

**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 | 2023-2024 | |
|---|----------------------|----------------------|----------------------|----------------------|-------------------|
| | Final Audited | Original Budget | 12/4/2023 Amendment | 3/11/2024 Amendment | Change |
| REVENUES: | | | | | |
| Local Sources | \$ 8,446,969 | \$ 9,560,899 | \$ 9,425,829 | \$ 9,511,756 | \$ 85,927 |
| Non-Educational Entity Sources | \$ 15,857 | \$ - | \$ - | \$ - | \$ - |
| State Sources | \$ 44,794,756 | \$ 46,367,201 | \$ 46,355,072 | \$ 46,460,296 | \$ 105,224 |
| Federal Sources | \$ 3,271,484 | \$ 3,039,857 | \$ 3,555,147 | \$ 3,657,618 | \$ 102,471 |
| Incoming Transfers & Other Transactions | \$ 4,724,235 | \$ 4,807,344 | \$ 4,678,069 | \$ 4,850,889 | \$ 172,820 |
| TOTAL REVENUE | \$ 61,253,301 | \$ 63,775,301 | \$ 64,014,117 | \$ 64,480,559 | \$ 466,442 |
| PRIOR FUND BALANCE June 30 | \$ 12,914,615 | \$ 14,413,922 | \$ 14,413,922 | \$ 14,413,922 | |
| Less: Non Spendable Fund Balance | \$ 303,268 | \$ 6,297 | \$ 6,297 | \$ 6,297 | |
| Committed Fund Balance | \$ 1,789,327 | \$ 2,539,327 | \$ 2,539,327 | \$ 2,539,327 | |
| Restricted Fund Balance | \$ - | \$ - | \$ - | \$ - | |
| Assigned Fund Balance | \$ 200,187 | \$ 386,396 | \$ 386,396 | \$ 386,396 | |
| Unassigned Fund Balance | \$ 10,621,833 | \$ 11,481,902 | \$ 11,481,902 | \$ 11,481,902 | |
| TOTAL FUNDS AVAILABLE TO APPROPRIATE | \$ 71,875,134 | \$ 75,257,203 | \$ 75,496,019 | \$ 75,962,461 | |

| Revenue Assumptions: |
|---|
| Increase: 45K Interest, 49K Refunds, 5K PY SA, 17K Sec 61d, 2K Sec 20f, 1K Sec 74(2), 11K Sec 31aa, 5K Sec 97c, 19K Sec 27c, 3K Sec 152a, 49K Sec 147a, 39K Sec 104, 23K ORS Credit, 7K Title III A Imm, 6K Title IIIA EL, 6K Title IV A, 21K Title I A, 40K Title II A, 5K ESSER III Formula, 18K ESSER III Sec 11t, 54K Reg 3 Tuition, 73K Enhancement, 8K Sale of Assets, 38K SBITA |
| Decrease: 9K Athletics, 19K Sec 147e, 50K Sec 51a(7) |

BE IT FURTHER RESOLVED, that \$63,543,614 of the total available to appropriate in the **General Fund** is hereby appropriated in the amounts and for the purpose set forth below:

