

**RESOLUTION FOR BUDGET AMENDMENT BY THE BOARD OF EDUCATION  
OF BYRON CENTER PUBLIC SCHOOLS**



RESOLVED, that this resolution shall amend the general appropriations of Byron Center Public Schools for the 2023-24 fiscal year. A resolution to make appropriations; to provide the expenditure appropriations; and to provide for the disposition of all income received by Byron Center Public Schools.

BE IT FURTHER RESOLVED, that the total revenues and unappropriated fund balance estimated to be available for appropriations in the **General Fund** of the Byron Center Public Schools for the 2023-24 fiscal year are as follows:

	2022-2023	2023-2024	2023-2024	
	Final Audited	Original Budget	12/4/2023 Amendment	Change
<b>REVENUES:</b>				
Local Sources	\$ 8,446,969	\$ 9,560,899	\$ 9,425,829	\$ (135,070)
Non-Educational Entity Sources	\$ 15,857	\$ -	\$ -	\$ -
State Sources	\$ 44,794,756	\$ 46,367,201	\$ 46,355,072	\$ (12,129)
Federal Sources	\$ 3,271,484	\$ 3,039,857	\$ 3,555,147	\$ 515,290
Incoming Transfers & Other Transactions	\$ 4,724,235	\$ 4,807,344	\$ 4,678,069	\$ (129,275)
<b>TOTAL REVENUE</b>	<b>\$ 61,253,301</b>	<b>\$ 63,775,301</b>	<b>\$ 64,014,117</b>	<b>\$ 238,816</b>
<b>PRIOR FUND BALANCE June 30</b>	<b>\$ 12,914,615</b>	<b>\$ 14,413,922</b>	<b>\$ 14,413,922</b>	
Less: Non Spendable Fund Balance	\$ 303,268	\$ 6,297	\$ 6,297	
Committed Fund Balance	\$ 1,789,327	\$ 2,539,327	\$ 2,539,327	
Restricted Fund Balance	\$ -	\$ -	\$ -	
Assigned Fund Balance	\$ 200,187	\$ 386,396	\$ 386,396	
Unassigned Fund Balance	\$ 10,621,833	\$ 11,481,902	\$ 11,481,902	
<b>TOTAL FUNDS AVAILABLE TO APPROPRIATE</b>	<b>\$ 71,875,134</b>	<b>\$ 75,257,203</b>	<b>\$ 75,496,019</b>	

<b>Revenue Assumptions:</b>
<b>Increase:</b> 105K Interest, 5K Athletics, 29K Refunds, 686K SA Per Pupil (71.4 students > Orig Budget of 0), 410K Sec 51e, 135K Sec 147f, 170K Sec 31a, 14K Sec 41, 304K Sec 51c, 31K Sec 31aa, 7K Sec 97c, 10K Sec 27c, 7K Sec 35a5, 10K Sec 152a, 262K Sec 147a, 745K Sec 147c, 153K Sec 31n6, 72K ESSER II, 210K ESSER III Formula, 98K ESSER III Sec 11t, 137K IDEA
<b>Decrease:</b> 275K Property Tax, 1K Sec 61, 2.584M Sec 147c2, 53K Sec 56(7), 321K Sec 97, 12K Title IA, 2K Title IIA, 130K Act 18

BE IT FURTHER RESOLVED, that \$63,056,775 of the total available to appropriate in the **General Fund** is hereby appropriated in the amounts and for the purpose set forth below:

