

**LOWELL AREA SCHOOLS**  
**FY2024-2025 APPROPRIATION RESOLUTION**  
**GENERAL FUND**  
**AMENDED JUNE 9, 2025**

Resolved, that this resolution shall be the amended General Fund appropriation of  
Lowell Area Schools for the fiscal year 2024-2025:

	FY2023-24 Actual	Original FY25 Adopted	FY2024-25 March Amend	Adj's	<b>TOTAL 2024-25 Final Amend</b>
Property Taxes	3,956,124	4,336,889	4,444,127	(105,338)	<b>4,338,789</b>
Local Revenue	863,501	713,150	763,150	13,618	<b>776,768</b>
State Revenue	39,669,020	40,009,313	40,141,112	(34,684)	<b>40,106,428</b>
Federal Revenue	2,857,840	1,348,032	1,392,997	(22,307)	<b>1,370,690</b>
Other Sources	3,625,312	3,505,604	3,658,074	207,681	<b>3,865,755</b>
Transfers In	30,000	30,000	30,000	-	<b>30,000</b>
<b>TOTAL REVENUE</b>	<b>51,001,798</b>	<b>49,942,988</b>	<b>50,429,460</b>	<b>58,970</b>	<b>50,488,430</b>
Basic Instruction	24,807,904	24,783,737	24,723,258	(49,073)	<b>24,674,185</b>
Added Needs	4,478,066	4,539,264	4,906,882	(51,259)	<b>4,855,623</b>
Pupil Support	3,367,384	3,592,785	3,382,778	(6,582)	<b>3,376,196</b>
Instructional Support	2,193,172	2,550,933	2,385,934	12,405	<b>2,398,339</b>
General Administration	658,038	699,393	705,736	(2,241)	<b>703,495</b>
School Administration	2,585,280	2,771,410	2,514,268	(8,217)	<b>2,506,051</b>
Business Services	842,981	928,910	921,077	(1,363)	<b>919,714</b>
Operations	4,726,205	5,152,274	5,110,344	149,013	<b>5,259,357</b>
Transportation	2,243,325	3,451,855	3,141,205	(336,322)	<b>2,804,883</b>
Central Support	1,048,832	1,274,864	1,480,823	(13,226)	<b>1,467,597</b>
Other Support	949,823	1,001,514	1,008,107	(3,344)	<b>1,004,763</b>
Community Services	202,748	279,936	319,912	51,826	<b>371,738</b>
Bldg Improv, Prior Pd Adj	52,817	201,695	50,926	0	<b>50,926</b>
Other Financing Uses	41,029	33,108	5,144	-	<b>5,144</b>
<b>TOTAL EXPENSES</b>	<b>48,197,603</b>	<b>51,261,678</b>	<b>50,656,393</b>	<b>(258,382)</b>	<b>50,398,011</b>
<b>Change in Fund Balance</b>	<b>2,804,195</b>	<b>(1,318,690)</b>	<b>(226,933)</b>		<b>90,419</b>
<b>Fund Balance, Beginning</b>	<b>7,329,663</b>	<b>10,133,858</b>	<b>10,133,858</b>		<b>10,133,858</b>
<b>Fund Balance, Ending</b>	<b>10,133,858</b>	<b>8,815,168</b>	<b>9,906,925</b>		<b>10,224,277</b>
Committed Fund Balance - Buses	-	-	-		<b>308,765</b>
Unassigned Fund Balance	10,133,858	8,815,168	9,906,925		<b>9,915,512</b>
	<u>10,133,858</u>	<u>8,815,168</u>	<u>9,906,925</u>		<u><b>10,224,277</b></u>
<b>Unassigned Fund Balance % of Exp</b>	<b>21.0%</b>	<b>17.2%</b>	<b>19.6%</b>		<b>19.7%</b>

**LOWELL AREA SCHOOLS**  
**FY2024-2025 APPROPRIATION RESOLUTION**  
**FOOD SERVICE FUND**  
**AMENDED JUNE 9, 2025**

Resolved, that this resolution shall be the amended Food Service Fund appropriation of  
Lowell Area Schools for the fiscal year 2024-2025:

	FY2022-23 Actual	FY2023-2024 Actual	FY2024-25 Adopted	Adjustments	FY2024-25 Final Amend
Cafeteria Food Sales	745,137	223,034	227,000	(27,000)	<b>200,000</b>
Catering/Other Food Sales	48,321	38,590	25,000	(1,000)	<b>24,000</b>
Interest Earnings	7,128	17,695	12,000	8,000	<b>20,000</b>
State Sources	99,617	1,265,681	1,052,000	173,000	<b>1,225,000</b>
Federal Sources	966,075	1,017,439	900,000	(150,000)	<b>750,000</b>
Miscellaneous	10,350	1,521	-	-	-
<b>TOTAL REVENUE</b>	<b>1,876,628</b>	<b>2,563,960</b>	<b>2,216,000</b>	<b>3,000</b>	<b>2,219,000</b>
Purchased Services	760,309	831,064	915,200	-	<b>915,200</b>
Supplies	953,214	1,178,759	1,055,000	195,000	<b>1,250,000</b>
Capital Outlay	285,769	191,443	300,000	(250,000)	<b>50,000</b>
<b>TOTAL EXPENSES</b>	<b>1,999,292</b>	<b>2,201,265</b>	<b>2,270,200</b>	<b>(55,000)</b>	<b>2,215,200</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>(84,200)</b>		<b>(26,200)</b>
<b>Fund Balance, Beginning</b>	<b>919,148</b>	<b>776,483</b>	<b>1,109,178</b>		<b>1,109,178</b>
<b>Fund Balance, Ending</b>	<b>776,483</b>	<b>1,109,178</b>	<b>1,024,978</b>		<b>1,082,978</b>
<b>Fund Balance %</b>	<b>38.8%</b>	<b>50.4%</b>	<b>45.1%</b>		<b>48.9%</b>

**LOWELL AREA SCHOOLS**  
**FY2024-2025 APPROPRIATION RESOLUTION**  
**SPECIAL REVENUE FUND**  
**AMENDED JUNE 9, 2025**

Resolved, that this resolution shall be the amended Special Revenue Fund appropriation of Lowell Area Schools for the fiscal year 2024-2025:

	<b>FY2022-23 Actual</b>	<b>FY2023-24 Actual</b>	<b>FY2024-25 Adopted</b>	<b>FY2024-25 Final Amend</b>
Student/School Activity Income	1,240,900	1,364,875	1,500,000	<b>1,075,000</b>
<b>TOTAL REVENUE</b>	<u>1,240,900</u>	<u>1,364,875</u>	<u>1,500,000</u>	<u><b>1,075,000</b></u>
Student/School Activity Expense	1,189,309	1,208,687	1,500,000	<b>1,135,000</b>
<b>TOTAL EXPENSES</b>	<u>1,189,309</u>	<u>1,208,687</u>	<u>1,500,000</u>	<u><b>1,135,000</b></u>
 <b>Change in Fund Balance</b>	 51,591	 156,188	 -	 <b>(60,000)</b>
 <b>Fund Balance, Beginning</b>	 807,336	 858,927	 1,015,115	 <u><b>1,015,115</b></u>
<b>Fund Balance, Ending</b>	<u>858,927</u>	<u>1,015,115</u>	<u>1,015,115</u>	<u><u><b>955,115</b></u></u>
 <b>Fund Balance %</b>	 72.2%	 84.0%	 67.7%	 <b>84.2%</b>