LINCOLN CONSOLIDATED SCHOOLS
A Resolution of the Lincoln Consolidated Board of Educatior
GENERAL FUND - FISCAL YEAR 2024-25

RESOLVED, that this resolution shall be the general appropriations act of the Lincoln Consolidated School District for Fiscal Year 2024-2025: A resolution to make appropriations; and to provide for the diposition of all income received by the Lincoln Consolidated School District.

BE IT FURTHER RESOLVED, that the total revenue, including a tax levy of 18.0 mills, and unappropriated fund balance be available for appropriations in the GENERAL EDUCATON FUND of Lincoln Consolidated School District for the fiscal year 2024-25 as follows

	Original Approved Budget with Audited 2024 Beginning Fund Balance	Budget after First Amendment November 2024	Budget after Second Amendment April 2025	Final 24/25 Budget Change June 23, 2025	Projected BUDGET Final 24/25 Budget Amendment June 23, 2025
REVENUE:					
Local	$ 5,996,089	6,465,284	6,619,493	12,643	6,632,136
State	40,850,246	40,502,566	41,595,772	68,863	41,664,635
Federal	2,608,868	3,003,261	3,047,870	163,008	3,210,878
Incoming Transfers and Other Transactions	9,356,635	9,738,064	9,966,849	25,547	9,992,396
Fund Modifications	37,000	37,000	37,000	-	37,000
TOTAL REVENUE AND INCOMING TRANSFERS	**58,848,838**	**59,746,175**	**61,266,984**	**270,061**	**61,537,045**
FUND BALANCE AS OF JULY 1ST	**10,772,519**	**7,571,928**	**7,571,928**	**-**	**7,571,928**
Less Designated Fund Balance	-	-	-		-
FUND BALANCE AVAILABLE TO APPROPRIATE	**10,772,519**	**7,571,928**	**7,571,928**	**-**	**7,571,928**
TOTAL AMOUNT AVAILABLE TO APPROPRIATE	**69,621,357**	**67,318,103**	**68,838,912**	**270,061**	**69,108,973**

BE IT FURTHER RESOLVED, that $62,791,522 of the total available to appropriate in the GENERAL EDUCATION FUND is hereby appropriated in the amounts and for the purposes set forth below:

EXPENDITURES:					
Instruction:					
Basic Programs	24,218,466	23,931,264	24,145,278	(390,413)	23,754,865
Added Needs	10,626,357	10,801,538	10,885,318	(203,102)	10,682,216
Support Services:					
Student services	6,778,096	6,529,187	6,521,432	111,102	6,632,534
Instructional support	2,384,647	2,697,964	2,790,756	(219,535)	2,571,221
General administration	657,798	638,683	686,879	30,678	717,557
Principal administration	2,381,099	2,368,254	2,378,855	28,347	2,407,202
Business/Fiscal administration	885,457	888,182	906,496	21,810	928,306
Operations and maintenance	5,857,001	6,389,584	6,398,491	452,162	6,850,653
Transportation	4,214,374	4,230,810	4,406,689	(116,800)	4,289,889
Central (services/information management)	2,823,588	2,525,702	2,578,108	(60,810)	2,517,298
Athletics	1,094,134	1,143,303	1,174,521	(37,030)	1,137,491
Community Services	126,412	146,340	132,825	167,466	300,291
TOTAL EXPENDITURES	**62,047,429**	**62,290,811**	**63,005,648**	**(216,126)**	**62,789,522**
Outgoing Transfers and Other Transactions	2,000	2,000	2,000	-	2,000
TOTAL APPROPRIATED	**62,049,429**	**62,292,811**	**63,007,648**	**(216,126)**	**62,791,522**
	-				
Excess Revenues Over (Under) Expenditures	**(3,200,591)**	**(2,546,636)**	**(1,740,664)**	**486,187**	**(1,254,477)**
Beginning Fund Balance	**10,772,519**	**10,772,519**	**10,772,519**		**10,772,519**
Projected Ending Fund Balance	**7,571,928**	**8,225,883**	**9,031,855**	**486,187**	**9,518,042**

The non-homestead millage of 18 mills is a subject of the budget hearing and related board action.

I certify that the foregoing resolution was duly adopted by the LINCOLN CONSOLIDATED SCHOOL DISTRICT Board of Directors at a properly noticed open meeting held on the 23rd day of June, 2025, at which meeting a quorum was present.

