

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



RESOLVED, that this resolution shall be 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 Final Amendment	2023-2024 Original Budget	Change
REVENUES:			
Local Sources	\$ 8,415,690	\$ 9,560,899	\$ 1,145,209
Non-Educational Entity Sources	\$ 15,856	\$ -	\$ (15,856)
State Sources	\$ 44,710,310	\$ 46,367,201	\$ 1,656,891
Federal Sources	\$ 3,416,337	\$ 3,039,857	\$ (376,480)
Incoming Transfers & Other Transactions	\$ 4,554,987	\$ 4,807,344	\$ 252,357
TOTAL REVENUE	\$ 61,113,180	\$ 63,775,301	\$ 2,662,121
PRIOR FUND BALANCE June 30	\$ 12,914,615	\$ 13,914,226	
Less: Non Spendable Fund Balance	\$ 303,268	\$ 303,268	
Committed Fund Balance	\$ 2,239,327	\$ 2,539,327	
Restricted Fund Balance	\$ -	\$ -	
Assigned Fund Balance	\$ 200,187	\$ 200,187	
Unassigned Fund Balance	\$ 10,171,833	\$ 10,871,444	
TOTAL FUNDS AVAILABLE TO APPROPRIATE	\$ 71,285,013	\$ 74,646,745	

Revenue Assumptions:
Increase: Property Taxes 1.3M, Int Inc 95K, Athletics 7K, Enrollment No Additional students & \$458/Student Inc 802K, Sec 147e 252K, Sec 97 366K, Sec 31aa 333K, Sec 35a5 1K, Sec 31a 135K, Sec 41 2K, Sec 35a4 5K, ESSER III 309K, Act 18 202K, Enhancement 50K
Decrease: PY Refunds 235K, Insurance Claims 20K, Twp Shared Costs 16K, Sec 31o 46K, Sec 97c 12K, Sec 27c 58K, Sec 104h 38K, Sec 147a 28K, Sec 11r(4) 35K, Lapse 25K, Title IA 72K, Title IIA 25K, Title IIIA 4K, Title IVA 16K, EBT 3K, ESSER III 11t 68K, ESSER II 98c 228K, ESSER II 170K, IDEA ARP 98K

BE IT FURTHER RESOLVED, that \$63,208,814 of the total available to appropriate in the General Fund is hereby appropriated in the amounts and for the purpose set forth below:

EXPENDITURES:		68.42%	67.33%	
Instruction:	<i>(Basic Programs, Added Needs and Athletics)</i>			
Basic Programs	\$ 33,729,423	\$ 34,486,577	\$ 757,154	
Added Needs	\$ 5,708,145	\$ 6,374,331	\$ 666,186	
Support Services:				
Pupil	\$ 3,586,334	\$ 4,108,695	\$ 522,361	
Instructional Staff	\$ 1,052,326	\$ 1,230,645	\$ 178,319	
General Administration	\$ 636,395	\$ 686,262	\$ 49,867	
School Administration	\$ 2,743,577	\$ 2,841,975	\$ 98,398	
Business Services	\$ 957,067	\$ 1,214,243	\$ 257,176	
Operation and Maintenance	\$ 4,838,933	\$ 5,233,358	\$ 394,425	
Pupil Transportation	\$ 2,722,417	\$ 3,018,524	\$ 296,107	
Central	\$ 1,726,288	\$ 1,752,211	\$ 25,923	
Athletics	\$ 1,694,964	\$ 1,695,474	\$ 510	
Community Services	\$ 160,704	\$ 149,892	\$ (10,812)	
Outgoing Transfers & Other Transactions	\$ 556,996	\$ 416,627	\$ (140,369)	
TOTAL APPROPRIATED	\$ 60,113,569	\$ 63,208,814	\$ 3,095,245	

Expenditure Assumptions:
Increase: Wage 1.587M, Employee Benefits 309K, ORS 647K, FICA 183K, Work Comp 34K, Inst Cont Prof Serv 13K, Non Grant PD 87K, Instr Software 164K, Non Inst Software 484K, Postage 11K, Internet 4K, Utilities 156K, Insurance 46K, Student Supp 70K, Support Supp 77K, Non Inst F&E 80K, Dues & Fees 5K, Trf to VSFAC 18K, SE Support 180K, County Tuition 89K, SE Transp 32K, Service by ISD 5K, Sec 97 366K, Sec 31aa 333K, Sec 31a 135K, Sec 41 2K, ESSER III 309K
Decrease: Cont Inst 104K, Cont Prof Serv 39K, Instruct Supp 209K, Curriculum 222K, Tech Devices 554K, Instruct F&E 196K, Site Improv 156K, Trf to Pool 14K, Taxes 65K, Sec 31o 46K, Sec 97c 12K, Sec 27c 58K, Sec 104h 38K, Sec 11r(4) 35K, Title IA 72K, Title IIA 25K, Title IIIA 4K, Title IVA 16K, ESSER III 11t 68K, ESSER II 98c 228K, ESSER II 170K

