

**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	2023-2024	
	Final Audited	Original Budget	12/4/2023 Amendment	3/11/2024 Amendment	6/24/2024 Amendment	Change
REVENUES:						
Local Sources	\$ 8,446,969	\$ 9,560,899	\$ 9,425,829	\$ 9,511,756	\$ 9,395,785	\$ (115,971)
Non-Educational Entity Sources	\$ 15,857	\$ -	\$ -	\$ -	\$ -	\$ -
State Sources	\$ 44,794,756	\$ 46,367,201	\$ 46,355,072	\$ 46,460,296	\$ 47,021,048	\$ 560,752
Federal Sources	\$ 3,271,484	\$ 3,039,857	\$ 3,555,147	\$ 3,657,618	\$ 3,644,926	\$ (12,692)
Incoming Transfers & Other Transactions	\$ 4,724,235	\$ 4,807,344	\$ 4,678,069	\$ 4,850,889	\$ 4,895,347	\$ 44,458
TOTAL REVENUE	\$ 61,253,301	\$ 63,775,301	\$ 64,014,117	\$ 64,480,559	\$ 64,957,106	\$ 476,547
PRIOR FUND BALANCE June 30	\$ 12,914,615	\$ 14,413,922	\$ 14,413,922	\$ 14,413,922	\$ 14,413,922	
Less: Non Spendable Fund Balance	\$ 303,268	\$ 6,297	\$ 6,297	\$ 6,297	\$ 6,297	
Committed Fund Balance	\$ 1,789,327	\$ 2,539,327	\$ 2,539,327	\$ 2,539,327	\$ 2,539,327	
Restricted Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	
Assigned Fund Balance	\$ 200,187	\$ 386,396	\$ 386,396	\$ 386,396	\$ 386,396	
Unassigned Fund Balance	\$ 10,621,833	\$ 11,481,902	\$ 11,481,902	\$ 11,481,902	\$ 11,481,902	
TOTAL FUNDS AVAILABLE TO APPROPRIATE	\$ 71,875,111	\$ 75,257,203	\$ 75,496,019	\$ 75,962,461	\$ 76,439,008	

Revenue Assumptions:
Increase : 6K Tuition, 72K Interest, 195K CY & PY SA, 23K Sec 31aa, 210K Sec 22L, 232K Sec 27L, 15K Sec 147a, 3K Sec 147e, 17K Title IA, 76K Medicaid, 17K Act 18
Decrease : Local Taxes 176K, 2K Athletics, 17K Refunds, 9K Sec 61d, 3K Sec 35a5, 93K Sec 31a, 11K Sec 41a, 5K Title IV A, 35K Title II A, 38K SBITA

BE IT FURTHER RESOLVED, that \$63,708,455 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%	65.09%	
Instruction:	<i>(Basic Programs, Added Needs and Athletics)</i>						
Basic Programs		\$ 33,786,959	\$ 34,486,577	\$ 33,170,069	\$ 33,138,898	\$ 32,977,722	\$ (161,176)
Added Needs		\$ 5,661,858	\$ 6,374,331	\$ 6,527,281	\$ 6,656,826	\$ 6,731,410	\$ 74,584
Support Services:							
Pupil		\$ 3,567,688	\$ 4,108,695	\$ 4,099,403	\$ 4,136,317	\$ 4,082,041	\$ (54,276)
Instructional Staff		\$ 1,038,798	\$ 1,230,645	\$ 1,622,111	\$ 1,710,257	\$ 1,533,062	\$ (177,195)
General Administration		\$ 628,358	\$ 686,262	\$ 691,823	\$ 695,138	\$ 654,404	\$ (40,734)
School Administration		\$ 2,705,351	\$ 2,841,975	\$ 2,970,683	\$ 2,988,169	\$ 2,952,559	\$ (35,610)
Business Services		\$ 945,697	\$ 1,214,243	\$ 1,223,893	\$ 1,237,961	\$ 1,256,429	\$ 18,468
Operation and Maintenance		\$ 4,839,273	\$ 5,233,358	\$ 5,250,074	\$ 5,467,163	\$ 5,669,198	\$ 202,035
Pupil Transportation		\$ 2,639,747	\$ 3,018,524	\$ 3,089,611	\$ 2,980,275	\$ 3,147,184	\$ 166,909
Central		\$ 1,686,743	\$ 1,752,211	\$ 1,883,594	\$ 1,923,802	\$ 2,112,290	\$ 188,488
Athletics		\$ 1,676,271	\$ 1,695,474	\$ 1,797,147	\$ 1,821,214	\$ 1,758,963	\$ (62,251)
Community Services		\$ 150,921	\$ 149,892	\$ 161,343	\$ 166,037	\$ 165,183	\$ (854)
Outgoing Transfers & Other Transactions		\$ 426,330	\$ 416,627	\$ 569,743	\$ 621,557	\$ 668,010	\$ 46,453
TOTAL APPROPRIATED		\$ 59,753,994	\$ 63,208,814	\$ 63,056,775	\$ 63,543,614	\$ 63,708,455	\$ 164,841

