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:

Revenue:		2023-2024 Audited	2024-2025 Audited	2025-2026 Original Budget	2025-2026 Amended Budget
1xx	Local	$1,812,436	$ 1,858,478	$ 1,785,055	$ 1,888,981
3xx	State	$14,940,533	$ 14,929,187	$ 14,036,618	$ 15,111,924
4xx	Federal	$909,283	$ 239,097	$ 251,190	$ 291,684
5xx-6xx	Transfers/Other	$686,770	$ 760,878	$ 791,681	$ 800,681
	Total Revenue:	**$18,349,022**	**$ 17,787,640**	**$ 16,864,544**	**$ 18,093,270**

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	$ 8,753,005
12x	Added Needs	$2,607,824	$ 2,280,849	$ 2,442,343	$ 2,611,916
Support Services					
21x	Pupil Services	$803,661	$ 746,059	$ 689,720	$ 764,655
22x	Instructional Staff	$337,480	$ 301,766	$ 185,172	$ 191,701
23x	General Administration	$483,241	$ 483,351	$ 482,560	$ 471,358
24x	School Administration	$1,190,124	$ 1,216,255	$ 1,236,059	$ 1,152,419
25x	Business Services	$303,573	$ 288,387	$ 305,750	$ 281,982
26x	Operation & Maintenance	$1,709,101	$ 1,495,839	$ 1,526,612	$ 1,633,717
27x	Transportation Services	$770,112	$ 731,284	$ 743,251	$ 750,918
28x	Central Services	$565,578	$ 546,260	$ 620,595	$ 604,099
29x	Athletics	$625,288	$ 621,893	$ 669,270	$ 649,153
3xx	Community Services	$6,807	$ 12,344	$ 1,500	$ 1,907
4xx	Capital Outlay		$ 9,600	$ -	$ -
5xx	Debt Service	$318,521	$ 232,742	$ 232,000	$ 229,626
6xx	Transfers	$182,657	$ -	$ -	$ 200,000
	Total Expenditures:	**$17,715,143**	**$ 16,970,398**	**$ 17,362,613**	**$ 18,296,456**
	REVENUES OVER (UNDER) EXPENDITURES	$ 633,879	$ 817,242	$ (498,069)	$ (203,186)
	Fund Balance, July 1	$2,108,291	$ 2,742,170	$ 3,559,412	$ 3,559,412
	Fund Balance, June 30	$ 2,742,170	$ 3,559,412	$ 3,061,343	$ 3,356,226
	% of Fund Balance to Expenditures	15.48%	20.97%	17.63%	18.34%

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 February 9, 2026

President

J. McLain 2/16/26
Treasurer

Napoleon Community Schools
200 West Street
Napoleon, MI 49261

A Resolution to transfer funds to the Capital Projects Fund (Fund 42)

RESOLVED, that this resolution identifies the general appropriations act of the Napoleon Community School District for the fiscal year 25-26.

BE IT FURTHER RESOLVED, that the total revenues estimated to be available for appropriations in the **Capital Projects Fund** be adopted as follows:

General Fund transfer (25/26)	200,000
Est. earning on Investments	3,500
TOTAL REVENUES	**$203,500.00**
Abstoes Removal and Demolition (Old Ackerson Bldg)	200,000
TOTAL EXPENDITURES	**$200,000.00**
Excess Revenues Over/(Under) Expenditures	3,500
Fund Balance as of June 30, 2025	104,701
Projected Fund Balance, June 30, 2026	$108,201.00

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 February 9, 2026

President

J. McLain 2/9/26
Treasurer