| EXPENDITURES: | | 68.82% | 67.33% | 65.80% | 65.49% | |
|---|--|----------------------|----------------------|----------------------|-------------------|--|
| Instruction: | <i>(Basic Programs, Added Needs and Athletics)</i> | | | | | |
| Basic Programs | \$ 33,786,959 | \$ 34,486,577 | \$ 33,170,069 | \$ 33,138,898 | \$ (31,171) | |
| Added Needs | \$ 5,661,858 | \$ 6,374,331 | \$ 6,527,281 | \$ 6,656,826 | \$ 129,545 | |
| Support Services: | | | | | | |
| Pupil | \$ 3,567,688 | \$ 4,108,695 | \$ 4,099,403 | \$ 4,136,317 | \$ 36,914 | |
| Instructional Staff | \$ 1,038,798 | \$ 1,230,645 | \$ 1,622,111 | \$ 1,710,257 | \$ 88,146 | |
| General Administration | \$ 628,358 | \$ 686,262 | \$ 691,823 | \$ 695,138 | \$ 3,315 | |
| School Administration | \$ 2,705,351 | \$ 2,841,975 | \$ 2,970,683 | \$ 2,988,169 | \$ 17,486 | |
| Business Services | \$ 945,697 | \$ 1,214,243 | \$ 1,223,893 | \$ 1,237,961 | \$ 14,068 | |
| Operation and Maintenance | \$ 4,839,273 | \$ 5,233,358 | \$ 5,250,074 | \$ 5,467,163 | \$ 217,089 | |
| Pupil Transportation | \$ 2,639,747 | \$ 3,018,524 | \$ 3,089,611 | \$ 2,980,275 | \$ (109,336) | |
| Central | \$ 1,686,743 | \$ 1,752,211 | \$ 1,883,594 | \$ 1,923,802 | \$ 40,208 | |
| Athletics | \$ 1,676,271 | \$ 1,695,474 | \$ 1,797,147 | \$ 1,821,214 | \$ 24,067 | |
| Community Services | \$ 150,921 | \$ 149,892 | \$ 161,343 | \$ 166,037 | \$ 4,694 | |
| Outgoing Transfers & Other Transactions | \$ 426,330 | \$ 416,627 | \$ 569,743 | \$ 621,557 | \$ 51,814 | |
| TOTAL APPROPRIATED | \$ 59,753,994 | \$ 63,208,814 | \$ 63,056,775 | \$ 63,543,614 | \$ 486,839 | |

| Expenditure Assumptions: |
|---|
| Increase: 33K Wages, 37K Emp Insur, 17K Retirement 22K CIL, 87K Contr Non Stud, 9K Prof Dev, 29K Inst Supplies 34K Internet & Software, 7K Utilities, 68K Itinerant Staff, 32K Spec Ed Transp, 11K Sec 31aa, 5K Sec 97c, 19K Sec 27c, 39K Sec 104, 7K Title III A Imm, 6K Title IIIA EL, 6K Title IV A, 21K Title I A, 40K Title II A, 5K ESSER III Formula, 18K ESSER III Sec 11t |
| Decrease: 48K Contr Stud Supp, 17K Non-Inst Supp, |

| | | | | |
|--|----------------------|----------------------|----------------------|----------------------|
| Projected Fund Balance Minus Committed, End of the Year | \$ 12,624,595 | \$ 12,141,082 | \$ 12,531,937 | \$ 12,811,540 |
| <i>Budgeted Revenue Over/(Under) Expenditures</i> | \$ 1,499,307 | \$ 566,487 | \$ 957,342 | \$ 936,945 |
| <i>Fund Balance Percent of Expenditures</i> | 21.13% | 19.21% | 19.87% | 20.16% |

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 | 2023-2024 3/11/2024 Amendment | Change |
|--|-------------------------------|---------------------------------|-------------------------------------|-------------------------------------|-------------|
| REVENUES: | | | | | |
| Local Sources | \$ 924,985 | \$ 875,000 | \$ 875,000 | \$ 875,000 | \$ - |
| State Sources | \$ - | \$ - | \$ - | \$ - | \$ - |
| Federal Sources | \$ - | \$ - | \$ - | \$ - | \$ - |
| Incoming Transfers and Other Transactions | \$ - | \$ - | \$ - | \$ - | \$ - |
| TOTAL REVENUES: | \$ 924,985 | \$ 875,000 | \$ 875,000 | \$ 875,000 | \$ - |
| PRIOR FUND BALANCE June 30 | \$ 573,403 | \$ 668,322 | \$ 668,332 | \$ 668,332 | |
| Non Spendable | \$ - | \$ - | \$ - | \$ - | |
| Restricted | \$ 573,403 | \$ 668,322 | \$ 668,332 | \$ 668,332 | |
| Fund Balance Available to Appropriate | \$ 1,498,388 | \$ 1,543,322 | \$ 1,543,332 | \$ 1,543,332 | |