<b>EXPENDITURES:</b>		68.82%	67.33%	65.80%	
Instruction:	<i>(Basic Programs, Added Needs and Athletics)</i>				
Basic Programs		\$ 33,786,959	\$ 34,486,577	\$ 33,170,069	\$ (1,316,508)
Added Needs		\$ 5,661,858	\$ 6,374,331	\$ 6,527,281	\$ 152,950
Support Services:					
Pupil		\$ 3,567,688	\$ 4,108,695	\$ 4,099,403	\$ (9,292)
Instructional Staff		\$ 1,038,798	\$ 1,230,645	\$ 1,622,111	\$ 391,466
General Administration		\$ 628,358	\$ 686,262	\$ 691,823	\$ 5,561
School Administration		\$ 2,705,351	\$ 2,841,975	\$ 2,970,683	\$ 128,708
Business Services		\$ 945,697	\$ 1,214,243	\$ 1,223,893	\$ 9,650
Operation and Maintenance		\$ 4,839,273	\$ 5,233,358	\$ 5,250,074	\$ 16,716
Pupil Transportation		\$ 2,639,747	\$ 3,018,524	\$ 3,089,611	\$ 71,087
Central		\$ 1,686,743	\$ 1,752,211	\$ 1,883,594	\$ 131,383
Athletics		\$ 1,676,271	\$ 1,695,474	\$ 1,797,147	\$ 101,673
Community Services		\$ 150,921	\$ 149,892	\$ 161,343	\$ 11,451
Outgoing Transfers & Other Transactions		\$ 426,330	\$ 416,627	\$ 569,743	\$ 153,116
<b>TOTAL APPROPRIATED</b>		<b>\$ 59,753,994</b>	<b>\$ 63,208,814</b>	<b>\$ 63,056,775</b>	<b>\$ (152,039)</b>

<b>Expenditure Assumptions:</b>
<b>Increase:</b> 143K Wages, 78K Emp Insur, 110K Retirement, 14K CIL, 138K Contr Stud Supp, 112K Contr Repairs, 2K Prof Dev 351K Inst Supplies, 180K Equip, 56K Vehicles, 4K PC Insur, 22K Utilities, 31K Sec 31aa, 7K Sec 97c, 10K Sec 27c, 170K Sec 31a, 153K Sec 31n6, 14K Sec 41, 7K Sec 35a5, 745K Sec 147c, 72K ESSER II, 210K ESSER III Formula, 98K ESSER III Sec 11t, 137K IDEA, 3K VSFAC
<b>Decrease:</b> 53K FICA, 1K WC, 7K Non-Inst Supp, 40K Itinerant Staff, 1K Sec 61, 2.584M Sec 147c2, 321K Sec 97, 12K Title IA, 2K Title IIA

<b>Projected Fund Balance Minus Committed, End of the Year</b>	<b>\$ 12,624,595</b>	<b>\$ 12,141,082</b>	<b>\$ 12,531,937</b>
<i>Budgeted Revenue Over/(Under) Expenditures</i>	\$ 1,499,307	\$ 566,487	\$ 957,342
<i>Fund Balance Percent of Expenditures</i>	<b>21.13%</b>	<b>19.21%</b>	<b>19.87%</b>

BE IT FURTHER RESOLVED, that the total revenues and unappropriated fund balance estimated to be available for appropriations in the Student/School Activity Fund of the Byron Center Public Schools for the 2023-24 fiscal year are as follows:

	2022-2023 Final Audited	2023-2024 Original Budget	2023-2024 12/4/2023 Amendment	Change
<b>REVENUES:</b>				
Local Sources	\$ 924,985	\$ 875,000	\$ 875,000	\$ -
State Sources	\$ -	\$ -	\$ -	\$ -
Federal Sources	\$ -	\$ -	\$ -	\$ -
Incoming Transfers and Other Transactions	\$ -	\$ -	\$ -	\$ -
<b>TOTAL REVENUES:</b>	<b>\$ 924,985</b>	<b>\$ 875,000</b>	<b>\$ 875,000</b>	<b>\$ -</b>
<b>PRIOR FUND BALANCE June 30</b>	<b>\$ 573,403</b>	<b>\$ 668,322</b>	<b>\$ 668,332</b>	
Non Spendable	\$ -	\$ -	\$ -	
Restricted	\$ 573,403	\$ 668,322	\$ 668,332	
<b>Fund Balance Available to Appropriate</b>	<b>\$ 1,498,388</b>	<b>\$ 1,543,322</b>	<b>\$ 1,543,332</b>	

<b>Revenue Assumptions:</b>
Increase -
Decrease -

BE IT FURTHER RESOLVED, that \$875,000 of the total available to appropriate in the Student/School Activity Fund is hereby appropriated in the amounts and for the purpose set forth below.