By: _____
Lauren Smith, Secretary
Lincoln Board of Education

General Appropriations Resolution
For Adoption by the Board of Education
Lincoln Consolidated School District
Activity/Student Services Custodial Fund Final Budget for the 24/25 Fiscal Year

RESOLVED, that this resolution shall be the general appropriations of the Lincoln Consolidated School District for the fiscal year 2024-2025: A resolution to make appropriations; and to provide for the disposition of all income received by the Lincoln Consolidated School District,

BE IT FURTHER RESOLVED, that the total revenue and unappropriated fund balance be available for appropriations in the **Activity/Student Services Custodial Fund** of the Lincoln Consolidated School District for the fiscal year 2024-25 as follows:

REVENUE:	**Original**	**Amendment**	**Final**
Local Revenue	$ 400,000	$ 53,523	$ 453,523
TOTAL REVENUE AND INCOMING TRANSFERS	400,000	53,523	453,523
FUND BALANCE AS OF JULY 1ST	613,497		613,497
Less Appropriated Fund Balance	-		-
FUND BALANCE AVAILABLE TO APPROPRIATE	613,497		613,497
TOTAL AMOUNT AVAILABLE TO APPROPRIATE	$ 1,013,497		$ 1,067,020

BE IT FURTHER RESOLVED, that $462,977 of the total available to appropriate in the Activity/Student Services Custodial Fund is hereby appropriated in the amounts and for the purposes set forth below:

EXPENDITURES:	**Original**	**Amendment**	**Final**
Custodial Expenses	$ 450,000	$ 12,977	$ 462,977
TOTAL EXPENDITURES	450,000		462,977
FUND BALANCE - Non-Spendable	-		-
FUND BALANCE - Restricted	563,497		604,043
TOTAL FUND BALANCE ENDING JUNE 30th	$ 563,497		$ 604,043

I certify that the foregoing resolution was duly adopted by the LINCOLN CONSOLIDATED SCHOOL DISTRICT Board of Directors at a properly noticed open meeting held on the 23rd day of June, 2025, at which meeting a quorum was present.

By: _____
Lauren Smith, Secretary
Lincoln Board of Education

General Appropriations Resolution
For Adoption by the Board of Education
Lincoln Consolidated School District
Community Servcie Fund Proposed Budget for the 24/25 Fiscal Year

RESOLVED, that this resolution shall be the general appropriations of the Lincoln Consolidated School District for the fiscal year 2024-2025: A resolution to make appropriations; and to provide for the disposition of all income received by the Lincoln Consolidated School District,

BE IT FURTHER RESOLVED, that the total revenue and unappropriated fund balance be available for appropriations in the **COMMUNITY SERVICE** FUND of the Lincoln Consolidated School District for the fiscal year 2024-2025 as follows:

REVENUE:	**Original Budget**	**Amendment**	**Final Amended**
Local Revenue	$ 1,016,649	$ 106,575	$ 1,123,224
State Revenue	-	-	-
Federal Revenue	-	-	-
Incoming Transfers & Other Transactions	-	-	-
TOTAL REVENUE AND INCOMING TRANSFERS	1,016,649	$ 106,575	1,123,224
FUND BALANCE AS OF JULY 1ST	749,547		749,547
Less Appropriated Fund Balance	-		-
FUND BALANCE AVAILABLE TO APPROPRIATE	749,547		749,547
TOTAL AMOUNT AVAILABLE TO APPROPRIATE	$ 1,766,196		$ 1,872,771

BE IT FURTHER RESOLVED, that $583,392 of the total available to appropriate in the COMMUNITY SERVICE FUND is hereby appropriated in the amounts and for the purposes set forth below:

EXPENDITURES:	**Original Budget**	**Amendment**	**Final Amended**
Salaries	$ 219,800	$ (4,025)	$ 215,775
Benefits	112,550	(24,742)	87,808
Purchased services	229,800	(7,750)	222,050
Operations	232,900	17,359	250,259
Capital outlay/equipment	50,433	20,067	70,500
TOTAL EXPENDITURES	845,483	909	846,392
Outgoing Transfers/Fund Modifications	7,000	-	7,000
TOTAL APPROPRIATED	852,483		853,392
FUND BALANCE - Non-Spendable	-		-
FUND BALANCE - Restricted	913,713		1,019,379
TOTAL FUND BALANCE ENDING JUNE 30th	$ 913,713		$ 1,019,379

I certify that the foregoing resolution was duly adopted by the LINCOLN CONSOLIDATED SCHOOL DISTRICT Board of Directors at a properly noticed open meeting held on the 23rd day of June, 2025, at which meeting a quorum was present.

