ONSTED COMMUNITY SCHOOLS

2025/2026 AMENDED BUDGETS

JUNE 15, 2026

ONSTED COMMUNITY SCHOOLS

GENERAL APPROPRIATIONS RESOLUTION

ADOPTED BY THE ONSTED COMMUNITY SCHOOL DISTRICT

BOARD OF EDUCATION

JUNE 15, 2026

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:	6/23/2025 Original	6/23/2025 Last Approved	Recommended Amendments	6/15/2026 Amended
Local Sources	$ 3,197,635	$ 3,197,635	$ 210,074	$ 3,407,709
Local Sources - Athletics	$ 50,000	$ 50,000	$ -	$ 56,437
State Sources	$ 12,691,440	$ 12,691,440	$ 631,151	$ 13,322,591
Federal Sources	$ 180,830	$ 180,830	$ 20,217	$ 201,047
Intermediate Sources	$ 901,226	$ 901,226	$ 148,766	$ 1,049,992
Incoming Transfers &	$ 35,000	$ 35,000	$ -	$ 35,000
Other Transactions (Sale of Fixed Asset)	$ 1,000	$ 1,000	$ 4,400	$ 5,400
TOTAL	$ 17,057,131	$ 17,057,131	$ 1,014,608	$ 18,078,176
ASSIGNED FUND BALANCE JULY 1, 2026				$ 2,581,709
Total Available to Appropriate				$ 20,659,885
Less Appropriated Amended Expenditures				$ 18,508,176
Estimated ASSIGNED Fund Balance Available June 30, 2026				$ 2,151,709
				11.90%

BE IT FURTHER RESOLVED, that of the $20,659,885 total available to appropriate in the GENERAL FUND is hereby appropriated in the amounts and purposes set forth below:

EXPENDITURES	6/23/2025 Original	6/23/2025 Last Approved	Recommended Amendments	6/15/2026 Amended
Instruction				
110 Basic Programs	$ 8,827,417	$ 8,827,417	$ 88,995	$ 8,916,412
120 Added Needs	$ 2,858,109	$ 2,858,109	$ (90,853)	$ 2,767,256
130 Adult & Continuing Education	$ -	$ -	$ -	$ -
Support Service				
210 Pupil	$ 960,051	$ 960,051	$ (57,188)	$ 902,863
220 Instructional Staff	$ 382,654	$ 382,654	$ (47,906)	$ 334,748
230 General Administration	$ 454,972	$ 454,972	$ (36,861)	$ 418,111
240 School Administration	$ 874,642	$ 874,642	$ (168)	$ 874,474
250 Business	$ 352,080	$ 352,080	$ 193,266	$ 545,346
260 Operation & Maintenance	$ 1,891,952	$ 1,891,952	$ 62,854	$ 1,954,806
270 Pupil Transportation	$ 660,837	$ 660,837	$ (45,125)	$ 615,712
280 Central Services	$ 187,886	$ 187,886	$ 21,794	$ 209,680
290 Other-Athletic	$ 490,442	$ 490,442	$ 70,212	$ 560,654
290 COMMUNITY SERVICES	$ 124,189	$ 124,189	$ 89,425	$ 213,614
XXX PRIOR PERIOD ADJUSTMENT	$ -	$ -		
Debt	$ 194,500	$ 194,500	$ -	$ 194,500
Outgoing Transfers & Other				
Transfers	$ -	$ -	$ -	$ -
TOTAL APPROPRIATED AS AMENDED	$ 18,259,731	$ 18,259,731	$ 248,445	$ 18,508,176
Revenues Less Expenditures (Budget Deficit)	$ (1,202,600)		$ 766,163	$ (430,000)

BE IT FURTHER RESOLVED, that no Board of Education Member or employee of the school district shall expend any funds or obligate the expenditures of this fund except pursuant to appropriations made by the Board of Education in keeping with budgetary policy statement hitherto adopted by the board. Changes in the amount appropriated by the board shall require approval by the board.

BE IT FURTHER RESOLVED, that the Business Manager is hereby charged with general supervision of the execution of the budget adopted by the board.

The appropriation resolution is to take effect immediately.

