

**LOWELL AREA SCHOOLS**  
**FY2025-2026 APPROPRIATION RESOLUTION**  
**GENERAL FUND**  
**January 12, 2026**

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

	FY2023-24 Actual	FY2024-25 Actual	FY2025-26 Initial	<b>TOTAL 2025-26 AMENDED</b>
Property Taxes	3,956,124	4,334,712	4,555,528	<b>4,696,321</b>
Local Revenue	863,501	921,091	684,952	<b>761,042</b>
State Revenue	39,669,020	40,067,205	40,617,395	<b>41,727,460</b>
Federal Revenue	2,857,840	1,355,585	1,242,567	<b>1,231,651</b>
Other Sources	3,625,312	3,907,992	3,975,494	<b>3,995,302</b>
Transfers In	30,000	26,929	30,000	<b>30,000</b>
<b>TOTAL REVENUE</b>	<b>51,001,798</b>	<b>50,613,515</b>	<b>51,105,936</b>	<b>52,441,776</b>
Basic Instruction	24,807,904	24,483,476	25,538,314	<b>27,342,914</b>
Added Needs	4,478,066	4,671,324	4,878,082	<b>5,114,617</b>
Pupil Support	3,367,384	3,398,021	3,339,465	<b>3,614,595</b>
Instructional Support	2,193,172	2,358,408	2,018,000	<b>2,041,530</b>
General Administration	658,038	678,412	723,389	<b>693,627</b>
School Administration	2,585,280	2,573,227	2,502,247	<b>2,580,692</b>
Business Services	842,981	865,124	957,219	<b>1,033,832</b>
Operations	4,726,205	4,991,726	5,295,287	<b>5,373,474</b>
Transportation	2,243,325	2,707,283	3,057,074	<b>3,577,668</b>
Central Support	1,048,832	1,204,367	1,278,076	<b>1,219,444</b>
Other Support	949,823	1,068,586	1,056,061	<b>1,053,426</b>
Community Services	202,748	370,896	375,151	<b>301,431</b>
Bldg Improv, Prior Pd Adj	52,817	50,926	-	<b>-</b>
Other Financing Uses	41,029	33,406	5,144	<b>27,962</b>
<b>TOTAL EXPENSES</b>	<b>48,197,603</b>	<b>49,455,181</b>	<b>51,023,509</b>	<b>53,975,212</b>
<b>Change in Fund Balance</b>	<b>2,804,195</b>	<b>1,158,333</b>	<b>82,427</b>	<b>(1,533,436)</b>
<b>Fund Balance, Beginning</b>	<b>7,329,663</b>	<b>10,133,858</b>	<b>11,292,191</b>	<b>11,292,191</b>
<b>Fund Balance, Ending</b>	<b>10,133,858</b>	<b>11,292,191</b>	<b>11,374,618</b>	<b>9,758,755</b>
Committed Fund Balance - Buses		308,765		<b>-</b>
Unassigned Fund Balance	10,133,858	10,983,426	11,374,618	<b>9,758,755</b>
	10,133,858	11,292,191	11,374,618	<b>9,758,755</b>
<b>Unassigned Fund Balance % of Exp</b>	<b>21.0%</b>	<b>22.2%</b>	<b>22.3%</b>	<b>18.1%</b>

