 25,190	\$ 21,386	\$ 25,429	The salaries of health personnel who provide direct services or instruction to non-public school students, as well as the related costs for supplies and materials.
Other Fixed Charges							
V	2070	7530	\$ 171,819	\$ 155,640	\$ 156,390	\$ 171,358	The actual expended budget for crossing guards
W	2070	7530	\$ 193,466	\$ 187,329	\$ 241,724	\$ 269,647	The actual expended budget for public safety inspections
Acquisition, Improvement and Replacement of Fixed Assets							
R	2100	7560	\$ -	\$ -	\$ -		The actual expenditure by the City of Lowell for the lease of the central administration office space located at 155 Merrimack Street.
X	2100	7560	\$ 217,392	\$ 151,296	\$ 183,446	\$ 57,815	The total actual fees due, in excess of the \$ 100,000 budgeted within the Lowell Public Schools operating budget, to the City of Lowell Parking Department for the rental of monthly parking spaces at the George Ayotte and Joseph Downes Parking Facilities as of June 30 of each given year.
Long Term Debt Retirement/School Construction							
Y	2130	7570	\$ 13,212,246	\$ 10,504,165	\$ 9,861,089	\$ 7,176,825	The annual principal of loans used to finance the purchase or construction of schools.
Long Term Debt Service/School Construction							
Z	2140	7580	\$ 3,062,265	\$ 2,519,748	\$ 2,098,210	\$ 1,755,309	The annual interest payment on bonds and loans used to finance the purchase or construction of schools.
Long Term Debt Service/Educational Expenditures							
AA	2200	7640	\$ -	\$ -	\$ -	\$-	The annual interest payment on bonds and loans used to finance the purchase of books, instructional equipment and extraordinary maintenance projects.

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									Long Term Debt Service/Other
AB	2200	7640	\$ -	\$ -	\$ -	\$-			The annual interest payment on bonds and loans used to finance the purchase of non-instructional equipment, and to pay for capital maintenance projects in excess of fifty thousand dollars.
									Massachusetts School Building Authority Construction Aid
AC	130, Col. 2		\$ 11,784,693	\$ 10,369,314	\$ 8,164,915	\$ 5,762,771			MSBA Annual Contract Revenues
AD	130, Col. 5		\$ -	\$ -	\$ -	\$ 753,957			MSBA One-Time Revenues
									The following payments to other school districts will be reported:
									Programs with Other Schools
AE	2220		\$ 326,575	\$ 403,698	\$ 482,662	\$ 570,715			School Choice Tuition
AF	2230		\$ 10,669,380	\$ 9,632,759	\$ 9,746,973	\$ 13,449,737			Tuition to Commonwealth Charter Schools
									Assessments to Regional School Districts
									The payments appropriated and due according to regional school agreements and G.L. c.70 shall be reported in total.
AG	2270	7680	\$ 5,608,401	\$ 5,633,970	\$ 5,980,116	\$ 6,230,555			- Greater Lowell Technical High School
AH	2270	7680	\$ 98,318	\$ 36,816	\$ 12,475	\$ 37,659			- Essex Agricultural and Technical High School