Expenditure Assumptions:
Increase: 48K Emp Insur, 12K Retirement, 3K FICA, 19K Non-Inst Supp, 15K Contr Non Stud, 83K FF&E, 3K Dues, 3K Spec Ed Tuition, 30K Spec Ed Transp, 23K Sec 31aa, 210K Sec 22L, 232K Sec 27L, 17K Title IA
Decrease: 15K Wages, 21K WC, 1K Contr Stud Supp, 70K Prof Dev, 115K Software, 17K Utilities, 97K Inst Supplies, 50K Fuel, 3K Sec 35a5, 93K Sec 31a, 11K Sec 41a, 5K Title IV A, 35K Title II A

Projected Fund Balance Minus Committed, End of the Year	\$ 12,624,595	\$ 12,141,082	\$ 12,531,937	\$ 12,511,540	\$ 12,823,246
Budgeted Revenue Over/(Under) Expenditures	\$ 1,499,307	\$ 566,487	\$ 957,342	\$ 936,945	\$ 1,248,651
Fund Balance Percent of Expenditures	21.13%	19.21%	19.87%	19.69%	20.13%

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	2023-2024 6/24/2024 Amendment	Change
REVENUES:						
Local Sources	\$ 924,985	\$ 875,000	\$ 875,000	\$ 875,000	\$ 925,000	\$ 50,000
State Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Federal Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Incoming Transfers and Other Transactions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL REVENUES:	\$ 924,985	\$ 875,000	\$ 875,000	\$ 875,000	\$ 925,000	\$ 50,000
PRIOR FUND BALANCE June 30	\$ 573,403	\$ 668,322	\$ 668,332	\$ 668,332	\$ 668,332	
Non Spendable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted	\$ 573,403	\$ 668,322	\$ 668,332	\$ 668,332	\$ 668,332	
Fund Balance Available to Appropriate	\$ 1,498,388	\$ 1,543,322	\$ 1,543,332	\$ 1,543,332	\$ 1,593,332	

Revenue Assumptions:
<i>Increase</i> - Fundraisers
<i>Decrease</i> -

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.

	2022-2023 Final Audited	2023-2024 Original Budget	2023-2024 12/4/2023 Amendment	2023-2024 3/11/2024 Amendment	2023-2024 6/24/2024 Amendment	Change
EXPENDITURES:						
Student/School Activities	\$ 830,066	\$ 875,000	\$ 875,000	\$ 875,000	\$ 925,000	\$ 50,000
Outgoing Transfers & Other Transactions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL APPROPRIATED	\$ 830,066	\$ 875,000	\$ 875,000	\$ 875,000	\$ 925,000	\$ 50,000

Expenditure Assumptions:
<i>Increase</i> - Student Activities
<i>Decrease</i> -

<i>Projected Restricted Fund Balance, End of the Year</i>	\$ 668,322	\$ 668,322	\$ 668,332	\$ 668,332	\$ 668,332
<i>Budgeted Revenue Over/(Under) Expenditures</i>	\$ 94,919	\$ -	\$ -	\$ -	\$ -
<i>Restricted Fund Balance Percent of Expenditures</i>	80.51%	76.38%	76.38%	76.38%	72.25%

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	2023-2024 6/24/2024 Amendment	Change
REVENUES:						
Local Sources	\$ 1,050,727	\$ 287,709	\$ 437,705	\$ 437,880	\$ 418,387	\$ (19,493)
State Sources	\$ 135,638	\$ 1,132,009	\$ 1,688,839	\$ 1,690,416	\$ 1,652,640	\$ (37,776)
Federal Sources	\$ 1,225,705	\$ 1,197,390	\$ 1,188,921	\$ 1,304,790	\$ 1,278,254	\$ (26,536)
Incoming Transfers and Other Transactions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL REVENUES:	\$ 2,412,070	\$ 2,617,108	\$ 3,315,465	\$ 3,433,086	\$ 3,349,281	\$ (83,805)
PRIOR FUND BALANCE June 30						
Non Spendable	\$ 1,599,058	\$ 1,252,729	\$ 1,252,729	\$ 1,252,729	\$ 1,252,729	
Restricted	\$ 28,774	\$ 33,045	\$ 33,045	\$ 33,045	\$ 33,045	
Committed	\$ 1,570,284	\$ 1,159,684	\$ 1,159,684	\$ 1,159,684	\$ 1,159,684	
		\$ 60,000	\$ 60,000	\$ 60,000	\$ 60,000	
Fund Balance Available to Appropriate	\$ 3,982,354	\$ 3,776,799	\$ 4,475,149	\$ 4,592,770	\$ 4,508,965	