	2022-2023 Final Audited	2023-2024 Original Budget	2023-2024 12/4/2023 Amendment	Change
<b>EXPENDITURES:</b>				
Student/School Activities	\$ 830,066	\$ 875,000	\$ 875,000	\$ -
Outgoing Transfers & Other Transactions	\$ -	\$ -	\$ -	\$ -
<b>TOTAL APPROPRIATED</b>	<b>\$ 830,066</b>	<b>\$ 875,000</b>	<b>\$ 875,000</b>	<b>\$ -</b>

<b>Expenditure Assumptions:</b>
Increase -
Decrease -

<b>Projected Restricted Fund Balance, End of the Year</b>	<b>\$ 668,322</b>	<b>\$ 668,322</b>	<b>\$ 668,332</b>
Budgeted Revenue Over/(Under) Expenditures	\$ 94,919	\$ -	\$ -
Restricted Fund Balance Percent of Expenditures	80.51%	76.38%	76.38%

BE IT FURTHER RESOLVED, that the total revenues and unappropriated fund balance estimated to be available for appropriations in the Food Service School Service Fund of the Byron Center Public Schools for the 2023-24 fiscal year are as follows:

	2022-2023 Final Audited	2023-2024 Original Budget	2023-2024 12/4/2023 Amendment	Change
<b>REVENUES:</b>				
Local Sources	\$ 1,050,727	\$ 287,709	\$ 437,705	\$ 149,996
State Sources	\$ 135,638	\$ 1,132,009	\$ 1,688,839	\$ 556,830
Federal Sources	\$ 1,225,705	\$ 1,197,390	\$ 1,188,921	\$ (8,469)
Incoming Transfers and Other Transactions	\$ -	\$ -	\$ -	\$ -
<b>TOTAL REVENUES:</b>	<b>\$ 2,412,070</b>	<b>\$ 2,617,108</b>	<b>\$ 3,315,465</b>	<b>\$ 698,357</b>
<b>PRIOR FUND BALANCE June 30</b>	<b>\$ 1,599,058</b>	<b>\$ 1,252,729</b>	<b>\$ 1,252,729</b>	
Non Spendable	\$ 28,774	\$ 33,045	\$ 33,045	
Restricted	\$ 1,570,284	\$ 1,159,684	\$ 1,159,684	
Committed	\$ -	\$ 60,000	\$ 60,000	
Fund Balance Available to appropriate	<b>\$ 3,982,354</b>	<b>\$ 3,776,792</b>	<b>\$ 4,475,149</b>	

Revenue Assumptions:
Increase - 150K Student Meals, 557K MI School Meals
Decrease - 8K NSL

BE IT FURTHER RESOLVED, that \$3,706,308 of the total available to appropriate in the Food Service School Service Fund is hereby appropriated in the amounts and for the purpose set forth below.

<b>EXPENDITURES:</b>				
Food Service Activities	\$ 2,603,872	\$ 3,288,680	\$ 3,706,308	\$ 417,628
Outgoing Transfers & Other Transactions	\$ -	\$ -	\$ -	\$ -
<b>TOTAL APPROPRIATED</b>	<b>\$ 2,603,872</b>	<b>\$ 3,288,680</b>	<b>\$ 3,706,308</b>	<b>\$ 417,628</b>

Expenditure Assumptions:
Increase -
Decrease -

<b>Projected Restricted Fund Balance, End of the Year</b>	<b>\$ 1,378,483</b>	<b>\$ 488,112</b>	<b>\$ 768,841</b>
Budgeted Revenue Over/(Under) Expenditures	\$ (191,802)	\$ (671,572)	\$ (390,843)
Restricted Fund Balance Percent of Expenditures	52.94%	14.84%	20.74%

BE IT FURTHER RESOLVED, that the total revenues and unappropriated fund balance estimated to be available for appropriations in the Community School Service Fund of the Byron Center Public Schools for the 2023-24 fiscal year are as follows:

	2022-2023 Final Audited	2023-2024 Original Budget	2023-2024 12/4/2023 Amendment	Change
<b>REVENUES:</b>				
Community Recreation (Pool)	\$ 181,951	\$ 195,400	\$ 197,110	\$ 1,710
Preschool	\$ 378,173	\$ 343,400	\$ 334,115	\$ (9,285)
Child Care (Room to Bloom)	\$ 2,212,038	\$ 1,765,392	\$ 1,835,000	\$ 69,608
BCTV	\$ 189,577	\$ 200,968	\$ 201,400	\$ 432
VSFAC	\$ 178,985	\$ 168,166	\$ 199,133	\$ 30,967
Driver Education	\$ 7,267	\$ -	\$ 1,775	\$ 1,775
Local Sources	\$ 3,147,991	\$ 2,673,326	\$ 2,768,533	\$ 95,207
State Sources	\$ -	\$ -	\$ -	\$ -
Federal Sources	\$ -	\$ -	\$ -	\$ -
Community Recreation (Pool)	\$ 34,000	\$ 20,000	\$ 20,000	\$ -
Preschool	\$ -	\$ -	\$ -	\$ -
Child Care (Room to Bloom)	\$ -	\$ -	\$ -	\$ -
BCTV	\$ -	\$ -	\$ -	\$ -
VSFAC	\$ 233,018	\$ 251,161	\$ 254,276	\$ 3,115
Driver Education	\$ -	\$ -	\$ -	\$ -
Incoming Transfers and Other Transactions	\$ 267,018	\$ 271,161	\$ 274,276	\$ 3,115
<b>TOTAL REVENUES:</b>	<b>\$ 3,415,009</b>	<b>\$ 2,944,487</b>	<b>\$ 3,042,809</b>	<b>\$ 98,322</b>
<b>PRIOR FUND BALANCE June 30</b>				
Community Recreation (Pool)	\$ 68,815	\$ 136,654	\$ 136,654	\$ -
Preschool	\$ 119,280	\$ 193,200	\$ 193,200	\$ -
Child Care (Room to Bloom)	\$ 1,664,133	\$ 2,046,240	\$ 2,046,240	\$ -
BCTV	\$ 93,603	\$ 113,777	\$ 113,777	\$ -
VSFAC	\$ 241,213	\$ 243,105	\$ 243,105	\$ -
Driver Education	\$ 163,902	\$ 151,029	\$ 151,029	\$ -
Restricted	\$ 2,350,947	\$ 2,884,006	\$ 2,884,006	\$ -
<b>Fund Balance Available to Appropriate</b>	<b>\$ 5,765,956</b>	<b>\$ 5,828,493</b>	<b>\$ 5,926,815</b>	<b>\$ 98,322</b>

<b>Revenue Assumptions:</b>
<i>Increase</i> - Interest, RTB Fees, VSFAC Ticket, VSFAC Trf from GR
<i>Decrease</i> - Presch Tuition

BE IT FURTHER RESOLVED, that \$2,853,788 of the total available to appropriate in the **Community School Service Fund** is hereby appropriated in the amounts and for the purpose set forth below.

**EXPENDITURES:**

Community Recreation (Pool)	\$ 148,112	\$ 188,984	\$ 198,573	\$ 9,589
Preschool	\$ 304,253	\$ 297,218	\$ 286,047	\$ (11,171)
Child Care (Room to Bloom)	\$ 1,829,931	\$ 1,807,825	\$ 1,735,205	\$ (72,620)
BCTV	\$ 169,403	\$ 173,865	\$ 173,172	\$ (693)
VSFAC	\$ 410,111	\$ 466,886	\$ 460,791	\$ (6,095)
Driver Education	\$ 20,140	\$ -	\$ -	\$ -
Community Service Activities	\$ 2,881,950	\$ 2,934,778	\$ 2,853,788	\$ (80,990)
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Community Recreation (Pool)	\$ -	\$ -	\$ -	\$ -
Preschool	\$ -	\$ -	\$ -	\$ -
Child Care (Room to Bloom)	\$ -	\$ -	\$ -	\$ -
VSFAC	\$ -	\$ -	\$ -	\$ -
Driver Education	\$ -	\$ -	\$ -	\$ -
Outgoing Transfers & Other Transactions	\$ -	\$ -	\$ -	\$ -
<hr/>				
<b>TOTAL APPROPRIATED</b>	<b>\$ 2,881,950</b>	<b>\$ 2,934,778</b>	<b>\$ 2,853,788</b>	<b>\$ (80,990)</b>