<i>Projected Fund Balance Minus Committed, End of the Year</i>	\$ 11,674,899	\$ 11,941,386
<i>Budgeted Revenue Over/(Under) Expenditures</i>	\$ 999,611	\$ 566,487
<i>Fund Balance Percent of Expenditures</i>	19.42%	18.89%

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 2023-2024 fiscal year are as follows:

	2022-2023 Final Amendment	2023-2024 Original Budget	Change
REVENUES:			
Local Sources	\$ 840,000	\$ 875,000	\$ 35,000
State Sources	\$ -	\$ -	\$ -
Federal Sources	\$ -	\$ -	\$ -
Incoming Transfers and Other Transactions	\$ -	\$ -	\$ -
TOTAL REVENUES:	\$ 840,000	\$ 875,000	\$ 35,000
PRIOR FUND BALANCE June 30	\$ 573,402	\$ 568,402	
Non Spendable	\$ -	\$ -	
Restricted	\$ 573,402	\$ 568,402	
Fund Balance Available to Appropriate	\$ 1,413,402	\$ 1,443,402	

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 Amendment	2023-2024 Original Budget	Change
EXPENDITURES:			
Student/School Activities	\$ 845,000	\$ 875,000	\$ 30,000
Outgoing Transfers & Other Transactions	\$ -	\$ -	\$ -
TOTAL APPROPRIATED	\$ 845,000	\$ 875,000	\$ 30,000
Projected Restricted Fund Balance, End of the Year	\$ 568,402	\$ 568,402	
<i>Budgeted Revenue Over/(Under) Expenditures</i>	\$ (5,000)	\$ -	
<i>Restricted Fund Balance Percent of Expenditures</i>	67.27%	64.96%	

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 Amendment	2023-2024 Original Budget	Change
REVENUES:			
Local Sources	\$ 1,033,481	\$ 287,709	\$ (745,772)
State Sources	\$ 135,870	\$ 1,132,009	\$ 996,139
Federal Sources	\$ 1,193,041	\$ 1,197,390	\$ 4,349
Incoming Transfers and Other Transactions	\$ -	\$ -	\$ -
TOTAL REVENUES:	\$ 2,362,392	\$ 2,617,108	\$ 254,716
PRIOR FUND BALANCE June 30	\$ 1,599,059	\$ 1,209,145	
Non Spendable	\$ 28,774	\$ 33,046	
Committed Fund Balance	\$ 60,000	\$ 60,000	
Restricted	\$ 1,510,285	\$ 1,116,099	
Fund Balance Available to appropriate	\$ 3,872,677	\$ 3,733,207	

Revenue Assumptions:
Increase - State Funding All Students Eat Free
Decrease- Student Paid Meals

BE IT FURTHER RESOLVED, that \$3,288,680 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.

EXPENDITURES:			
Food Service Activities	\$ 2,752,306	\$ 3,288,680	\$ 536,374
Outgoing Transfers & Other Transactions	\$ -	\$ -	\$ -
TOTAL APPROPRIATED	\$ 2,752,306	\$ 3,288,680	\$ 536,374

Expenditure Assumptions:
Increase - Staff, Food, Equipment
Decrease -

Projected Restricted Fund Balance, End of the Year	\$ 1,120,371	\$ 444,527
Budgeted Revenue Over/(Under) Expenditures	\$ (389,914)	\$ (671,572)
Restricted Fund Balance Percent of Expenditures	40.71%	13.52%