Revenue Assumptions:
Increase -
Decrease - PY State Funding, Student Meals

BE IT FURTHER RESOLVED, that \$3,793,238 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	2023-2024	Change
EXPENDITURES:						
Food Service Activities	\$ 2,603,872	\$ 3,288,680	\$ 3,706,308	\$ 3,704,083	\$ 3,793,238	\$ 89,155
Outgoing Transfers & Other Transactions		\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL APPROPRIATED	\$ 2,603,872	\$ 3,288,680	\$ 3,706,308	\$ 3,704,083	\$ 3,793,238	\$ 89,155

Expenditure Assumptions:
Increase - Equipment
Decrease -

<i>Projected Restricted Fund Balance, End of the Year</i>	\$ 1,378,483	\$ 488,112	\$ 768,841	\$ 888,687	\$ 715,727
<i>Budgeted Revenue Over/(Under) Expenditures</i>	\$ (191,802)	\$ (671,572)	\$ (390,843)	\$ (270,997)	\$ (443,957)
<i>Restricted Fund Balance Percent of Expenditures</i>	52.94%	14.84%	20.74%	23.99%	18.87%

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	2023-2024 6/24/2024 Amendment	Change
REVENUES:						
Community Recreation (Pool)	\$ 181,951	\$ 195,400	\$ 197,110	\$ 197,110	\$ 197,110	\$ -
Preschool	\$ 378,173	\$ 343,400	\$ 334,115	\$ 334,715	\$ 343,766	\$ 9,051
Child Care (Room to Bloom)	\$ 2,212,038	\$ 1,765,392	\$ 1,835,000	\$ 1,836,000	\$ 1,984,000	\$ 148,000
BCTV	\$ 189,577	\$ 200,968	\$ 201,400	\$ 201,860	\$ 213,231	\$ 11,371
VSFAC	\$ 178,985	\$ 168,166	\$ 199,133	\$ 199,133	\$ 227,141	\$ 28,008
Early Childhood Center						\$ -
Driver Education	\$ 7,267	\$ -	\$ 1,775	\$ 2,100	\$ 3,879	\$ 1,779
Local Sources	\$ 3,147,991	\$ 2,673,326	\$ 2,768,533	\$ 2,770,918	\$ 2,969,127	\$ 198,209
State Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Federal Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Community Recreation (Pool)	\$ 34,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ -
Preschool	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Child Care (Room to Bloom)	\$ -	\$ -	\$ -	\$ -	\$ 5,000	\$ 5,000
BCTV	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
VSFAC	\$ 233,018	\$ 251,161	\$ 254,276	\$ 254,276	\$ 274,276	\$ 20,000
Early Childhood Center					\$ 2,603,276	\$ 2,603,276
Driver Education	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Incoming Transfers and Other Transactions	\$ 267,018	\$ 271,161	\$ 274,276	\$ 274,276	\$ 2,902,552	\$ 2,628,276
TOTAL REVENUES:	\$ 3,415,009	\$ 2,944,487	\$ 3,042,809	\$ 3,045,194	\$ 5,871,679	\$ 2,826,485
PRIOR FUND BALANCE June 30						
Community Recreation (Pool)	\$ 68,815	\$ 136,654	\$ 136,654	\$ 136,654	\$ 136,654	\$ -
Preschool	\$ 119,280	\$ 193,200	\$ 193,200	\$ 193,200	\$ 193,200	\$ -
Child Care (Room to Bloom)	\$ 1,664,133	\$ 2,046,240	\$ 2,046,240	\$ 2,046,240	\$ 2,046,240	\$ -
BCTV	\$ 93,603	\$ 113,777	\$ 113,777	\$ 113,777	\$ 113,777	\$ -
VSFAC	\$ 241,213	\$ 243,105	\$ 243,105	\$ 243,105	\$ 243,105	\$ -
Early Childhood Center					\$ -	\$ -
Driver Education	\$ 163,902	\$ 151,029	\$ 151,029	\$ 151,029	\$ 151,029	\$ -
Restricted	\$ 2,350,947	\$ 2,884,006	\$ 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	\$ 8,755,685	\$ 2,826,485