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| Revenue Assumptions: |
| 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 | 2023-2024 3/11/2024 Amendment | Change |
|---|-------------------------------|---------------------------------|-------------------------------------|-------------------------------------|-------------|
| EXPENDITURES: | | | | | |
| Student/School Activities | \$ 830,066 | \$ 875,000 | \$ 875,000 | \$ 875,000 | \$ - |
| Outgoing Transfers & Other Transactions | \$ - | \$ - | \$ - | \$ - | \$ - |
| TOTAL APPROPRIATED | \$ 830,066 | \$ 875,000 | \$ 875,000 | \$ 875,000 | \$ - |
| Projected Restricted Fund Balance, End of the Year | \$ 668,322 | \$ 668,322 | \$ 668,332 | \$ 668,332 | |
| Budgeted Revenue Over/(Under) Expenditures | \$ 94,919 | \$ - | \$ - | \$ - | |
| Restricted Fund Balance Percent of Expenditures | 80.51% | 76.38% | 76.38% | 76.38% | |

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| Expenditure Assumptions: |
| Increase - |
| Decrease - |

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 | 2023-2024 3/11/2024 Amendment | Change |
|---|-------------------------------|---------------------------------|-------------------------------------|-------------------------------------|-------------------|
| REVENUES: | | | | | |
| Local Sources | \$ 1,050,727 | \$ 287,709 | \$ 437,705 | \$ 437,880 | \$ 175 |
| State Sources | \$ 135,638 | \$ 1,132,009 | \$ 1,688,839 | \$ 1,690,416 | \$ 1,577 |
| Federal Sources | \$ 1,225,705 | \$ 1,197,390 | \$ 1,188,921 | \$ 1,304,790 | \$ 115,869 |
| Incoming Transfers and Other Transactions | \$ - | \$ - | \$ - | \$ - | \$ - |
| TOTAL REVENUES: | \$ 2,412,070 | \$ 2,617,108 | \$ 3,315,465 | \$ 3,433,086 | \$ 117,621 |
| PRIOR FUND BALANCE June 30 | | | | | |
| Non Spendable | \$ 1,599,058 | \$ 1,252,729 | \$ 1,252,729 | \$ 1,252,729 | |
| Restricted | \$ 28,774 | \$ 33,045 | \$ 33,045 | \$ 33,045 | |
| Committed | \$ 1,570,284 | \$ 1,159,684 | \$ 1,159,684 | \$ 1,159,684 | |
| Fund Balance Available to Appropriate | \$ - | \$ 60,000 | \$ 60,000 | \$ 60,000 | |
| | \$ 3,982,354 | \$ 3,776,792 | \$ 4,475,149 | \$ 4,592,770 | |

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| Revenue Assumptions: |
| <i>Increase</i> - Interest, Student Meals |
| <i>Decrease</i> - |

BE IT FURTHER RESOLVED, that \$3,704,083 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.

| | 2022-2023 | 2023-2024 | 2023-2024 | 2023-2024 | Change |
|---|---------------------|---------------------|---------------------|---------------------|-------------------|
| EXPENDITURES: | | | | | |
| Food Service Activities | \$ 2,603,872 | \$ 3,288,680 | \$ 3,706,308 | \$ 3,704,083 | \$ (2,225) |
| Outgoing Transfers & Other Transactions | \$ - | \$ - | \$ - | \$ - | \$ - |
| TOTAL APPROPRIATED | \$ 2,603,872 | \$ 3,288,680 | \$ 3,706,308 | \$ 3,704,083 | \$ (2,225) |
| Projected Restricted Fund Balance, End of the Year | | | | | |
| | \$ 1,378,483 | \$ 488,112 | \$ 768,841 | \$ 888,687 | |
| <i>Budgeted Revenue Over/(Under) Expenditures</i> | <i>\$ (191,802)</i> | <i>\$ (671,572)</i> | <i>\$ (390,843)</i> | <i>\$ (270,997)</i> | |
| <i>Restricted Fund Balance Percent of Expenditures</i> | <i>52.94%</i> | <i>14.84%</i> | <i>20.74%</i> | <i>23.99%</i> | |