RESOLUTION FOR BUDGET AMENDMENT

BY THE BOARD OF EDUCATION

OF ONSTED COMMUNITY SCHOOLS

RESOLVED, that the total revenues for Onsted Community Schools for the Fiscal Year 2025/2026 FOOD SERVICE FUND is amended as follows:

Detail Food Service Fund
For Fiscal Year Ending June 30, 2026

	6/24/2025 Original	6/24/2025 Last Approved	Recommended Amendments	6/15/2026 Amended
REVENUES:				
Food Sales	$ 72,573	$ 72,573	$ (45,980)	$ 26,593
Local	$ -	$ -	$ -	$ -
State Aid	$ 330,292	$ 330,292	$ (1,307)	$ 328,985
State Aid - 31A Transfer	$ -			$ 1,111
Government Aid-Federal	$ 499,795	$ 499,795	$ (32,029)	$ 467,766
Incoming Transfers from the General Fund	$ -	$ -	$ -	$ -
Total Revenues	**$ 902,660**	**$ 902,660**	**$ (79,316)**	**$ 824,455**

BE IT FURTHER RESOLVED, that the general appropriation of Onsted Community Schools for the Fiscal Year 2025/2026 FOOD SERVICE FUND is amended as follows:

EXPENDITURES:	6/24/2025 Original	6/24/2025 Last Approved	Recommended Amendments	6/15/2026 Amended
Salaries	$ 238,778	$ 238,778	$ (16,304)	$ 222,474
Benefits	$ 142,206	$ 142,206	$ (20,451)	$ 121,755
Contracted Services	$ 16,300	$ 16,300	$ 14,383	$ 30,683
Supplies/Other	$ 3,725	$ 3,725	$ 99	$ 3,824
Food	$ 452,963	$ 452,963	$ (24,713)	$ 428,250
Breakfast Expansion Grant		$ -	$ -	$ -
Non Food	$ 19,500	$ 19,500	$ 1,670	$ 21,170
Equipment	$ 45,000	$ 45,000	$ (45,000)	$ -
Outgoing Transfers	$ 35,000	$ 35,000	$ -	$ 35,000
TOTAL EXPENDITURES	**$ 953,472**	**$ 953,472**	**$ (90,316)**	**$ 863,156**
Excess Revenue (Appropriations)	$ (50,812)	$ (50,812)		$ (38,701)
Transfers Out-General Fund (Indirect Costs)	$ 35,000	$ -	$ 35,000	$ 35,000
Total Food Service Fund Expenditures	**$ 988,472**	**$ 953,472**	**$ (55,316)**	**$ 898,156**
RESTRICTED FOOD SERVICE FUND Balance July 1, 2025				**$ 363,575**
Total Available to Appropriate				$ 1,188,030
Less Appropriated Amended Expenditures				$ 898,156
Estimated RESTRICTED FOOD SERVICE FUND Balance June 30, 2026		$ (38,701)		**$ 324,874**
				39%

BE IT FURTHER RESOLVED, that no Board of Education Member or employee of the school district shall expend any funds or obligate the expenditures of this fund except pursuant to appropriations made by the Board of Education in keeping with budgetary policy statement hitherto adopted by the board. Changes in the amount appropriated by the board shall require approval by the board.

BE IT FURTHER RESOLVED, that the Business Manager is hereby charged with general supervision of the execution of the budget adopted by the board.

The appropriation resolution is to take effect immediately.

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

RESOLVED, that the total revenues for Onsted Community Schools for the Fiscal Year 2025/2026 DEBT RETIREMENT FUND is amended as follows:

Detail Debt Fund
For Fiscal Year Ending June 30, 2026

	6/24/2025 Original	6/24/2025 Last Approved	Recommended Amendments	6/23/2026 Amended
REVENUES:				
Local Sources	$ 2,311,797	$ 2,311,797	$ 151,484	$ 2,463,281
Federal Sources	$ 150,000	$ 150,000	$ (77,423)	$ 72,577
State Sources-PPT	$ -	$ -	$ 3,331	$ 3,331
Incoming SBLF	$ -	$ -	$ -	$ -
Other Transactions	$ -	$ -	$ -	$ -
TOTAL	**$ 2,461,797**	**$ 2,461,797**	**$ 77,392**	**$ 2,539,189**

BE IT FURTHER RESOLVED, that the general appropriation of the School District of Onsted Community Schools for the Fiscal Year 2025/2026 DEBT RETIREMENT FUND is amended as follows:

	6/24/2025 Original	6/24/2025 Last Approved	Recommended Amendments	6/23/2026 Amended
EXPENDITURES				
Redemption of Principal				$ 2,045,000
Interest on Debt	$ 2,510,769	$ 2,510,769	$ 49,258	$ 512,989
SBLF Payment				$ -
Misc - Paying Agent				$ -
				$ 2,038
	$ 2,510,769	$ 2,510,769	$ 49,258	$ 2,560,027
RESTRICTED DEBT RETIREMENT FUND BALANCE JULY 1, 2025				**$ 1,349,301**
Total Available to Appropriate				$ 3,888,490
Less Appropriated Amended Expenditures				$ 2,560,027
ESTIMATED RESTRICTED DEBT RETIREMENT FUND BALANCE AVAILABLE JUNE 30, 2026				**$ 1,328,463**

BE IT FURTHER RESOLVED, that no Board of Education Member or employee of the school district shall expend any funds or obligate the expenditures of this fund except pursuant to appropriations made by the Board of Education in keeping with budgetary policy statement hitherto adopted by the board. Changes in the amount appropriated by the board shall require approval by the board.