By: _____
Lauren Smith, Secretary
Lincoln Board of Education

General Appropriations Resolution
For Adoption by the Board of Education
Lincoln Consolidated School District
Food Service Fund Final Budget for the 24/25 Fiscal Year

RESOLVED, that this resolution shall be the general appropriations of the Lincoln Consolidated School District for the fiscal year 2024-2025: A resolution to make appropriations; and to provide for the disposition of all income received by the Lincoln Consolidated School District,

BE IT FURTHER RESOLVED, that the total revenue and unappropriated fund balance be available for appropriations in the FOOD SERVICE FUND of the Lincoln Consolidated School District for the fiscal year 2024-2025 as follows:

REVENUE:	Original Budget	Amendment	Final Budget
Local Revenue	$ 106,500	$ (8,900)	$ 97,600
State Revenue	509,000	(145,200)	363,800
Federal Revenue	1,650,000	37,106	1,687,106
Incoming Transfers & Other Transactions	2,000	-	2,000
TOTAL REVENUE AND INCOMING TRANSFERS	2,267,500	(116,994)	2,150,506
FUND BALANCE AS OF JULY 1ST	876,784		876,784
Less Appropriated Fund Balance	-		-
FUND BALANCE AVAILABLE TO APPROPRIATE	876,784		876,784
TOTAL AMOUNT AVAILABLE TO APPROPRIATE	$ 3,144,284		$ 3,027,290

BE IT FURTHER RESOLVED, that $2,200,391 of the total available to appropriate in the FOOD SERVICE FUND is hereby appropriated in the amounts and for the purposes set forth below:

EXPENDITURES:	Original	Amendment	Final Budget
Pupil Support	$ 137,000	$ 45,075	$ 182,075
Operations/Maintenance	124,472	97,728	222,200
Management services	1,756,500	(32,784)	1,723,716
Capital outlay	250,000	(207,600)	42,400
TOTAL EXPENDITURES	2,267,972	(97,581)	2,170,391
Outgoing Transfers/Fund Modifications	30,000	-	30,000
TOTAL APPROPRIATED	2,297,972	(195,162)	2,200,391
FUND BALANCE - Non-Spendable	-		-
FUND BALANCE - Restricted	846,312		826,899
TOTAL FUND BALANCE ENDING JUNE 30th	$ 846,312		$ 826,899

I certify that the foregoing resolution was duly adopted by the LINCOLN CONSOLIDATED SCHOOL DISTRICT Board of Directors at a properly noticed open meeting held on the 23rd day of June, 2025, at which meeting a quorum was present.

By: _____
Lauren Smith, Secretary
Lincoln Board of Education

LINCOLN CONSOLIDATED SCHOOLS
A Resolution of the Lincoln Consolidated Board of Education
GENERAL FUND - FISCAL YEAR 2025-26

RESOLVED, that this resolution shall be the general appropriations act of the Lincoln Consolidated School District for Fiscal Year 2025-26: A resolution to make appropriations; and to provide for the diposition of all income received by the Lincoln Consolidated School District.

BE IT FURTHER RESOLVED, that the total revenue, including a tax levy of 18.0 mills, and unappropriated fund balance be available for appropriations in the GENERAL EDUCATON FUND of Lincoln Consolidated School District for the fiscal year 2025-26 as follows:

	Original Approved Budget with Audited 2024 Beginning Fund Balance	Budget after First Amendment November 2024	Budget after Second Amendment April 2025	Final 24/25 Budget Change June 23, 2025	Final 24/25 Budget Amendment June 23, 2025	Proposed 25-26 Budget June 23, 2025
REVENUE:						
Local	$ 5,996,089	$ 6,465,284	$ 6,619,493	$ 12,643	$ 6,632,136	$ 6,756,533
State	40,850,246	40,502,566	41,595,772	68,863	41,664,635	38,913,647
Federal	2,608,868	3,003,261	3,047,870	163,008	3,210,878	2,730,790
Incoming Transfers and Other Transactions	9,356,635	9,738,064	9,966,849	25,547	9,992,396	9,506,928
Fund Modifications	37,000	37,000	37,000	-	37,000	37,000
TOTAL REVENUE AND INCOMING TRANSFERS	**58,848,838**	**59,746,175**	**61,266,984**	**270,061**	**61,537,045**	**57,944,898**
FUND BALANCE AS OF JULY 1ST	**10,772,519**	**7,571,928**	**7,571,928**	**-**	**7,571,928**	**9,518,042**
Less Designated Fund Balance	-	-	-	-		
FUND BALANCE AVAILABLE TO APPROPRIATE	**10,772,519**	**7,571,928**	**7,571,928**	**-**	**7,571,928**	**9,518,042**
TOTAL AMOUNT AVAILABLE TO APPROPRIATE	**69,621,357**	**67,318,103**	**68,838,912**		**69,108,973**	**67,462,940**