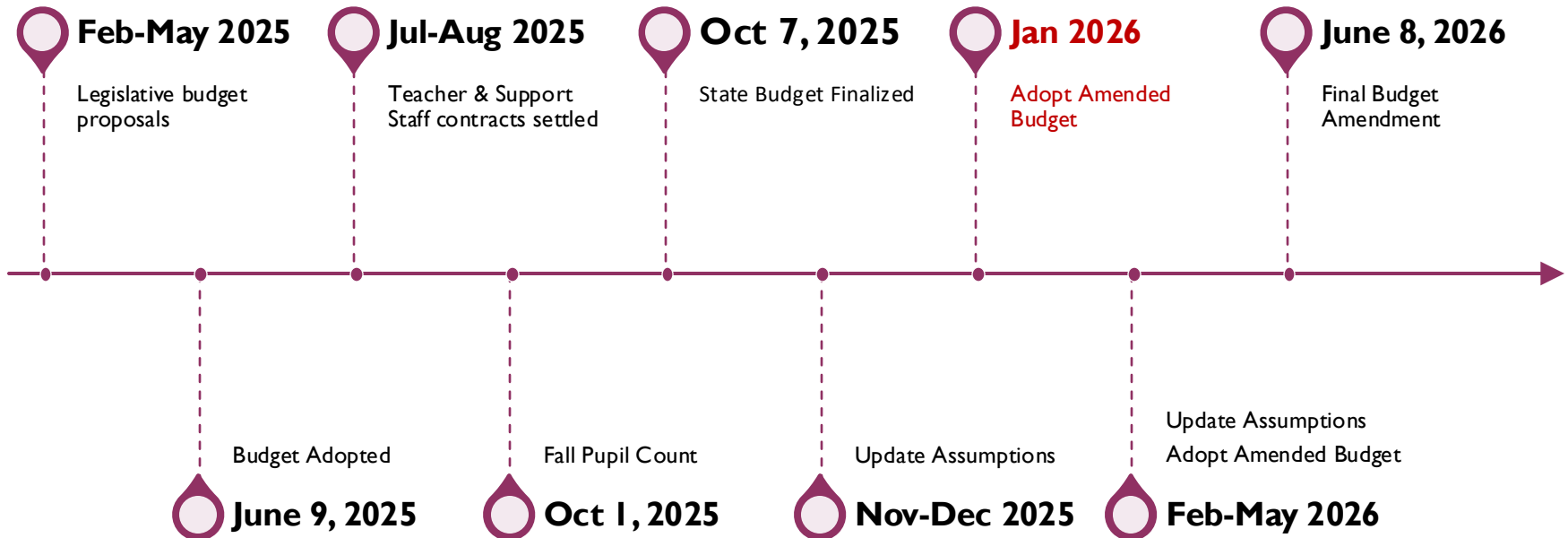


# 2025-26 BUDGET AMENDMENT

LOWELL AREA SCHOOLS

JANUARY 12, 2026

# 2025-26 BUDGET CALENDAR



## REVENUE BUDGET ASSUMPTIONS

Blended  
Enrollment – 3,443  
(decrease 25  
students)

Foundation:  
\$10,050  
(\$442 Increase)

Foundation Count:  
90/10 (90% Fall '25  
+ 10% Spring '25)

MPSERS changes  
to Offsets & UAAL  
Rev/Exp

Continued  
Transportation &  
Mental Health  
Funding

County  
Enhancement  
Millage \$350/pupil

EXPENSE  
BUDGET  
ADJUSTMENTS

Teacher & Support Staff  
Bargaining Contracts settled

Grant Revenue & Expenditures  
Reviewed

State Categoricals Added

Bus Purchases: 5 Buses

## BUDGET CHALLENGES

Enrollment Decreases &  
Declining Birth Rates

One-time State categorical  
& MPSERS funding

State Budget impacts to  
School Aid Fund

26-27 Revenue Estimating  
Conference Jan 16th

# AMENDED REVENUE 2025-2026

## GENERAL FUND

	2024-25	2025-26		2025-26
	Actual	Adopted	Changes	Amended
Property Taxes	4,334,712	4,555,528	140,793	4,696,321
Local Revenue	921,091	684,952	76,090	761,042
State Revenue	40,067,205	40,617,395	1,110,065	41,727,460
Federal Revenue	1,355,585	1,242,567	(10,916)	1,231,651
Other Sources	3,907,992	3,975,494	19,808	3,995,302
Transfers In	26,929	30,000		30,000
<b>TOTAL REVENUE</b>	<b>50,613,515</b>	<b>51,105,936</b>	<b>1,335,840</b>	<b>52,441,776</b>

# AMENDED EXPENSES 2025-2026

## GENERAL FUND (BY OBJECT)

	2024-25	2025-26		2025-26
	Actual	Adopted	Changes	Amended
Salaries	24,414,934	24,860,778	1,804,812	26,665,590
Benefits	16,973,874	17,581,524	636,252	18,217,776
Contracted Services	3,849,869	4,001,188	46,869	4,048,057
Supplies	3,135,024	3,033,664	175,148	3,208,812
Capital Outlay	1,081,481	1,546,355	288,622	1,834,977
<b>Total Expenses</b>	<b>49,455,181</b>	<b>51,023,509</b>	<b>2,951,703</b>	<b>53,975,212</b>



	<b>FY2024-25</b>	<b>2025-26</b>		<b>2025-26</b>
	<b>Actual</b>	<b>Adopted</b>	<b>Changes</b>	<b>Amended</b>
Basic Instruction	24,483,476	25,538,314	1,804,600	27,342,914
Added Needs	4,671,324	4,878,082	236,535	5,114,617
Pupil Support	3,398,021	3,339,465	275,130	3,614,595
Instructional Support	2,358,408	2,018,000	23,530	2,041,530
General Administration	678,412	723,389	(29,762)	693,627
School Administration	2,573,227	2,502,247	78,445	2,580,692
Business Services	865,124	957,219	76,613	1,033,832
Operations	4,991,726	52,295,287	78,187	5,373,474
Transportation	2,707,283	3,057,074	520,594	3,577,668
Central Support	1,204,367	1,278,076	(58,632)	1,219,444
Other Support	1,068,586	1,056,061	(2,635)	1,053,426
Community Services	370,896	375,151	(73,720)	301,431
Bldg Improv, Prior Pd Adj	50,926	0	0	0
Other Financing Uses	33,406	5,144	22,818	27,962
<b>TOTAL EXPENSES</b>	<b>48,197,604</b>	<b>51,261,678</b>	<b>2,951,703</b>	<b>53,975,212</b>

## AMENDED EXPENSES 2025-2026

### GENERAL FUND (BY FUNCTION)

# AMENDED SUMMARY 2025-2026

## GENERAL FUND

	FY2024-25	FY2025-26	FY2025-26
	Actual	Adopted	Amended
TOTAL REVENUE	50,613,515	51,105,936	52,441,776
TOTAL EXPENSES	49,455,181	51,023,509	53,975,212
Change in Fund Balance	1,158,333	82,427	(1,533,436)
Fund Balance, Beginning	10,133,858		11,292,191
<b>Fund Balance, Ending</b>	<b>11,292,191</b>	<b><u>18.08%</u> of Exp =</b>	<b>9,758,755</b>



# QUESTIONS?