<b>Expenditure Assumptions:</b>
Increase -
Decrease - Wages, Ret, FICA

**FUND BALANCE:**

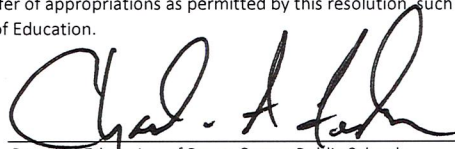
Community Recreation (Pool)	\$ 136,654	\$ 163,070	\$ 155,191	\$ (7,879)
Preschool	\$ 193,200	\$ 239,382	\$ 241,268	\$ 1,886
Child Care (Room to Bloom)	\$ 2,046,240	\$ 2,003,807	\$ 2,146,035	\$ 142,228
BCTV	\$ 113,777	\$ 140,880	\$ 142,005	\$ 1,125
VSFAC	\$ 243,105	\$ 195,546	\$ 235,723	\$ 40,177
Driver Education	\$ 151,029	\$ 151,029	\$ 152,804	\$ 1,775
<b>PRIOR FUND BALANCE June 30</b>	<b>\$ 2,884,006</b>	<b>\$ 2,893,715</b>	<b>\$ 3,073,027</b>	<b>\$ 179,312</b>
<i>Community Recreation (Pool)</i>	<i>\$ 67,839</i>	<i>\$ 26,416</i>	<i>\$ 18,537</i>	<i>\$ (7,879)</i>
<i>Preschool</i>	<i>\$ 73,920</i>	<i>\$ 46,182</i>	<i>\$ 48,068</i>	<i>\$ 1,886</i>
<i>Child Care (Room to Bloom)</i>	<i>\$ 382,107</i>	<i>\$ (42,433)</i>	<i>\$ 99,795</i>	<i>\$ 142,228</i>
<i>BCTV</i>	<i>\$ 20,174</i>	<i>\$ 27,103</i>	<i>\$ 28,228</i>	<i>\$ 1,125</i>
<i>VSFAC</i>	<i>\$ 1,892</i>	<i>\$ (47,559)</i>	<i>\$ (7,382)</i>	<i>\$ 40,177</i>
<i>Driver Education</i>	<i>\$ (12,873)</i>	<i>\$ -</i>	<i>\$ 1,775</i>	<i>\$ 1,775</i>
<i>Excess (Deficiency) Of Revenues Over Expenditures</i>	<i>\$ 533,059</i>	<i>\$ 9,709</i>	<i>\$ 189,021</i>	<i>\$ 179,312</i>
<i>Fund Balance Percent of Expenditures</i>	<i>100.07%</i>	<i>98.60%</i>	<i>107.68%</i>	

BE IT FURTHER RESOLVED, that no Board of Education member or employee shall expend any funds or obligate the expenditure of any funds except pursuant to appropriations made by the Board of Education and in keeping with the budgetary policy statement hitherto adopted by the Board of Education. Changes in the amount appropriated by the Board of Education shall require approval by the Board of Education.

BE IT FURTHER RESOLVED, that for purposes of meeting emergency needs of the school district, transfers of appropriations may be made upon the written authorization of the Chief Financial Officer. When the Chief Financial Officer makes a transfer of appropriations as permitted by this resolution, such transfer shall be presented to the board of Education for consideration and adoption by the Board of Education.

This amendment is to take effect December 4, 2023

Secretary:

  
 Board of Education of Byron Center Public Schools