BE IT FURTHER RESOLVED, that $61,638,933 of the total available to appropriate in the GENERAL EDUCATION FUND is hereby appropriated in the amounts and for the purposes set forth below:

EXPENDITURES:						
Instruction:						
Basic Programs	24,218,466	23,931,264	24,145,278	(390,413)	23,754,865	23,078,025
Added Needs	10,626,357	10,801,538	10,885,318	(203,102)	10,682,216	10,359,929
Support Services:						
Student services	6,778,096	6,529,187	6,521,432	111,102	6,632,534	6,143,197
Instructional support	2,384,647	2,697,964	2,790,756	(219,535)	2,571,221	2,820,185
General administration	657,798	638,683	686,879	30,678	717,557	681,538
Principal administration	2,381,099	2,368,254	2,378,855	28,347	2,407,202	2,290,553
Business/Fiscal administration	885,457	888,182	906,496	21,810	928,306	937,232
Operations and maintenance	5,857,001	6,389,584	6,398,491	452,162	6,850,653	6,221,339
Transportation	4,214,374	4,230,810	4,406,689	(116,800)	4,289,889	4,735,075
Central (services/information management)	2,823,588	2,525,702	2,578,108	(60,810)	2,517,298	3,076,840
Athletics	1,094,134	1,143,303	1,174,521	(37,030)	1,137,491	1,232,413
Community Services	126,412	146,340	132,825	167,466	300,291	146,607
TOTAL EXPENDITURES	**62,047,429**	**62,290,811**	**63,005,648**	**(216,126)**	**62,789,522**	**61,722,933**
Outgoing Transfers and Other Transactions	-	2,000	2,000	-	2,000	2,000
TOTAL APPROPRIATED	**62,047,429**	**62,292,811**	**63,007,648**	**(216,126)**	**62,791,522**	**61,724,933**
Excess Revenues Over (Under) Expenditures	**(3,198,591)**	**(2,546,636)**	**(1,740,664)**		**(1,254,477)**	**(3,780,035)**
Beginning Fund Balance	**10,772,519**	**10,772,519**	**10,772,519**	**-**	**10,772,519**	**9,518,042**
Projected Ending Fund Balance	**$ 7,573,928**	**$ 8,225,883**	**$ 9,031,855**	**$ -**	**$ 9,518,042**	**$ 5,738,007**

The non-homestead millage of 18 mills is a subject of the budget hearing and related board action.

I certify that the foregoing resolution was duly adopted by the LINCOLN CONSOLIDATED SCHOOL DISTRICT Board of Directors at a properly noticed open meeting held on the 23rd day of June, 2025, at which meeting a quorum was present.

By: _____
Lauren Smith, Secretary
Lincoln Board of Education

General Appropriations Resolution
For Adoption by the Board of Education
Lincoln Consolidated School District
Activity/Student Services Custodial Fund Final Budget for the 25/26 Fiscal Year

RESOLVED, that this resolution shall be the general appropriations of the Lincoln Consolidated School District for the fiscal year 2025-2026: A resolution to make appropriations; and to provide for the disposition of all income received by the Lincoln Consolidated School District,

BE IT FURTHER RESOLVED, that the total revenue and unappropriated fund balance be available for appropriations in the **Activity/Student Services Custodial Fund** of the Lincoln Consolidated School District for the fiscal year 2025-26 as follows:

REVENUE:	Original
Local Revenue	$ 450,000
TOTAL REVENUE AND INCOMING TRANSFERS	450,000
FUND BALANCE AS OF JULY 1ST	604,043
Less Appropriated Fund Balance	-
FUND BALANCE AVAILABLE TO APPROPRIATE	604,043
TOTAL AMOUNT AVAILABLE TO APPROPRIATE	$ 1,054,043

BE IT FURTHER RESOLVED, that $450,000 of the total available to appropriate in the Activity/Student Services Custodial Fund is hereby appropriated in the amounts and for the purposes set forth below:

EXPENDITURES:	Original
Custodial Expenses	$ 450,000
TOTAL EXPENDITURES	450,000
FUND BALANCE - Non-Spendable	-
FUND BALANCE - Restricted	604,043
TOTAL FUND BALANCE ENDING JUNE 30th	$ 604,043

I certify that the foregoing resolution was duly adopted by the LINCOLN CONSOLIDATED SCHOOL DISTRICT Board of Directors at a properly noticed open meeting held on the 23rd day of June, 2025, at which meeting a quorum was present.

