

RESOLVED, that this resolution shall be the general appropriation of Napoleon Community Schools 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 revenue received by Napoleon Community Schools.

BE IT FURTHER RESOLVED, that the total revenues and unappropriated fund balance estimated to be available for appropriation in the General Fund of the school district for fiscal year 2025-2026 which includes 18 mills of ad valorem taxes to be levied on non-homestead and nonqualified agricultural property to be used for operating purposes is as follows:

		2022-2023	2023-2024	2024-2025	2024-2025	2025-2026
Revenue:		Audited	Audited	Original	Final	Proposed Budget
1xx	Local	\$ 2,300,898	\$1,812,436	\$ 1,943,092	\$ 1,884,081	\$ 1,785,055
3xx	State	\$ 14,074,188	\$14,940,533	\$ 14,555,098	\$ 15,119,364	\$ 14,036,618
4xx	Federal	\$ 1,290,354	\$909,283	\$ 173,690	\$ 301,454	\$ 251,190
5xx-6xx	Transfers/Other	\$ 411,963	\$686,770	\$ 628,423	\$ 780,891	\$ 791,681
Total Revenue:		\$ 18,077,403	\$18,349,022	\$ 17,300,303	\$ 18,085,790	\$ 16,864,544

BE IT FURTHER RESOLVED, that of the total available to appropriate in the General Fund, it is hereby appropriated in the amounts and for the purposes set forth below:

Expenditures:

11x	Basic Programs	\$ 8,317,997	\$7,811,174	\$ 8,290,751	\$ 8,258,744	\$ 8,227,781
12x	Added Needs	\$ 2,033,561	\$2,607,824	\$ 2,543,658	\$ 2,427,808	\$ 2,442,343
<u>Support Services</u>						
21x	Pupil Services	\$ 562,007	\$803,661	\$ 836,439	\$ 905,978	\$ 689,720
22x	Instructional Staff	\$ 373,640	\$337,480	\$ 312,809	\$ 333,707	\$ 185,172
23x	General Administration	\$ 489,240	\$483,241	\$ 521,923	\$ 522,457	\$ 482,560
24x	School Administration	\$ 1,238,235	\$1,190,124	\$ 1,258,489	\$ 1,263,341	\$ 1,236,059
25x	Business Services	\$ 378,502	\$303,573	\$ 324,263	\$ 327,256	\$ 305,750
26x	Operation & Maintenance	\$ 1,421,881	\$1,709,101	\$ 1,447,549	\$ 1,624,496	\$ 1,526,612
27x	Transportation Services	\$ 634,239	\$770,112	\$ 787,980	\$ 829,577	\$ 743,251
28x	Central Services		\$565,578	\$ 591,943	\$ 684,889	\$ 620,595
29x	Athletics	\$ 529,817	\$625,288	\$ 628,986	\$ 661,513	\$ 669,270
3xx	Community Services	\$ 39	\$6,807	\$ 2,500	\$ 15,000	\$ 1,500
4xx	Capital Outlay	\$ 639,501		\$ -	\$ 9,600	\$ -
5xx	Debt Service	\$ 324,217	\$318,521	\$ 232,631	\$ 229,205	\$ 232,000
6xx	Transfers	\$ 400,000	\$182,657	\$ -	\$ -	\$ -
Total Expenditures:		\$ 17,342,876	\$17,715,143	\$ 17,779,921	\$ 18,093,571	\$ 17,362,613

EXPENDITURES	\$ 734,527	\$ 633,879	\$ (479,618)	\$ (7,781)	\$ (498,069)
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Fund Balance, July 1	\$ 1,373,764	\$2,108,291	\$ 2,742,170	\$ 2,742,170	\$ 2,734,389
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Fund Balance, June 30	\$ 2,108,291	\$ 2,742,170	\$ 2,262,552	\$ 2,734,389	\$ 2,236,320
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% of Fund Balance to Expenditures	12.16%	15.48%	12.73%	15.11%	12.88%
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BE IT FURTHER RESOLVED, that no Board of Education member or employee of the school district shall expend any funds or obligate

BE IT RESOLVED, this resolution shall be for the **Food Service Fund** appropriations of the Napoleon Community Schools for the 2025-2026 school year. A resolution to make appropriations; to provide for the expenditure of the appropriations; and to provide for the distribution of **Food Service Fund** income received by the district.