Revenue Assumptions:
Increase - Interest, RTB Participation, BCTV PEG Fees, VSFAC Ticket Sales, Trf from DE, Comb Presch & RTB
Decrease -

BE IT FURTHER RESOLVED, that \$5,554,038 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	\$ 190,221	\$ (8,352)
Preschool	\$ 304,253	\$ 297,218	\$ 286,047	\$ 286,047	\$ 291,243	\$ 5,196
Child Care (Room to Bloom)	\$ 1,829,931	\$ 1,807,825	\$ 1,735,205	\$ 1,731,500	\$ 1,677,687	\$ (53,813)
BCTV	\$ 169,403	\$ 173,865	\$ 173,172	\$ 173,216	\$ 171,640	\$ (1,576)
VSFAC	\$ 410,111	\$ 466,886	\$ 460,791	\$ 462,570	\$ 465,062	\$ 2,492
Driver Education	\$ 20,140	\$ -	\$ -	\$ -	\$ -	\$ -
Community Service Activities	\$ 2,881,950	\$ 2,934,778	\$ 2,853,788	\$ 2,851,906	\$ 2,795,853	\$ (56,053)
Community Recreation (Pool)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Preschool	\$ -	\$ -	\$ -	\$ -	\$ 245,723	\$ 245,723
Child Care (Room to Bloom)	\$ -	\$ -	\$ -	\$ -	\$ 2,357,553	\$ 2,357,553
VSFAC	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Early Childhood Center	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Driver Education	\$ -	\$ -	\$ -	\$ -	\$ 154,909	\$ 154,909
BCTV	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Outgoing Transfers & Other Transactions	\$ -	\$ -	\$ -	\$ -	\$ 2,758,185	\$ 2,758,185
TOTAL APPROPRIATED	\$ 2,881,950	\$ 2,934,778	\$ 2,853,788	\$ 2,851,906	\$ 5,554,038	\$ 2,702,132

Expenditure Assumptions:
Increase - Supplies, Trf out DE, Combine Preschool & RTB
Decrease - Employee Wages & Benefits

FUND BALANCE:

Community Recreation (Pool)	\$ 136,654	\$ 163,070	\$ 155,191	\$ 155,191	\$ 163,543	\$ 8,352
Preschool	\$ 193,200	\$ 239,382	\$ 241,268	\$ 241,868	\$ -	\$ (241,868)
Child Care (Room to Bloom)	\$ 2,046,240	\$ 2,003,807	\$ 2,146,035	\$ 2,150,740	\$ -	\$ (2,150,740)
BCTV	\$ 113,777	\$ 140,880	\$ 142,005	\$ 142,421	\$ 155,368	\$ 12,947
VSFAC	\$ 243,105	\$ 195,546	\$ 235,723	\$ 233,944	\$ 279,460	\$ 45,516
Early Childhood Center	\$ -	\$ -	\$ -	\$ -	\$ 2,603,276	\$ 2,603,276
Driver Education	\$ 151,029	\$ 151,029	\$ 152,804	\$ 153,129	\$ (0)	\$ (153,130)
PRIOR FUND BALANCE June 30	\$ 2,884,006	\$ 2,893,715	\$ 3,073,027	\$ 3,077,294	\$ 3,201,647	\$ 124,353
Community Recreation (Pool)	\$ 67,839	\$ 26,416	\$ 18,537	\$ 18,537	\$ 26,889	\$ 8,352
Preschool	\$ 73,920	\$ 46,182	\$ 48,068	\$ 48,668	\$ (193,200)	\$ (241,868)
Child Care (Room to Bloom)	\$ 382,107	\$ (42,433)	\$ 99,795	\$ 104,500	\$ (2,046,240)	\$ (2,150,740)
BCTV	\$ 20,174	\$ 27,103	\$ 28,228	\$ 28,644	\$ 41,591	\$ 12,947
VSFAC	\$ 1,892	\$ (47,559)	\$ (7,382)	\$ (9,161)	\$ 36,355	\$ 45,516
Early Childhood Center	\$ -	\$ -	\$ -	\$ -	\$ 2,603,276	\$ 2,603,276
Driver Education	\$ (12,873)	\$ -	\$ 1,775	\$ 2,100	\$ (151,030)	\$ (153,130)
Excess (Deficiency) Of Revenues Over Expenditures	\$ 533,059	\$ 9,709	\$ 189,021	\$ 193,288	\$ 317,641	\$ 124,353
<i>Fund Balance Percent of Expenditures</i>	100.07%	98.60%	107.68%	107.90%	57.65%	

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 June 24, 2024



Board of Education of Byron Center Schools Secretary