

**LOWELL AREA SCHOOLS**  
**FY2025-2026 APPROPRIATION RESOLUTION**  
**GENERAL FUND**  
**June 9, 2025**

Resolved, that this resolution shall be the amended General Fund appropriation of  
Lowell Area Schools for the fiscal year 2025-2026:

	FY2022-23 Actual	FY2023-24 Actual	FY2024-25 Final Amend	TOTAL 2025-26 Proposed
Property Taxes	3,394,727	3,956,124	4,338,789	4,555,528
Local Revenue	709,537	863,501	776,768	684,952
State Revenue	38,765,383	39,669,020	40,106,428	40,617,395
Federal Revenue	3,222,047	2,857,840	1,370,690	1,242,567
Other Sources	3,686,087	3,625,312	3,865,755	3,975,494
Transfers In	20,000	30,000	30,000	30,000
<b>TOTAL REVENUE</b>	<b>49,797,781</b>	<b>51,001,798</b>	<b>50,488,430</b>	<b>51,105,936</b>
Basic Instruction	25,147,121	24,807,904	24,674,185	25,538,314
Added Needs	4,466,674	4,478,066	4,855,623	4,878,082
Pupil Support	3,082,936	3,367,384	3,376,196	3,339,465
Instructional Support	2,093,545	2,193,172	2,398,339	2,018,000
General Administration	629,709	658,038	703,495	723,389
School Administration	2,706,669	2,585,280	2,506,051	2,502,247
Business Services	726,506	842,981	919,714	957,219
Operations	5,070,058	4,726,205	5,259,357	5,295,408
Transportation	2,758,839	2,243,325	2,804,883	3,057,074
Central Support	1,215,219	1,048,832	1,467,597	1,278,076
Other Support	909,870	949,823	1,004,763	1,056,061
Community Services	201,332	202,748	371,738	375,151
Bldg Improv, Prior Pd Adj	5,225	52,817	50,926	-
Other Financing Uses	242,092	41,029	5,144	5,144
<b>TOTAL EXPENSES</b>	<b>49,255,795</b>	<b>48,197,603</b>	<b>50,398,011</b>	<b>51,023,630</b>
<b>Change in Fund Balance</b>	<b>541,986</b>	<b>2,804,195</b>	<b>90,419</b>	<b>82,306</b>
<b>Fund Balance, Beginning</b>	<b>6,787,677</b>	<b>7,329,663</b>	<b>10,133,858</b>	<b>10,224,277</b>
<b>Fund Balance, Ending</b>	<b>7,329,663</b>	<b>10,133,858</b>	<b>10,224,277</b>	<b>10,306,583</b>
Committed Fund Balance - Buses			308,765	-
Unassigned Fund Balance	7,329,663	10,133,858	9,915,512	10,306,583
	<u>7,329,663</u>	<u>10,133,858</u>	<u>10,224,277</u>	<u>10,306,583</u>
<b>Unassigned Fund Balance % of Exp</b>	<b>14.9%</b>	<b>14.9%</b>	<b>19.7%</b>	<b>20.2%</b>

**LOWELL AREA SCHOOLS**  
**FY2025-2026 APPROPRIATION RESOLUTION**  
**FOOD SERVICE FUND**  
**June 9, 2025**

Resolved, that this resolution shall be the amended Food Service Fund appropriation of Lowell Area Schools for the fiscal year 2025-2026:

	FY2022-23 Actual	FY2023-24 Actual	FY2024-25 Final Amend	<b>TOTAL 2025-26 Proposed</b>
Cafeteria Food Sales	745,137	223,034	200,000	<b>200,000</b>
Catering/Other Food Sales	48,321	38,590	24,000	<b>25,000</b>
Interest Earnings	7,128	17,695	20,000	<b>15,000</b>
State Sources	99,617	1,265,681	1,225,000	<b>1,265,000</b>
Federal Sources	966,075	1,017,439	750,000	<b>750,000</b>
Miscellaneous	10,350	1,521	-	-
<b>TOTAL REVENUE</b>	<b>1,876,628</b>	<b>2,563,960</b>	<b>2,219,000</b>	<b>2,255,000</b>
Purchased Services	760,309	831,064	915,200	<b>950,000</b>
Supplies	953,214	1,178,759	1,250,000	<b>1,300,000</b>
Capital Outlay	285,769	191,443	50,000	<b>500,000</b>
<b>TOTAL EXPENSES</b>	<b>1,999,292</b>	<b>2,201,265</b>	<b>2,215,200</b>	<b>2,750,000</b>
Transfers Out	20,000	30,000	30,000	<b>30,000</b>
<b>Change in Fund Balance</b>	<b>(142,665)</b>	<b>332,695</b>	<b>(26,200)</b>	<b>(525,000)</b>
<b>Fund Balance, Beginning</b>	<b>919,148</b>	<b>776,483</b>	<b>1,109,178</b>	<b>1,082,978</b>
<b>Fund Balance, Ending</b>	<b>776,483</b>	<b>1,109,178</b>	<b>1,082,978</b>	<b>557,978</b>
<b>Fund Balance %</b>	<b>38.8%</b>	<b>38.8%</b>	<b>48.9%</b>	<b>20.3%</b>

**LOWELL AREA SCHOOLS**  
**FY2025-2026 APPROPRIATION RESOLUTION**  
**SPECIAL REVENUE FUND**  
**June 9, 2025**

Resolved, that this resolution shall be the amended Special Revenue Fund appropriation of Lowell Area Schools for the fiscal year 2025-2026:

	FY2022-23 Actual	FY2023-24 Actual	FY2024-25 Final Amend	<b>TOTAL 2025-26 Proposed</b>
Student/School Activity Income	1,240,900	1,364,875	1,075,000	<b>1,100,000</b>
<b>TOTAL REVENUE</b>	<u>1,240,900</u>	<u>1,364,875</u>	<u>1,075,000</u>	<u><b>1,100,000</b></u>
Student/School Activity Expense	1,189,309	1,208,687	1,135,000	<b>1,100,000</b>
<b>TOTAL EXPENSES</b>	<u>1,189,309</u>	<u>1,208,687</u>	<u>1,135,000</u>	<u><b>1,100,000</b></u>
 <b>Change in Fund Balance</b>	 51,591	 156,188	 (60,000)	 -
 <b>Fund Balance, Beginning</b>	 807,336	 858,927	 1,015,115	 <u><b>955,115</b></u>
<b>Fund Balance, Ending</b>	<u>858,927</u>	<u>1,015,115</u>	<u>955,115</u>	<u><u><b>955,115</b></u></u>
 <b>Fund Balance %</b>	 72.2%	 84.0%	 84.2%	 <b>86.8%</b>