BE IT FURTHER RESOLVED, that the Business Manager is hereby charged with general supervision of the execution of the budget adopted by the board.

The appropriation resolution is to take effect immediately.

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

RESOLVED, that the total revenues for Onsted Community Schools for the Fiscal Year 2025/2026 CAPITAL PROJECTS FUND is amended as follows:

Detail Energy Bond Fund
For Fiscal Year Ending June 30, 2025

	6/24/2025 Original	6/24/2025 Last Approved	Recommended Amendments	6/15/2026 Amended
REVENUES:				
Local Sources	$ 21,600	$ 21,600	$ (3,096)	$ 18,504
State Sources	$ -	$ -	$ -	$ -
Other Transactions	$ -	$ -	$ -	$ -
TOTAL	**$ 21,600**	**$ 21,600**	**$ (3,096)**	**$ 18,504**

BE IT FURTHER RESOLVED, that the general appropriation of the School District of Onsted Community Schools for the Fiscal Year 2025/2026 CAPITAL PROJECTS FUND is amended as follows:

	6/24/2025 Original	6/24/2025 Last Approved	Recommended Amendments	6/15/2026 Amended
EXPENDITURES				
Bond Issuance Costs	$ -	$ -	$ -	$ -
Capital Improvements	$ 515,967	$ 515,967	$ (415,967)	$ 100,000
Paying Agent Fee	$ -	$ -	$ -	$ -
TOTAL	$ 515,967	$ 515,967	$ (415,967)	$ 100,000

RESTRICTED CAPITAL PROJECTS FUND BALANCE JULY 1, 2025	**$ 458,341**
Total Available to Appropriate	$ 476,845
Less Appropriated Amended Expenditures	$ 100,000
ESTIMATED RESTRICTED CAPITAL PROJECTS FUND BALANCE AVAILABLE JUNE 30, 2026	**$ 376,845**

BE IT FURTHER RESOLVED, that no Board of Education Member or employee of the school district shall expend any funds or obligate the expenditures of this fund except pursuant to appropriations made by the Board of Education in keeping with budgetary policy statement hitherto adopted by the board. Changes in the amount appropriated by the board shall require approval by the board.

BE IT FURTHER RESOLVED, that the Business Manager is hereby charged with general supervision of the execution of the budget adopted by the board.

The appropriation resolution is to take effect immediately.

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

RESOLVED, that the total revenues for Onsted Community Schools for the Fiscal Year 2026/2027 ACTIVITIES FUND is amended as follows:

Detail Activities Fund
For Fiscal Year Ending June 30, 2026

	6/23/2023 Original	6/23/2025 Last Approved	Recommended Amendments	6/15/2026 Amended
REVENUES:				
Local Sources	$ 300,000	$ 300,000	$ (174,834)	$ 125,166
State Sources	$ -	$ -	$ -	$ -
Other Transactions	$ -	$ -	$ -	$ -
TOTAL	**$ 300,000**	**$ 300,000**	**$ (174,834)**	**$ 125,166**

BE IT FURTHER RESOLVED, that the general appropriation of the School District of Onsted Community Schools for the Fiscal Year 2025/2026 ACTIVITIES FUND is amended as follows:

	6/24/2025 Original	6/24/2025 Last Approved	Recommended Amendments	6/15/2026 Amended
EXPENDITURES				
Student Activity	$ 275,000	$ 275,000	$ (148,462)	$ 126,538
Transfers	$ -	$ -	$ -	$ -
Miscellaneous	$ -	$ -	$ -	$ -
TOTAL	$ 275,000	$ 275,000	$ (148,462)	$ 126,538

RESTRICTED ACTIVITIES FUND BALANCE JULY 1, 2025	**$ 98,293**
Total Available to Appropriate	$ 223,459
Less Appropriated Amended Expenditures	$ 126,538
ESTIMATED RESTRICTED ACTIVITIES FUND BALANCE AVAILABLE JUNE 30, 2026	**$ 96,921**

BE IT FURTHER RESOLVED, that no Board of Education Member or employee of the school district shall expend any funds or obligate the expenditures of this fund except pursuant to appropriations made by the Board of Education in keeping with budgetary policy statement hitherto adopted by the board. Changes in the amount appropriated by the board shall require approval by the board.

BE IT FURTHER RESOLVED, that the Business Manager is hereby charged with general supervision of the execution of the budget adopted by the board.

The appropriation resolution is to take effect immediately.