By: _____
Lauren Smith, Secretary
Lincoln Board of Education

General Appropriations Resolution
For Adoption by the Board of Education
Lincoln Consolidated School District
Community Servcie Fund Proposed Budget for the 25/26 Fiscal Year

RESOLVED, that this resolution shall be the general appropriations of the Lincoln Consolidated School District for the fiscal year 2025-2026: A resolution to make appropriations; and to provide for the disposition of all income received by the Lincoln Consolidated School District,

BE IT FURTHER RESOLVED, that the total revenue and unappropriated fund balance be available for appropriations in the **COMMUNITY SERVICE** FUND of the Lincoln Consolidated School District for the fiscal year 2025-2026 as follows:

REVENUE:	**Original Budget**
Local Revenue	$ 1,098,085
State Revenue	-
Federal Revenue	-
Incoming Transfers & Other Transactions	-
TOTAL REVENUE AND INCOMING TRANSFERS	1,098,085
FUND BALANCE AS OF JULY 1ST	1,019,379
Less Appropriated Fund Balance	-
FUND BALANCE AVAILABLE TO APPROPRIATE	1,019,379
TOTAL AMOUNT AVAILABLE TO APPROPRIATE	$ 2,117,464

BE IT FURTHER RESOLVED, that $918,561 of the total available to appropriate in the COMMUNITY SERVICE FUND is hereby appropriated in the amounts and for the purposes set forth below:

EXPENDITURES:	**Proposed Budget**
Salaries	$ 221,625
Benefits	89,985
Purchased services	240,550
Operations	251,010
Capital outlay/equipment	108,391
TOTAL EXPENDITURES	911,561
Outgoing Transfers/Fund Modifications	7,000
TOTAL APPROPRIATED	918,561
FUND BALANCE - Non-Spendable	-
FUND BALANCE - Restricted	1,198,903
TOTAL FUND BALANCE ENDING JUNE 30th	$ 1,198,903

I certify that the foregoing resolution was duly adopted by the LINCOLN CONSOLIDATED SCHOOL DISTRICT Board of Directors at a properly noticed open meeting held on the 23rd day of June, 2025, at which meeting a quorum was present.

By: _____
Lauren Smith, Secretary
Lincoln Board of Education

General Appropriations Resolution
For Adoption by the Board of Education
Lincoln Consolidated School District
Food Service Fund Proposed Budget for the 25/26 Fiscal Year

RESOLVED, that this resolution shall be the general appropriations of the Lincoln Consolidated School District for the fiscal year 2025-2026: A resolution to make appropriations; and to provide for the disposition of all income received by the Lincoln Consolidated School District,

BE IT FURTHER RESOLVED, that the total revenue and unappropriated fund balance be available for appropriations in the FOOD SERVICE FUND of the Lincoln Consolidated School District for the fiscal year 2025-2026 as follows:

REVENUE:	Original
Local Revenue	$ 97,600
State Revenue	363,800
Federal Revenue	1,695,106
Incoming Transfers & Other Transactions	2,000
TOTAL REVENUE AND INCOMING TRANSFERS	2,158,506
FUND BALANCE AS OF JULY 1ST	826,899
Less Appropriated Fund Balance	-
FUND BALANCE AVAILABLE TO APPROPRIATE	826,899
TOTAL AMOUNT AVAILABLE TO APPROPRIATE	$ 2,985,405

BE IT FURTHER RESOLVED, that $2,560,775 of the total available to appropriate in the FOOD SERVICE FUND is hereby appropriated in the amounts and for the purposes set forth below:

EXPENDITURES:	Original
Pupil Support	$ 182,075
Operations/Maintenance	267,200
Management services	1,797,000
Capital outlay	284,500
TOTAL EXPENDITURES	2,530,775
Outgoing Transfers/Fund Modifications	30,000
TOTAL APPROPRIATED	2,560,775
FUND BALANCE - Non-Spendable	-
FUND BALANCE - Restricted	424,630
TOTAL FUND BALANCE ENDING JUNE 30th	$ 424,630

I certify that the foregoing resolution was duly adopted by the LINCOLN CONSOLIDATED SCHOOL DISTRICT Board of Directors at a properly noticed open meeting held on the 23rd day of June, 2025, at which meeting a quorum was present.

By: _____
Lauren Smith, Secretary
Lincoln Board of Education