ONSTED COMMUNITY SCHOOLS

2025-2026

Proposed Budgets

June 23, 2025

ONSTED COMMUNITY SCHOOLS
2025/2026 Truth In Taxation
Tax Certification
June 23, 2025

OPERATING

Non-Pre Taxable Value	$158,477,529	(18.000)	$2,852,596
Comm PP Taxable Value	$1,626,400	(6.000)	$9,758
Total Taxable Value	$160,103,929		$2,862,354

Operating Local Collection **$ 2,862,354**
(Non-Homestead Only @ 18 mills)

* June 2025 State Aid Payment

DEBT

Taxable Value	$160,103,929	(4.05)

Debt Collection **$ 2,581,275** *

*Bakertilly Annual Calculation

RESOLUTION FOR BUDGET ADOPTION
BY THE BOARD OF EDUCATION
OF ONSTED COMMUNITY SCHOOLS

RESOLVED, that this resolution shall be the GENERAL FUND appropriations of the Onsted Community School district for the 2025/2026 fiscal year: A resolution to make appropriations; to provide for the expenditure of the appropriations; and to provide for the disposition of all income received by the Onsted Community School district.

BE IT FURTHER RESOLVED, that 18.0000 mills will be levied on all the other non-primary residency properties in the Onsted Community School district for general operations for the 2025/2026 fiscal year.

BE IT FURTHER RESOLVED, that the total revenue and unappropriated fund equity estimated to be available for appropriations in the GENERAL FUND of the ONSTED COMMUNITY SCHOOLS for the 2025/2026 fiscal year is as follows:

REVENUES	PROPOSED 2025/2026
Local Sources	$ 3,197,635
Local Sources-Athletic	$ 50,000
State Sources	$ 12,691,440
Federal Sources	$ 180,830
Intermediate	$ 901,226
Incoming Transfers	$ 35,000
Other Transactions: Sale of Fixed Asset	$ 1,000
TOTAL ESTIMATED REVENUES	**$ 17,057,131**
ESTIMATED GENERAL FUND BALANCE JULY 1, 2025	**$ 2,706,061**
TOTAL AVAILABLE TO APPROPRIATE GENERAL FUND	**$ 19,763,192**

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

EXPENDITURES		PROPOSED 2025/2026
Basic Instruction		$ 8,827,417
Added Needs		$ 2,858,109
Pupil		$ 960,051
Instructional Staff		$ 382,654
General Admin		$ 454,972
School Admin		$ 874,642
Business		$ 352,080
Operations/Maintenance		$ 1,891,952
Pupil Transportation		$ 660,837
Central		$ 187,886
Other-Athletic		$ 490,442
Community		$ 124,189
Outgoing Transfers & Others:		
Debt		$ 194,500
TOTAL ESTIMATED GENERAL FUND EXPENDITURES		**$ 18,259,731**
REVENUES OVER EXPENDITURES	**$(1,202,600)**	
ESTIMATED GENERAL FUND BALANCE JULY 1, 2025		**$ 2,706,061**
ESTIMATED 2025/2026 GENERAL FUND REVENUES		**$ 17,057,131**
TOTAL AVAILABLE TO APPROPRIATE GENERAL FUND		**$ 19,763,192**
ESTIMATED 2025/2026 GENERAL FUND EXPENDITURES		**$ 18,259,731**
ESTIMATED GENERAL FUND BALANCE JUNE 30, 2026		**$ 1,503,461**
		8.81%

RESOLUTION FOR BUDGET ADOPTION

BY THE BOARD OF EDUCATION

OF ONSTED COMMUNITY SCHOOLS

BE IT FURTHER RESOLVED, that the total revenues and unappropriated fund balance estimated to be available for appropriation in the FOOD SERVICE FUND of Onsted Community Schools for Fiscal Year 2025/2026 as follows:

REVENUES	Proposed 2025/2026
Food Sales	$ 72,573
Local	
State Aid	$ 330,292
State Aid - 31A Transfer	
Government Aid - Federal	$ 499,795
Incoming Transfers	$ -
TOTAL FOOD SERVICE FUND ESTIMATED REVENUES	$ 902,660
ESTIMATED FOOD SERVICE FUND BALANCE July 1, 2025	$ 288,673
TOTAL AVAILABLE TO APPROPRIATE FOOD SERVICE FUND	$ 1,191,333

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

EXPENDITURES	PROPOSED 2025/2026
Salaries	$ 238,778
Benefits	$ 142,206
Contracted Services	$ 16,300
Supplies/Other	$ 3,725
Food	$ 452,963
Non Food	$ 19,500
Equipment	$ 45,000
Outgoing Transfers	$ 35,000
TOTAL ESTIMATED FOOD SERVICE FUND EXPENDITURES	$ 953,472
REVENUES OVER EXPENDITURES $ (50,812)	
ESTIMATED RESTRICTED FOOD SERVICE FUND BALANCE JULY 1, 2025	$ 288,673
ESTIMATED 2025/2026 FOOD SERVICE FUND REVENUES	$ 902,660
TOTAL AVAILABLE TO APPROPRIATE FOOD SERVICE FUND	$ 1,191,333
ESTIMATED 2025/2026 FOOD SERVICE FUND EXPENDITURES	$ 953,472
ESTIMATED RESTRICTED FOOD SERVICE FUND BALANCE JUNE 30, 2026	$ 237,861
	26.35%