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| Expenditure Assumptions: |
| <i>Increase</i> - |
| <i>Decrease</i> - 2K Contracted Staff |

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 | 2023-2024 3/11/2024 Amendment | Change |
|--|-------------------------------|---------------------------------|-------------------------------------|-------------------------------------|-----------------|
| REVENUES: | | | | | |
| Community Recreation (Pool) | \$ 181,951 | \$ 195,400 | \$ 197,110 | \$ 197,110 | \$ - |
| Preschool | \$ 378,173 | \$ 343,400 | \$ 334,115 | \$ 334,715 | \$ 600 |
| Child Care (Room to Bloom) | \$ 2,212,038 | \$ 1,765,392 | \$ 1,835,000 | \$ 1,836,000 | \$ 1,000 |
| BCTV | \$ 189,577 | \$ 200,968 | \$ 201,400 | \$ 201,860 | \$ 460 |
| VSFAC | \$ 178,985 | \$ 168,166 | \$ 199,133 | \$ 199,133 | \$ - |
| Driver Education | \$ 7,267 | \$ - | \$ 1,775 | \$ 2,100 | \$ 325 |
| Local Sources | \$ 3,147,991 | \$ 2,673,326 | \$ 2,768,533 | \$ 2,770,918 | \$ 2,385 |
| State Sources | \$ - | \$ - | \$ - | \$ - | \$ - |
| Federal Sources | \$ - | \$ - | \$ - | \$ - | \$ - |
| Community Recreation (Pool) | \$ 34,000 | \$ 20,000 | \$ 20,000 | \$ 20,000 | \$ - |
| Preschool | \$ - | \$ - | \$ - | \$ - | \$ - |
| Child Care (Room to Bloom) | \$ - | \$ - | \$ - | \$ - | \$ - |
| BCTV | \$ - | \$ - | \$ - | \$ - | \$ - |
| VSFAC | \$ 233,018 | \$ 251,161 | \$ 254,276 | \$ 254,276 | \$ - |
| Driver Education | \$ - | \$ - | \$ - | \$ - | \$ - |
| Incoming Transfers and Other Transactions | \$ 267,018 | \$ 271,161 | \$ 274,276 | \$ 274,276 | \$ - |
| TOTAL REVENUES: | \$ 3,415,009 | \$ 2,944,487 | \$ 3,042,809 | \$ 3,045,194 | \$ 2,385 |
| PRIOR FUND BALANCE June 30 | | | | | |
| Community Recreation (Pool) | \$ 68,815 | \$ 136,654 | \$ 136,654 | \$ 136,654 | \$ - |
| Preschool | \$ 119,280 | \$ 193,200 | \$ 193,200 | \$ 193,200 | \$ - |
| Child Care (Room to Bloom) | \$ 1,664,133 | \$ 2,046,240 | \$ 2,046,240 | \$ 2,046,240 | \$ - |
| BCTV | \$ 93,603 | \$ 113,777 | \$ 113,777 | \$ 113,777 | \$ - |
| VSFAC | \$ 241,213 | \$ 243,105 | \$ 243,105 | \$ 243,105 | \$ - |
| Driver Education | \$ 163,902 | \$ 151,029 | \$ 151,029 | \$ 151,029 | \$ - |
| Restricted | \$ 2,350,947 | \$ 2,884,006 | \$ 2,884,006 | \$ 2,884,006 | \$ - |
| Fund Balance Available to Appropriate | \$ 5,765,956 | \$ 5,828,493 | \$ 5,926,815 | \$ 5,929,200 | \$ 2,385 |

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| Revenue Assumptions: |
| <i>Increase</i> - Interest |
| <i>Decrease</i> - |

