

**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 2024-25 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 2024-25 fiscal year are as follows:

	2023-2024	2024-2025	2024-2025	
	Final Audited	Original Budget	12/2/2024 Amendment	Change
<b>REVENUES:</b>				
Local Sources	\$ 9,447,970	\$ 9,578,952	\$ 10,730,655	\$ 1,151,703
Non-Educational Entity Sources	\$ -	\$ -	\$ -	\$ -
State Sources	\$ 46,980,742	\$ 48,364,556	\$ 48,455,877	\$ 91,321
Federal Sources	\$ 3,632,852	\$ 1,407,160	\$ 1,314,118	\$ (93,042)
Incoming Transfers & Other Transactions	\$ 4,959,722	\$ 5,316,944	\$ 5,321,838	\$ 4,894
<b>TOTAL REVENUE</b>	<b>\$ 65,021,286</b>	<b>\$ 64,667,612</b>	<b>\$ 65,822,488</b>	<b>\$ 1,154,876</b>
<b>PRIOR FUND BALANCE June 30</b>	<b>\$ 14,413,922</b>	<b>\$ 16,742,267</b>	<b>\$ 16,742,267</b>	
Less: Non Spendable Fund Balance	\$ 6,297	\$ 352,412	\$ 352,412	
Committed Fund Balance	\$ 2,539,327	\$ 2,389,327	\$ 2,389,327	
Restricted Fund Balance	\$ -	\$ -	\$ -	
Assigned Fund Balance	\$ 386,396	\$ 206,833	\$ 206,833	
Unassigned Fund Balance	\$ 11,481,902	\$ 13,793,695	\$ 13,793,695	
<b>TOTAL FUNDS AVAILABLE TO APPROPRIATE</b>	<b>\$ 76,503,188</b>	<b>\$ 78,461,307</b>	<b>\$ 79,616,183</b>	

Revenue Assumptions:
<b>Increase:</b> 1.139M Property Tax, 9K Athletics, 3K Refunds, 68.01 students > Orig Budget of -25 & \$0 foundation increase < \$250 increase Orig Budget, 230K Sec 31aa, 9K Sec 27c, 20K Sec 41, 15K Sec 147e, 1.488M Sec 147a, 691K Sec 147c2, 28K Sec 97j, 650K Sec 35j, 303K Sec 23g, 4K Sec 31n6, 15K Sec 35a4, 5K Act 18
<b>Decrease:</b> 1.119M Foundation Allowance, 14K Sec 35a5, 34K Sec 51c, 2.144M Sec 147c, 58K Sec 56(7), 4K Title IA, 40K Title IIA, 6K Title IVA, 24K IDEA, 11K HRA

BE IT FURTHER RESOLVED, that \$65,146,318 of the total available to appropriate in the **General Fund** is hereby appropriated in the amounts and for the purpose set forth below:

EXPENDITURES:		65.87%	66.12%	64.94%	
Instruction:	<i>(Basic Programs, Added Needs and Athletics)</i>				
Basic Programs	\$ 33,009,007	\$ 35,280,738	\$ 33,633,258	\$ (1,647,480)	
Added Needs	\$ 6,585,963	\$ 6,083,041	\$ 6,696,715	\$ 613,674	
Support Services:					
Pupil	\$ 4,012,339	\$ 4,662,740	\$ 4,817,402	\$ 154,662	
Instructional Staff	\$ 1,491,205	\$ 1,383,747	\$ 1,641,924	\$ 258,177	
General Administration	\$ 627,119	\$ 736,227	\$ 767,593	\$ 31,366	
School Administration	\$ 2,915,535	\$ 3,329,033	\$ 3,253,854	\$ (75,179)	
Business Services	\$ 1,089,155	\$ 1,135,004	\$ 1,133,312	\$ (1,692)	
Operation and Maintenance	\$ 5,467,125	\$ 5,393,516	\$ 5,549,136	\$ 155,620	
Pupil Transportation	\$ 2,978,971	\$ 3,216,790	\$ 3,297,803	\$ 81,013	
Central	\$ 2,014,521	\$ 1,889,943	\$ 1,981,687	\$ 91,744	
Athletics	\$ 1,698,219	\$ 1,835,655	\$ 1,978,790	\$ 143,135	
Community Services	\$ 164,861	\$ 178,400	\$ 175,088	\$ (3,312)	
Outgoing Transfers & Other Transactions	\$ 638,921	\$ 210,156	\$ 219,756	\$ 9,600	
<b>TOTAL APPROPRIATED</b>	<b>\$ 62,692,941</b>	<b>\$ 65,334,990</b>	<b>\$ 65,146,318</b>	<b>\$ (188,672)</b>	