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	2023-2024 Original	
	Amendment	Budget	Change
REVENUES:			
Community Recreation (Pool)	\$ 180,343	\$ 195,400	\$ 15,057
Preschool	\$ 378,079	\$ 343,400	\$ (34,679)
Child Care (Room to Bloom)	\$ 2,184,929	\$ 1,765,392	\$ (419,537)
BCTV	\$ 184,245	\$ 200,968	\$ 16,723
VSFAC	\$ 155,754	\$ 168,166	\$ 12,412
Driver Education	\$ 7,196	\$ -	\$ (7,196)
Local, State & Federal Sources	\$ 3,090,546	\$ 2,673,326	\$ (417,220)
Community Recreation (Pool)	\$ 34,000	\$ 20,000	\$ (14,000)
Preschool	\$ -	\$ -	\$ -
Child Care (Room to Bloom)	\$ -	\$ -	\$ -
BCTV	\$ -	\$ -	\$ -
VSFAC	\$ 233,018	\$ 251,161	\$ 18,143
Driver Education	\$ -	\$ -	\$ -
Incoming Transfers and Other Transactions	\$ 267,018	\$ 271,161	\$ 4,143
TOTAL REVENUES:	\$ 3,357,564	\$ 2,944,487	\$ (413,077)
PRIOR FUND BALANCE June 30			
Community Recreation (Pool)	\$ 68,815	\$ 128,759	
Preschool	\$ 119,280	\$ 193,786	
Child Care (Room to Bloom)	\$ 1,664,133	\$ 1,937,138	
BCTV	\$ 93,603	\$ 107,435	
VSFAC	\$ 241,213	\$ 235,649	
Driver Education	\$ 163,902	\$ 150,905	
Restricted	\$ 2,350,947	\$ 2,753,673	
Fund Balance Available to Appropriate	\$ 5,708,511	\$ 5,698,160	

Revenue Assumptions:
Increase - Pool Registrations Preschool Tution, RTB Fees, VSFAC Trf from GF, BCTV Franchise Fee
Decrease -RTB & Preschool Child Care Relief Grant, Driver Ed Discontinued, Pool Trf from GF

BE IT FURTHER RESOLVED, that \$2,934,778 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)	\$ 154,399	\$ 188,984	\$ 34,585
Preschool	\$ 303,573	\$ 297,218	\$ (6,355)
Child Care (Room to Bloom)	\$ 1,911,924	\$ 1,807,825	\$ (104,099)
BCTV	\$ 170,413	\$ 173,865	\$ 3,452
VSFAC	\$ 394,336	\$ 466,886	\$ 72,550
Driver Education	\$ 20,193	\$ -	\$ (20,193)
Community Service Activities	\$ 2,954,838	\$ 2,934,778	\$ (20,060)
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Community Recreation (Pool)	\$ -	\$ -	\$ -
Preschool	\$ -	\$ -	\$ -
Child Care (Room to Bloom)	\$ -	\$ -	\$ -
VSFAC	\$ -	\$ -	\$ -
Driver Education	\$ -	\$ -	\$ -
Outgoing Transfers & Other Transactions	\$ -	\$ -	\$ -
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TOTAL APPROPRIATED	\$ 2,954,838	\$ 2,934,778	\$ (20,060)

Expenditure Assumptions:
Increase- Wages & Employee Benefits, VSFAC Community Theatre
Decrease- Drivers Ed Discontinued, RTB and Preschool Equipment

FUND BALANCE:

Community Recreation (Pool)	\$ 128,759	\$ 155,175	\$ 26,416
Preschool	\$ 193,786	\$ 239,968	\$ 46,182
Child Care (Room to Bloom)	\$ 1,937,138	\$ 1,894,705	\$ (42,433)
BCTV	\$ 107,435	\$ 134,538	\$ 27,103
VSFAC	\$ 235,649	\$ 188,090	\$ (47,559)
Driver Education	\$ 150,905	\$ 150,905	\$ -
Projected Restricted Fund Balance, End of the Year	\$ 2,753,673	\$ 2,763,382	\$ 9,709
<i>Community Recreation (Pool)</i>	<i>\$ 59,944</i>	<i>\$ 26,416</i>	<i>\$ (33,528)</i>
<i>Preschool</i>	<i>\$ 74,506</i>	<i>\$ 46,182</i>	<i>\$ (28,324)</i>
<i>Child Care (Room to Bloom)</i>	<i>\$ 273,005</i>	<i>\$ (42,433)</i>	<i>\$ (315,438)</i>
<i>BCTV</i>	<i>\$ 13,832</i>	<i>\$ 27,103</i>	<i>\$ 13,271</i>
<i>VSFAC</i>	<i>\$ (5,564)</i>	<i>\$ (47,559)</i>	<i>\$ (41,995)</i>
<i>Driver Education</i>	<i>\$ (12,997)</i>	<i>\$ -</i>	<i>\$ 12,997</i>
<i>Excess (Deficiency) Of Revenues Over Expenditures</i>	<i>\$ 402,726</i>	<i>\$ 9,709</i>	<i>\$ (393,017)</i>
<i>Fund Balance Percent of Expenditures</i>	<i>93.19%</i>	<i>94.16%</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 appropriation resolution is to take effect on July 1, 2023.

Adopted: June 19, 2023 Secretary: 
Board of Education of Byron Center Public Schools