RESOLVED, that this resolution shall be the general appropriation of Napoleon Community Schools for the 2026-2027 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 2026-2027 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:

Revenue:		2023-2024 Audited	2024-2025 Audited	2025-2026 Original Budget	2025-2026 Final Budget	2026-2027 Proposed Budget
1xx	Local	$1,812,436	$ 1,858,478	$ 1,785,055	$ 1,886,308	$ 1,966,630
3xx	State	$14,940,533	$ 14,929,187	$ 14,036,618	$ 15,282,380	$ 14,389,445
4xx	Federal	$909,283	$ 239,097	$ 251,190	$ 369,418	$ 188,000
5xx-6xx	Transfers/Other	$686,770	$ 760,878	$ 791,681	$ 802,614	$ 868,471
	Total Revenue:	**$18,349,022**	**$ 17,787,640**	**$ 16,864,544**	**$ 18,340,720**	**$ 17,412,546**

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	$7,811,174	$ 8,003,769	$ 8,227,781	$ 8,547,874	$ 8,606,038
12x	Added Needs	$2,607,824	$ 2,280,849	$ 2,442,343	$ 2,687,059	$ 2,566,346
Support Services						
21x	Pupil Services	$803,661	$ 746,059	$ 689,720	$ 763,124	$ 721,203
22x	Instructional Staff	$337,480	$ 301,766	$ 185,172	$ 185,187	$ 201,449
23x	General Administration	$483,241	$ 483,351	$ 482,560	$ 477,753	$ 460,351
24x	School Administration	$1,190,124	$ 1,216,255	$ 1,236,059	$ 1,152,072	$ 1,131,158
25x	Business Services	$303,573	$ 288,387	$ 305,750	$ 281,462	$ 292,800
26x	Operation & Maintenance	$1,709,101	$ 1,495,839	$ 1,526,612	$ 1,664,075	$ 1,803,963
27x	Transportation Services	$770,112	$ 731,284	$ 743,251	$ 746,801	$ 730,564
28x	Central Services	$565,578	$ 546,260	$ 620,595	$ 550,115	$ 488,006
29x	Athletics	$625,288	$ 621,893	$ 669,270	$ 668,389	$ 634,711
3xx	Community Services	$6,807	$ 12,344	$ 1,500	$ 4,757	$ 13,300
4xx	Capital Outlay		$ 9,600	$ -	$ -	$ -
5xx	Debt Service	$318,521	$ 232,742	$ 232,000	$ 225,126	$ 315,600
6xx	Transfers	$182,657	$ -	$ -	$ 200,000	$ -
	Total Expenditures:	**$17,715,143**	**$ 16,970,398**	**$ 17,362,613**	**$ 18,153,794**	**$ 17,965,489**
	REVENUES OVER (UNDER) EXPENDITURES	$ 633,879	$ 817,242	$ (498,069)	$ 186,926	$ (552,943)
	Fund Balance, July 1	$2,108,291	$ 2,742,170	$ 3,559,412	$ 3,559,412	$ 3,746,338
	Fund Balance, June 30	$ 2,742,170	$ 3,559,412	$ 3,061,343	$ 3,746,338	$ 3,193,395
	% of Fund Balance to Expenditures	15.48%	20.97%	17.63%	20.64%	17.78%

BE IT FURTHER RESOLVED, that no Board of Education member or employee of the school district shall expend any funds or obligate the expenditure of any funds except pursuant to adopted appropriations made by the Board of Education and in keeping with the 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 Superintendent is hereby charged with general supervision of the execution of the budget adopted by the Board. The Superintendent shall hold the department heads accountable for performance of their responsibilities within the amounts appropriated by the Board of Education and in keeping with the budgetary policy statement hitherto adopted by the Board.

This appropriation resolution is to take effect on June 22, 2026.

President

Treasurer

BE IT RESOLVED, this resolution shall be for the **Food Service Fund** appropriations of the Napoleon Community Schools for the 2026-2027 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 2026-2027 is as follows:

	Original Proposed
Projected Fund Balance June 30, 2026	$ 255,250
Income:	
Local	$ 33,150
State	$ 228,000
Federal	$ 605,100
Total Income	**$ 866,250**
Total to Appropriate for the 2026-27 Year	**$ 1,121,500**

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	$ 274,956
Benefits	$ 127,900
Purchased Services	$ 25,950
Food and Supplies	$ 417,000
Equipment	$ 70,000
Other	$ 10,650
Transfer to GF	$ 35,000
Total Expenses	**$ 961,456**
Projected Fund Balance June 30, 2027	**$ 160,044**

This appropriation resolution is to take effect on June 22, 2026.

President

Treasurer

BE IT RESOLVED, this resolution shall be for the **Community Education Fund** appropriations of the Napoleon Community Schools for the 2026-2027 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 2026-2027 is as follows:

	Original Proposed
Projected Fund Balance June 30, 2026	**$ 66,062**
Income:	
TUITION	
Child Care	$ 225,000
Pre School	$ 25,000
Interest	$ 2,000
Rental Income	$ -
Miscellaneous	$ -
State	$ -
Federal Grants	$ -
Total Income	**$ 252,000**
Total to Appropriate for the 2026-27 Year	**$ 318,062**

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	$ 203,500
Benefits	$ 71,600
Contracted Services	$ 400
Supplies/Materials/Capital Outlay	$ 6,600
Miscellaneous	$ 11,900
Total Expenses	$ 294,000
Total Expenses:	**$ 294,000**
Projected Fund Balance June 30, 2027	**$ 24,062**

This appropriation resolution is to take effect on June 22, 2026.

President

Treasurer

BE IT RESOLVED, this resolution shall be for the **Public Purpose Trust Special Revenue Fund** appropriations of the Napoleon Community Schools for the 2026-2027 school year. A resolution to make appropriations; to provide for the expenditure of the appropriations; and to provide for the distribution of Public Purpose Trust Special Revenue Fund income received by the district.

Fund 28 Munis Fund 51/52

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 2026-2027 is as follows:

		2026-2027 Proposed Budget 6/30/2026
REVENUE:		
	Local Sources	-
	State Sources	-
	Federal Sources	-
	Incoming Transfers	-
Total Revenue:		-
	Projected Fund Balance, July 1, 2026	53,794
	Available for Appropriation	53,794

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:	5,500
Estimated Fund Balance, June 30, 2027	48,294

This appropriation resolution is to take effect on June 22, 2026.

President

Treasurer

BE IT RESOLVED, this resolution shall be for the **School Activity Special Revenue Fund** appropriations of the Napoleon Community Schools for the 2026-2027 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 2026-2027 is as follows:

		2026-2027 Proposed Budget 6/30/2026
REVENUE:		
	Local Sources	325,000
	State Sources	-
	Federal Sources	-
	Incoming Transfers	-
Total Revenue:		325,000
	Estimated Fund Balance, July 1, 2026	217,094
	Available for Appropriation	542,094

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:		340,000
	Estimated Fund Balance, June 30, 2027	202,094

This appropriation resolution is to take effect on June 22, 2026.

President

Treasurer