Expenditure Assumptions:
<b>Increase:</b> 156K Wages, 93K FICA, 24K WC, 198K CIL, 58K Contr Stud Supp, 42K Contr Repairs, 27K Prof Dev, 5K Inst Supplies, 230K Sec 31aa, 9K Sec 27c, 20K Sec 41, 691K Sec 147c2, 28K Sec 97j, 650K Sec 35j, 303K Sec 23g, 4K Sec 31n6, 15K Sec 35a4
<b>Decrease:</b> 195K Emp Insur, 165K Retirement, 47K Non-Inst Supp, 14K Sec 35a5, 34K Sec 51c, 2.144M Sec 147c, 58K Sec 56(7), 4K Title IA, 40K Title IIA, 6K Title IVA, 24K IDEA, 11K HRA

<b>Projected Fund Balance Minus Committed, End of the Year</b>	<b>\$ 14,352,940</b>	<b>\$ 14,402,362</b>	<b>\$ 15,745,910</b>
Budgeted Revenue Over/(Under) Expenditures	\$ 2,328,345	\$ (667,378)	\$ 676,170
<b>Use of Committed Fund Balance</b>		\$ 716,800	\$ 716,800
Fund Balance Percent of Expenditures	<b>22.89%</b>	<b>22.04%</b>	<b>24.17%</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 2024-25 fiscal year are as follows:

	2023-2024 Final Audited	2024-2025 Original Budget	2024-2025 12/2/2024 Amendment	Change
<b>REVENUES:</b>				
Local Sources	\$ 1,064,565	\$ 925,000	\$ 925,000	\$ -
State Sources	\$ -	\$ -	\$ -	\$ -
Federal Sources	\$ -	\$ -	\$ -	\$ -
Incoming Transfers and Other Transactions	\$ 129,909	\$ -	\$ -	\$ -
<b>TOTAL REVENUES:</b>	<b>\$ 1,194,474</b>	<b>\$ 925,000</b>	<b>\$ 925,000</b>	<b>\$ -</b>
<b>PRIOR FUND BALANCE June 30</b>				
Non Spendable	\$ -	\$ -	\$ -	
Restricted	\$ 668,332	\$ 891,175	\$ 891,175	
Fund Balance Available to Appropriate	<b>\$ 1,862,796</b>	<b>\$ 1,816,175</b>	<b>\$ 1,816,175</b>	

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

BE IT FURTHER RESOLVED, that \$925,000 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.

<b>EXPENDITURES:</b>				
Student/School Activities	\$ 971,621	\$ 925,000	\$ 925,000	\$ -
Outgoing Transfers & Other Transactions	\$ -	\$ -	\$ -	\$ -
<b>TOTAL APPROPRIATED</b>	<b>\$ 971,621</b>	<b>\$ 925,000</b>	<b>\$ 925,000</b>	<b>\$ -</b>

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

<i>Projected Restricted Fund Balance, End of the Year</i>	\$ 891,175	\$ 891,175	\$ 891,175
<i>Budgeted Revenue Over/(Under) Expenditures</i>	\$ 222,853	\$ -	\$ -
<i>Restricted Fund Balance Percent of Expenditures</i>	91.72%	96.34%	96.34%

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 2024-25 fiscal year are as follows:

	2023-2024 Final Audited	2024-2025 Original Budget	2024-2025 12/2/2024 Amendment	Change
<b>REVENUES:</b>				
Local Sources	\$ 421,051	\$ 434,215	\$ 434,215	\$ -
State Sources	\$ 1,716,917	\$ 1,736,509	\$ 1,736,509	\$ -
Federal Sources	\$ 1,324,892	\$ 1,316,671	\$ 1,316,671	\$ -
Incoming Transfers and Other Transactions	\$ -	\$ -	\$ -	\$ -
<b>TOTAL REVENUES:</b>	<b>\$ 3,462,860</b>	<b>\$ 3,487,395</b>	<b>\$ 3,487,395</b>	<b>\$ -</b>
<b>PRIOR FUND BALANCE June 30</b>	<b>\$ 1,252,729</b>	<b>\$ 1,160,149</b>	<b>\$ 1,160,149</b>	
Non Spendable	\$ 33,045	\$ 32,865	\$ 32,865	
Restricted	\$ 1,159,684	\$ 1,127,284	\$ 1,127,284	
Committed	\$ 60,000	\$ -	\$ -	
Fund Balance Available to Appropriate	<b>\$ 4,622,544</b>	<b>\$ 4,614,679</b>	<b>\$ 4,614,679</b>	

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

BE IT FURTHER RESOLVED, that \$3,778,669 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	\$ 3,555,440	\$ 3,660,009	\$ 3,778,669	\$ 118,660
Outgoing Transfers & Other Transactions		\$ -	\$ -	\$ -
<b>TOTAL APPROPRIATED</b>	<b>\$ 3,555,440</b>	<b>\$ 3,660,009</b>	<b>\$ 3,778,669</b>	<b>\$ 118,660</b>

<b>Expenditure Assumptions:</b>
Increase - 4K Staff, 24K Contracted Repairs, 16K Food, 75K Equipment
Decrease -

<b>Projected Restricted Fund Balance, End of the Year</b>	<b>\$ 1,067,104</b>	<b>\$ 954,670</b>	<b>\$ 836,010</b>
Budgeted Revenue Over/(Under) Expenditures	\$ (92,580)	\$ (172,614)	\$ (291,274)
Restricted Fund Balance Percent of Expenditures	30.01%	26.08%	22.12%

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 2024-25 fiscal year are as follows:

	2023-2024 Final Audited	2024-2025 Original Budget	2024-2025 12/2/2024 Amendment	Change
<b>REVENUES:</b>				
Community Recreation (Pool)	\$ 185,730	\$ 220,939	\$ 197,200	\$ (23,739)
Preschool	\$ 344,180	\$ -	\$ -	\$ -
Early Childhood	\$ 2,087,663	\$ 2,514,300	\$ 2,514,300	\$ -
BCTV	\$ 214,128	\$ 207,761	\$ 231,500	\$ 23,739
VSFAC	\$ 231,367	\$ 223,708	\$ 258,708	\$ 35,000
Driver Education	\$ 3,879	\$ -	\$ -	\$ -
Local Sources	\$ 3,066,947	\$ 3,166,708	\$ 3,201,708	\$ 35,000
State Sources	\$ -	\$ -	\$ -	\$ -
Federal Sources	\$ -	\$ -	\$ -	\$ -
Community Recreation (Pool)	\$ 20,000	\$ 10,561	\$ 10,561	\$ -
Preschool	\$ -	\$ -	\$ -	\$ -
Child Care (Room to Bloom)	\$ 250,679	\$ -	\$ -	\$ -
BCTV	\$ -	\$ -	\$ -	\$ -
VSFAC	\$ 274,276	\$ 161,745	\$ 161,745	\$ -
Driver Education	\$ -	\$ -	\$ -	\$ -
Incoming Transfers and Other Transactions	\$ 544,955	\$ 172,306	\$ 172,306	\$ -
<b>TOTAL REVENUES:</b>	<b>\$ 3,611,902</b>	<b>\$ 3,339,014</b>	<b>\$ 3,374,014</b>	<b>\$ 35,000</b>
<b>PRIOR FUND BALANCE June 30</b>				
Community Recreation (Pool)	\$ 136,653	\$ 175,214	\$ 175,214	\$ -
Preschool	\$ 193,199	\$ -	\$ -	\$ -
Child Care (Room to Bloom)	\$ 2,046,241	\$ 2,834,626	\$ 2,834,626	\$ -
BCTV	\$ 113,777	\$ 169,009	\$ 169,009	\$ -
VSFAC	\$ 243,106	\$ 308,997	\$ 308,997	\$ -
Driver Education	\$ 151,030	\$ -	\$ -	\$ -
Restricted	\$ 2,884,006	\$ 3,487,846	\$ 3,487,846	\$ -
<b>Fund Balance Available to Appropriate</b>	<b>\$ 6,495,908</b>	<b>\$ 6,826,860</b>	<b>\$ 6,861,860</b>	<b>\$ 35,000</b>