RESOLUTION FOR BUDGET ADOPTION
BY THE BOARD OF EDUCATION
OF ONSTED COMMUNITY SCHOOLS

BE IT FURTHER RESOLVED, that the total revenues and unappropriated fund balance estimated to be available for appropriation in the DEBT RETIREMENT FUND of Onsted Community Schools for Fiscal Year 2025/2026 is as follows:

REVENUES	Proposed 2025/2026
Local Sources	$ 2,581,275
State Sources	$ 3,331
School Bond Loan Fund	$ -
Federal Sources	$ 71,857
TOTAL ESTIMATED DEBT RETIREMENT FUND REVENUES	$ 2,656,463
ESTIMATED DEBT RETIREMENT FUND BALANCE JULY 1, 2025	$ 1,341,191
Total Available to Appropriate	$ 3,997,654

BE IT FURTHER RESOLVED, that the total available to appropriate in the DEBT RETIREMENT FUND is hereby appropriated in the amounts and for the purpose set forth below:

EXPENDITURES	Proposed 2025/2026
Redemption of Principal	$ 2,045,000
Interest on Debt	$ 751,138
Miscellaneous	$ 1,500
TOTAL ESTIMATED DEBT RETIREMENT FUND EXPENDITURES	$ 2,797,638
ESTIMATED DEBT RETIREMENT FUND BALANCE JULY 1, 2025	**$ 1,341,191**
ESTIMATED 2025/2026 DEBT RETIREMENT FUND REVENUES	$ 2,656,463
TOTAL AVAILABLE TO APPROPRIATE DEBT RETIREMENT FUND	$ 3,997,654
ESTIMATED 2025/2026 DEBT RETIREMENT FUND EXPENDITURES	$ 2,797,638
ESTIMATED RESTRICTED DEBT RETIREMENT FUND BALANCE JUNE 30, 2026	**$ 1,200,016**

RESOLUTION FOR BUDGET ADOPTION
BY THE BOARD OF EDUCATION
OF ONSTED COMMUNITY SCHOOLS

BE IT FURTHER RESOLVED, that the total revenues and unappropriated fund balance estimated to be available for appropriation in the CAPITAL PROJECTS FUND of Onsted Community Schools for Fiscal Year 2025/2026 is as follows:

REVENUES	Proposed 2025/2026
Local Sources	$ 21,600
State Sources	$ -
Other Transactions	$ -
TOTAL ESTIMATED CAPITAL PROJECTS FUND REVENUES	$ 21,600
ESTIMATED CAPITAL PROJECTS FUND BALANCE JULY 1, 2025	$ 494,367
Total Available to Appropriate	$ 515,967

BE IT FURTHER RESOLVED, that the total available to appropriate in the CAPITAL PROJECTS FUND is hereby appropriated in the amounts and for the purpose set forth below:

EXPENDITURES	Proposed 2025/2026
Bond Issurance Costs	$ -
Capital Improvements	$ 515,967
Miscellaneous	$ -
TOTAL ESTIMATED CAPITAL PROJECTS FUND EXPENDITURES	$ 515,967
ESTIMATED CAPITAL PROJECTS FUND BALANCE JULY 1, 2025	**$ 494,367**
ESTIMATED 2025/2026 CAPITAL PROJECTS FUND REVENUES	$ 21,600
TOTAL AVAILABLE TO APPROPRIATE CAPITAL PROJECTS FUND	$ 515,967
ESTIMATED 2025/2026 CAPITAL PROJECTS FUND EXPENDITURES	$ 515,967
ESTIMATED RESTRICTED CAPITAL PROJECTS FUND BALANCE JUNE 30, 2026	**$ -**

RESOLUTION FOR BUDGET ADOPTION
BY THE BOARD OF EDUCATION
OF ONSTED COMMUNITY SCHOOLS

BE IT FURTHER RESOLVED, that the total revenues and unappropriated fund balance estimated to be available for appropriation in the ACTIVITIES FUND of Onsted Community Schools for Fiscal Year 2025/2026 is as follows:

REVENUES		Proposed 2025/2026
Local Sources	$	300,000
State Sources	$	-
School Bond Loan Fund	$	-
TOTAL ESTIMATED ACTIVITIES FUND REVENUES	$	300,000
ESTIMATED ACTIVITIES FUND BALANCE JULY 1, 2025	$	12,751
Total Available to Appropriate	$	312,751

BE IT FURTHER RESOLVED, that the total available to appropriate in the ACTIVITIES FUND is hereby appropriated in the amounts and for the purpose set forth below:

EXPENDITURES		Proposed 2025/2026
Redemption of Principal	$	275,000
Transfers	$	-
Miscellaneous	$	-
TOTAL ESTIMATED ACTIVITIES FUND EXPENDITURES	$	275,000
ESTIMATED ACTIVITIES FUND BALANCE JULY 1, 2025	$	12,751
ESTIMATED 2025/2026 ACTIVITIES FUND REVENUES	$	300,000
TOTAL AVAILABLE TO APPROPRIATE ACTIVITIES FUND	$	312,751
ESTIMATED 2025/2026 ACTIVITIES FUND EXPENDITURES	$	275,000
ESTIMATED RESTRICTED ACTIVITIES FUND BALANCE JUNE 30, 2026	$	37,751