LINCOLN CONSOLIDATED SCHOOLS
A Resolution of the Lincoln Consolidated Board of Educatior
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 2025-2026: 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 2025 Beginning Fund Balance	Budget after First Amendment December 2025	Budget after Second Amendment March 2026	Final 25/26 Budget Change June 15, 2026	Projected BUDGET Final 25/26 Budget Amendment June 15, 2026
REVENUE:					
Local	$ 6,756,533	7,512,120	7,454,880	4,105	7,458,985
State	38,913,647	41,810,153	42,535,092	264,584	42,799,676
Federal	2,730,790	2,686,172	2,683,437	826,559	3,509,996
Inter-district revenue	9,506,928	11,841,673	11,775,743	536,997	12,312,740
Incoming transfers and other financing sources	37,000	57,000	57,000	376,693	433,693
TOTAL REVENUE AND INCOMING TRANSFERS	**57,944,898**	**63,907,118**	**64,506,152**	**2,008,938**	**66,515,090**
FUND BALANCE AS OF JULY 1ST	**10,575,172**	**10,575,172**	**10,575,172**	**-**	**10,575,172**
Less Designated Fund Balance	-	-	-		-
FUND BALANCE AVAILABLE TO APPROPRIATE	**10,575,172**	**10,575,172**	**10,575,172**	**-**	**10,575,172**
TOTAL AMOUNT AVAILABLE TO APPROPRIATE	**68,520,070**	**74,482,290**	**75,081,324**	**2,008,938**	**77,090,262**

BE IT FURTHER RESOLVED, that $68,021,929 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	23,078,025	24,750,002	24,216,456	138,145	24,354,601
Added Needs	10,359,929	11,032,973	11,042,759	579,729	11,622,488
Support Services:					
Student services	6,143,197	7,058,062	6,946,189	19,888	6,966,077
Instructional support	2,820,185	3,329,419	3,191,164	38,997	3,230,161
General administration	681,538	788,622	888,220	30,014	918,234
Principal administration	2,290,553	2,380,560	2,382,968	62,987	2,445,955
Business/Fiscal administration	937,232	938,554	938,554	8,237	946,791
Operations and maintenance	6,221,339	6,366,976	6,547,904	680,361	7,228,265
Transportation	4,735,075	5,084,624	4,999,452	137,169	5,136,621
Central (services/information management)	3,076,840	3,251,993	3,436,903	(51,257)	3,385,646
Athletics	1,232,403	1,252,538	1,240,038	(20,703)	1,219,335
Community Services	146,607	325,992	424,059	34,751	458,810
Debt service					
Principal expense	-	-	-	100,413	100,413
Interest expense	-	-	-	6,532	6,532
TOTAL EXPENDITURES	**61,722,923**	**66,560,315**	**66,254,666**	**1,765,263**	**68,019,929**
Outgoing Transfers and Other Transactions	2,000	2,000	2,000	-	2,000
TOTAL APPROPRIATED	**61,724,923**	**66,562,315**	**66,256,666**	**1,765,263**	**68,021,929**
	-				
Excess Revenues Over (Under) Expenditures	**(3,780,025)**	**(2,655,197)**	**(1,750,514)**	**243,675**	**(1,506,839)**
Beginning Fund Balance	10,575,172	10,575,172	10,575,172		10,575,172
Projected Ending Fund Balance	6,795,147	7,919,975	8,824,658	243,675	9,068,333

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 15th day of June, 2026, 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 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 Budget**	**Amendment**	**Final Budget**
Local Revenue	$ 97,600	$ (20,850)	$ 76,750
State Revenue	363,800	(50,000)	313,800
Federal Revenue	1,695,106	247,244	1,942,350
Incoming Transfers & Other Transactions	2,000	-	-
TOTAL REVENUE AND INCOMING TRANSFERS	2,158,506	176,394	2,332,900
FUND BALANCE AS OF JULY 1ST	1,016,648		1,016,648
Less Appropriated Fund Balance	-		-
FUND BALANCE AVAILABLE TO APPROPRIATE	1,016,648		1,016,648
TOTAL AMOUNT AVAILABLE TO APPROPRIATE	$ 3,175,154		$ 3,349,548

BE IT FURTHER RESOLVED, that $2,657,985 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	$ 182,075	$ (16,505)	$ 165,570
Operations/Maintenance	267,200	(186,800)	80,400
Management services	1,797,000	201,550	1,998,550
Capital outlay	284,500	83,965	368,465
TOTAL EXPENDITURES	2,530,775	82,210	2,612,985
Outgoing Transfers/Fund Modifications	30,000	15,000	45,000
TOTAL APPROPRIATED	2,560,775	82,210	2,657,985
FUND BALANCE - Non-Spendable	-		-
FUND BALANCE - Restricted	614,379		691,563
TOTAL FUND BALANCE ENDING JUNE 30th	$ 614,379		$ 691,563

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 15th day of June, 2026, 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**	**Amendment**	**Final Amended**
Local Revenue	$ 1,076,360	$ 262,730	$ 1,339,090
State Revenue	21,725	(2,475)	19,250
Federal Revenue	-	-	-
Incoming Transfers & Other Transactions	-	-	-
TOTAL REVENUE AND INCOMING TRANSFERS	1,098,085	$ 260,255	1,358,340
FUND BALANCE AS OF JULY 1ST	1,048,373		1,048,373
Less Appropriated Fund Balance	-		-
FUND BALANCE AVAILABLE TO APPROPRIATE	1,048,373		1,048,373
TOTAL AMOUNT AVAILABLE TO APPROPRIATE	$ 2,146,458		$ 2,406,713

BE IT FURTHER RESOLVED, that $1,297,204 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	$ 221,625	$ 3,096	$ 224,721
Benefits	89,985	9,728	99,713
Purchased services	240,550	15,750	256,300
Operations	251,010	235,340	486,350
Miscellaneous expense	-	120	120
Capital outlay/equipment	108,391	114,609	223,000
TOTAL EXPENDITURES	911,561	378,643	1,290,204
Outgoing Transfers/Fund Modifications	7,000	-	7,000
TOTAL APPROPRIATED	918,561		1,297,204
FUND BALANCE - Non-Spendable	-		-
FUND BALANCE - Restricted	1,227,897		1,109,509
TOTAL FUND BALANCE ENDING JUNE 30th	$ 1,227,897		$ 1,109,509

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 15th day of June, 2026, 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**	**Amendment**	**Final**
Local Revenue	$ 450,000	$ 23,854	$ 473,854
TOTAL REVENUE AND INCOMING TRANSFERS	450,000	23,854	473,854
FUND BALANCE AS OF JULY 1ST	660,063		660,063
Less Appropriated Fund Balance	-		-
FUND BALANCE AVAILABLE TO APPROPRIATE	660,063		660,063
TOTAL AMOUNT AVAILABLE TO APPROPRIATE	$ 1,110,063		$ 1,133,917

BE IT FURTHER RESOLVED, that $494,597 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	$ 44,597	$ 494,597
TOTAL EXPENDITURES	450,000		494,597
FUND BALANCE - Non-Spendable	-		-
FUND BALANCE - Restricted	660,063		639,320
TOTAL FUND BALANCE ENDING JUNE 30th	$ 660,063		$ 639,320

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 15th day of June, 2026, at which meeting a quorum was present.

By: _____
Lauren Smith, Secretary
Lincoln Board of Education