LINCOLN CONSOLIDATED SCHOOLS
A Resolution of the Lincoln Consolidated Board of Educatior
GENERAL FUND - FISCAL YEAR 2026-27

RESOLVED, that this resolution shall be the general appropriations act of the Lincoln Consolidated School District for Fiscal Year 2026-27: 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 2026-27 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	Final 25/26 Budget Amendment June 15, 2026	Proposed 26-27 Budget June 15, 2026
REVENUE:						
Local	$ 6,756,533	$ 7,512,120	$ 7,454,880	$ 4,105	$ 7,458,985	$ 6,434,814
State	38,913,647	41,810,153	42,535,092	264,584	42,799,676	42,791,677
Federal	2,730,790	2,686,172	2,683,437	826,559	3,509,996	2,599,110
Incoming Transfers and Other Transactions	9,506,928	11,841,673	11,775,743	536,997	12,312,740	11,473,497
Incoming transfers and other financing sources	37,000	57,000	57,000	376,693	433,693	50,000
TOTAL REVENUE AND INCOMING TRANSFERS	**57,944,898**	**63,907,118**	**64,506,152**	**2,008,938**	**66,515,090**	**63,349,098**
FUND BALANCE AS OF JULY 1ST	**10,575,172**	**10,575,172**	**10,575,172**	**-**	**10,575,172**	**9,068,333**
Less Designated Fund Balance	-	-	-	-		
FUND BALANCE AVAILABLE TO APPROPRIATE	**10,575,172**	**10,575,172**	**10,575,172**	**-**	**10,575,172**	**9,068,333**
TOTAL AMOUNT AVAILABLE TO APPROPRIATE	**68,520,070**	**74,482,290**	**75,081,324**		**77,090,262**	**72,417,431**

BE IT FURTHER RESOLVED, that $66,727,805 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	23,214,801
Added Needs	10,359,929	11,032,973	11,042,759	579,729	11,622,488	12,920,391
Support Services:						
Student services	6,143,197	7,058,062	6,946,189	19,888	6,966,077	7,082,347
Instructional support	2,820,185	3,329,419	3,191,164	38,997	3,230,161	2,855,205
General administration	681,538	788,622	888,220	30,014	918,234	704,494
Principal administration	2,290,553	2,380,560	2,382,968	62,987	2,445,955	2,708,691
Business/Fiscal administration	937,232	938,554	938,554	8,237	946,791	953,672
Operations and maintenance	6,221,339	6,366,976	6,547,904	680,361	7,228,265	6,861,255
Transportation	4,735,075	5,084,624	4,999,452	137,169	5,136,621	4,964,521
Central (services/information management)	3,076,840	3,251,993	3,436,903	(51,257)	3,385,646	3,037,226
Athletics	1,232,403	1,252,538	1,240,038	(20,703)	1,219,335	1,154,062
Community Services	146,607	325,992	424,059	34,751	458,810	269,140
Debt service						
Principal expense	-	-	-		100,413	-
Interest expense	-	-	-		6,532	-
TOTAL EXPENDITURES	**61,722,923**	**66,560,315**	**66,254,666**	**1,658,318**	**68,019,929**	**66,725,805**
Outgoing Transfers and Other Transactions	-	2,000	2,000	-	2,000	2,000
TOTAL APPROPRIATED	**61,722,923**	**66,562,315**	**66,256,666**	**1,658,318**	**68,021,929**	**66,727,805**
Excess Revenues Over (Under) Expenditures	**(3,778,025)**	**(2,655,197)**	**(1,750,514)**		**(1,506,839)**	**(3,378,707)**
Beginning Fund Balance	**10,575,172**	**10,575,172**	**10,575,172**	**-**	**10,575,172**	**9,068,333**
Projected Ending Fund Balance	**$ 6,797,147**	**$ 7,919,975**	**$ 8,824,658**	**$ -**	**$ 9,068,333**	**$ 5,689,626**

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 Proposed Budget for the 26/27 Fiscal Year

RESOLVED, that this resolution shall be the general appropriations of the Lincoln Consolidated School District for the fiscal year 2026-2027: 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 2026-2027 as follows:

REVENUE:	Original
Local Revenue	$ 79,000
State Revenue	307,000
Federal Revenue	2,005,000
Incoming Transfers & Other Transactions	-
TOTAL REVENUE AND INCOMING TRANSFERS	2,391,000
FUND BALANCE AS OF JULY 1ST	691,563
Less Appropriated Fund Balance	-
FUND BALANCE AVAILABLE TO APPROPRIATE	691,563
TOTAL AMOUNT AVAILABLE TO APPROPRIATE	$ 3,082,563

BE IT FURTHER RESOLVED, that $2,644,700 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	$ 172,000
Operations/Maintenance	80,200
Management services	2,045,000
Capital outlay	302,500
TOTAL EXPENDITURES	2,599,700
Outgoing Transfers/Fund Modifications	45,000
TOTAL APPROPRIATED	2,644,700
FUND BALANCE - Non-Spendable	-
FUND BALANCE - Restricted	437,863
TOTAL FUND BALANCE ENDING JUNE 30th	$ 437,863

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 26/27 Fiscal Year

RESOLVED, that this resolution shall be the general appropriations of the Lincoln Consolidated School District for the fiscal year 2026-2027: 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 2026-2027 as follows:

REVENUE:	**Original Budget**
Local Revenue	$ 1,291,950
State Revenue	17,500
Federal Revenue	-
Incoming Transfers & Other Transactions	-
TOTAL REVENUE AND INCOMING TRANSFERS	1,309,450
FUND BALANCE AS OF JULY 1ST	1,109,509
Less Appropriated Fund Balance	-
FUND BALANCE AVAILABLE TO APPROPRIATE	1,109,509
TOTAL AMOUNT AVAILABLE TO APPROPRIATE	$ 2,418,959

BE IT FURTHER RESOLVED, that $1,366,520 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	$ 234,100
Benefits	95,385
Purchased services	547,375
Operations	356,410
Miscellaneous expenditures	500
Capital outlay/equipment	125,750
TOTAL EXPENDITURES	1,359,520
Outgoing Transfers/Fund Modifications	7,000
TOTAL APPROPRIATED	1,366,520
FUND BALANCE - Non-Spendable	-
FUND BALANCE - Restricted	1,052,439
TOTAL FUND BALANCE ENDING JUNE 30th	$ 1,052,439

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 26/27 Fiscal Year

RESOLVED, that this resolution shall be the general appropriations of the Lincoln Consolidated School District for the fiscal year 2026-2027: 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 2026-27 as follows:

REVENUE:	**Original**
Local Revenue	$ 475,000
TOTAL REVENUE AND INCOMING TRANSFERS	475,000
FUND BALANCE AS OF JULY 1ST	639,320
Less Appropriated Fund Balance	-
FUND BALANCE AVAILABLE TO APPROPRIATE	639,320
TOTAL AMOUNT AVAILABLE TO APPROPRIATE	$ 1,114,320

BE IT FURTHER RESOLVED, that $475,000 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	$ 475,000
TOTAL EXPENDITURES	475,000
FUND BALANCE - Non-Spendable	-
FUND BALANCE - Restricted	639,320
TOTAL FUND BALANCE ENDING JUNE 30th	$ 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