BE IT FURTHER RESOLVED, that the total revenues and unappropriated fund balance estimated to be available for **appropriations in the Food Service Fund** of the school district for the fiscal year 2025-2026 is as follows:

	<u>Original</u>
Projected Fund Balance June 30, 2025	\$ 258,572
Income:	
Local	\$ 35,700
State	\$ 226,300
Federal	\$ 544,800
Total Income	\$ 806,800
Total to Appropriate for the 2025-26 Year	<u>\$ 1,065,372</u>

RESOLVED FURTHER: That the total available to appropriate in the **Food Service Fund** is hereby appropriated in the amounts and for the purposes set forth below:

Expenses:	
Salaries	\$ 261,820
Benefits	\$ 124,900
Purchased Services	\$ 20,800
Food and Supplies	\$ 393,300
Equipment	\$ 25,000
Other	\$ 8,150
Transfer to GF	\$ 45,000
Total Expenses	<u>\$ 878,970</u>
Projected Fund Balance June 30, 2026	<u>\$ 186,402</u>

This appropriation resolution is to take effect on June 23, 2025.

President

Treasurer

BE IT RESOLVED, this resolution shall be for the **Community Education Fund** appropriations of the Napoleon Community Schools for the 2025-2026 school year. A resolution to make appropriations; to provide for the expenditure of the appropriations; and to provide for the distribution of **Community Education Fund** income received by the district.

BE IT FURTHER RESOLVED, that the total revenues and unappropriated fund balance estimated to be available for appropriations in the **Community Education Fund** of the school district for the fiscal year 2025-2026 is as follows:

	Original
Projected Fund Balance June 30, 2025	\$ 94,745
Income:	
TUITION	
Child Care	\$ 225,000
Pre School	\$ 26,500
Interest	\$ 3,000
Rental Income	\$ -
Miscellaneous	\$ -
Other Miscellaneous	\$ -
Federal Grants	\$ -
Total Income	\$ 254,500
Total to appropriate for the 2025-26 Year	\$ 349,245

RESOLVED FURTHER: That the total available to appropriate in the **Community Education Fund** is hereby appropriated in the amounts and for the purposes set forth below:

Expenses:

Salaries	\$ 200,925
Benefits	\$ 76,371
Contracted Services	\$ 500
Supplies/Materials/Capital Outlay	\$ 7,200
Miscellaneous	\$ 11,900
<u>Total Expenses</u>	\$ 296,896

Total Expenses:	\$ 296,896
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Projected Fund Balance June 30, 2026	\$ 52,349
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This appropriation resolution is to take effect on June 23, 2025.

President

Treasurer

BE IT RESOLVED, this resolution shall be for the **Public Purpose Trust Special Revenue Fund** appropriations of the the expenditure of the appropriations; and to provide for the distribution of Public Purpose Trust Special Revenue Fund income received by the district.

BE IT FURTHER RESOLVED, that the total revenues and unappropriated fund balance estimated to be available for appropriations in the **Public Purpose Trust Special Revenue Fund** of the school district for the fiscal year 2025-2026 is as follows:

2025-2026 Proposed Budget 6/30/2025
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REVENUE:

Local Sources	-
State Sources	-
Federal Sources	-
Incoming Transfers	-

Total Revenue:

-

Estimated Fund Balance, July 1, 2025 61,294

Available for Appropriation 61,294

RESOLVED FURTHER: That the total available to appropriate in the **Public Purpose Trust Special Revenue Fund** is hereby appropriated in the amounts and for the purposes set forth below:

TOTAL EXPENDITURES:

10,000

Estimated Fund Balance, June 30, 2026 51,294

This appropriation resolution is to take effect on June 23, 2025.

President

Treasurer

BE IT RESOLVED, this resolution shall be for the **School Activity Special Revenue Fund** appropriations of the Napoleon Community Schools for the 2025-2026 school year. A resolution to make appropriations; to provide for the expenditure of the appropriations; and to provide for the **distribution of School Activity Special Revenue Fund** income received by the district.

BE IT FURTHER RESOLVED, that the total revenues and unappropriated fund balance estimated to be available for appropriations in the **School Activity Special Revenue Fund** of the school district for the fiscal year 2025-2026 is as follows:

2025-2026 Proposed Budget 6/30/2025
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REVENUE:

Local Sources	260,000
State Sources	-
Federal Sources	-
Incoming Transfers	-

Total Revenue:	<hr/> 260,000
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Estimated Fund Balance, July 1, 2024	222,180
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Available for Appropriation	482,180
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RESOLVED FURTHER: That the total available to appropriate in the **School Activity Special Revenue Fund** is hereby appropriated in the amounts and for the purposes set forth below:

TOTAL EXPENDITURES:	<hr/> 275,000
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<u>Estimated</u> Fund Balance, June 30, 2025	207,180
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This appropriation resolution is to take effect on June 23, 2025.

President

Treasurer