BE IT FURTHER RESOLVED, that \$2,851,906 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 | \$ 198,573 | \$ - |
| Preschool | \$ 304,253 | \$ 297,218 | \$ 286,047 | \$ 286,047 | \$ - |
| Child Care (Room to Bloom) | \$ 1,829,931 | \$ 1,807,825 | \$ 1,735,205 | \$ 1,731,500 | \$ (3,705) |
| BCTV | \$ 169,403 | \$ 173,865 | \$ 173,172 | \$ 173,216 | \$ 44 |
| VSFAC | \$ 410,111 | \$ 466,886 | \$ 460,791 | \$ 462,570 | \$ 1,779 |
| Driver Education | \$ 20,140 | \$ - | \$ - | \$ - | \$ - |
| Community Service Activities | \$ 2,881,950 | \$ 2,934,778 | \$ 2,853,788 | \$ 2,851,906 | \$ (1,882) |
| Community Recreation (Pool) | \$ - | \$ - | \$ - | \$ - | \$ - |
| Preschool | \$ - | \$ - | \$ - | \$ - | \$ - |
| Child Care (Room to Bloom) | \$ - | \$ - | \$ - | \$ - | \$ - |
| VSFAC | \$ - | \$ - | \$ - | \$ - | \$ - |
| Driver Education | \$ - | \$ - | \$ - | \$ - | \$ - |
| Outgoing Transfers & Other Transactions | \$ - | \$ - | \$ - | \$ - | \$ - |
| TOTAL APPROPRIATED | \$ 2,881,950 | \$ 2,934,778 | \$ 2,853,788 | \$ 2,851,906 | \$ (1,882) |

| Expenditure Assumptions: |
|------------------------------|
| Increase - Employee Benefits |
| Decrease - Employee Benefits |

FUND BALANCE:

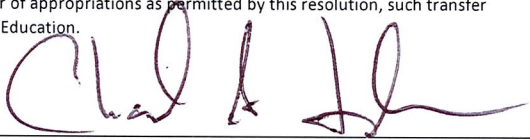
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|---|---------------------|---------------------|---------------------|---------------------|-----------------|
| Community Recreation (Pool) | \$ 136,654 | \$ 163,070 | \$ 155,191 | \$ 155,191 | \$ - |
| Preschool | \$ 193,200 | \$ 239,382 | \$ 241,268 | \$ 241,868 | \$ 600 |
| Child Care (Room to Bloom) | \$ 2,046,240 | \$ 2,003,807 | \$ 2,146,035 | \$ 2,150,740 | \$ 4,705 |
| BCTV | \$ 113,777 | \$ 140,880 | \$ 142,005 | \$ 142,421 | \$ 416 |
| VSFAC | \$ 243,105 | \$ 195,546 | \$ 235,723 | \$ 233,944 | \$ (1,779) |
| Driver Education | \$ 151,029 | \$ 151,029 | \$ 152,804 | \$ 153,129 | \$ 325 |
| PRIOR FUND BALANCE June 30 | \$ 2,884,006 | \$ 2,893,715 | \$ 3,073,027 | \$ 3,077,294 | \$ 4,267 |
| Community Recreation (Pool) | \$ 67,839 | \$ 26,416 | \$ 18,537 | \$ 18,537 | \$ - |
| Preschool | \$ 73,920 | \$ 46,182 | \$ 48,068 | \$ 48,668 | \$ 600 |
| Child Care (Room to Bloom) | \$ 382,107 | \$ (42,433) | \$ 99,795 | \$ 104,500 | \$ 4,705 |
| BCTV | \$ 20,174 | \$ 27,103 | \$ 28,228 | \$ 28,644 | \$ 416 |
| VSFAC | \$ 1,892 | \$ (47,559) | \$ (7,382) | \$ (9,161) | \$ (1,779) |
| Driver Education | \$ (12,873) | \$ - | \$ 1,775 | \$ 2,100 | \$ 325 |
| Excess (Deficiency) Of Revenues Over Expenditures | \$ 533,059 | \$ 9,709 | \$ 189,021 | \$ 193,288 | \$ 4,267 |
| Fund Balance Percent of Expenditures | 100.07% | 98.60% | 107.68% | 107.90% | |

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 March 11, 2024

Secretary:


 Board of Education of Byron Center Public Schools