Revenue Assumptions:
<b>Increase</b> - VSFAC Added Youth Program, BCTV Franchise fees
<b>Decrease</b> - Pool fees

BE IT FURTHER RESOLVED, that \$2,967,027 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)	\$ 167,169	\$ 207,761	\$ 207,761	\$ -
Preschool	\$ 291,700	\$ -	\$ -	\$ -
Early Childhood Center	\$ 1,549,957	\$ 1,931,945	\$ 1,944,346	\$ 12,401
BCTV	\$ 158,896	\$ 194,179	\$ 197,693	\$ 3,514
VSFAC	\$ 439,752	\$ 414,202	\$ 492,227	\$ 78,025
Driver Education	\$ -	\$ -	\$ -	\$ -
Community Service Activities	\$ 2,607,474	\$ 2,748,087	\$ 2,842,027	\$ 93,940
<hr/>				
Community Recreation (Pool)	\$ -	\$ -	\$ -	\$ -
Preschool	\$ 245,679	\$ -	\$ -	\$ -
Early Childhood Center	\$ -	\$ 125,000	\$ 125,000	\$ -
VSFAC	\$ -	\$ -	\$ -	\$ -
Driver Education	\$ 154,909	\$ -	\$ -	\$ -
Outgoing Transfers & Other Transactions	\$ 400,588	\$ 125,000	\$ 125,000	\$ -
<hr/>				
<b>TOTAL APPROPRIATED</b>	<b>\$ 3,008,062</b>	<b>\$ 2,873,087</b>	<b>\$ 2,967,027</b>	<b>\$ 93,940</b>

Expenditure Assumptions:
<b>Increase</b> - VSFAC Added Youth Program, ECC Staff, BCTV Staff, BCTV Vehicle Maint.
<b>Decrease</b> -

**FUND BALANCE:**

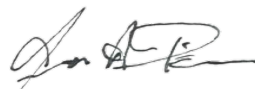
Community Recreation (Pool)	\$ 175,214	\$ 198,953	\$ 175,214	\$ (23,739)
Preschool	\$ -	\$ -	\$ -	\$ -
Child Care (Room to Bloom)	\$ 2,834,626	\$ 3,291,981	\$ 3,279,580	\$ (12,401)
BCTV	\$ 169,009	\$ 182,591	\$ 202,816	\$ 20,225
VSFAC	\$ 308,997	\$ 280,248	\$ 237,223	\$ (43,025)
Driver Education	\$ -	\$ -	\$ -	\$ -
<b>PRIOR FUND BALANCE June 30</b>	<b>\$ 3,487,846</b>	<b>\$ 3,953,773</b>	<b>\$ 3,894,833</b>	<b>\$ (58,940)</b>
<i>Community Recreation (Pool)</i>	\$ 38,561	\$ 23,739	\$ -	\$ (23,739)
<i>Preschool</i>	\$ (193,199)	\$ -	\$ -	\$ -
<i>Child Care (Room to Bloom)</i>	\$ 788,385	\$ 457,355	\$ 444,954	\$ (12,401)
<i>BCTV</i>	\$ 55,232	\$ 13,582	\$ 33,807	\$ 20,225
<i>VSFAC</i>	\$ 65,891	\$ (28,749)	\$ (71,774)	\$ (43,025)
<i>Driver Education</i>	\$ (151,030)	\$ -	\$ -	\$ -
<i>Excess (Deficiency) Of Revenues Over Expenditures</i>	\$ 603,840	\$ 465,927	\$ 406,987	\$ (58,940)
<i>Fund Balance Percent of Expenditures</i>	<b>115.95%</b>	<b>137.61%</b>	<b>131.27%</b>	

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 2, 2024

Secretary:



Board of Education of Byron Center Public Schools