

**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 2024-2025 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 2024-2025 fiscal year are as follows:

	2023-2024 Final Amendment	2024-2025 Original Budget	Change
REVENUES:			
Local Sources	\$ 9,395,785	\$ 9,578,952	\$ 183,167
Non-Educational Entity Sources	\$ -	\$ -	\$ -
State Sources	\$ 47,021,048	\$ 48,364,556	\$ 1,343,508
Federal Sources	\$ 3,644,926	\$ 1,407,160	\$ (2,237,766)
Incoming Transfers & Other Transactions	\$ 4,895,347	\$ 5,316,944	\$ 421,597
TOTAL REVENUE	\$ 64,957,106	\$ 64,667,612	\$ (289,494)
PRIOR FUND BALANCE June 30	\$ 12,914,615	\$ 14,313,266	
Less: Non Spendable Fund Balance	\$ 6,297	\$ 6,297	
Committed Fund Balance	\$ 2,539,327	\$ 2,239,327	
Restricted Fund Balance	\$ -	\$ -	
Assigned Fund Balance	\$ 386,396	\$ 386,396	
Unassigned Fund Balance	\$ 9,982,595	\$ 11,681,246	
TOTAL FUNDS AVAILABLE TO APPROPRIATE	\$ 74,939,701	\$ 76,348,858	

Revenue Assumptions:
Increase: \$250/Student Foundation 1.15M, Property Taxes 203K, Int Inc 5K, Sale of Assets 42K, Sec 31aa 438K, Sec 97b 66K, Sec 31a 138K, Sec 41 2K, Sec 51c 180K, Sec 51e 23K, Title IIA 35K, Title IVA 5K, IDEA 93K, SE Tuition 61K, Act 18 210K, Enhancement 25K, ECC IR 125K
Decrease: 25 students < 240K, Sec 31o 46K, Sec 97 223K, Sec 97c 12K, Sec 97d 13K, Sec 27c 29K, Sec 22I 10K, Sec 27I 232K, Sec 104 1K, Title IA 19K, ESSER III 911K, ESSER III 11t 1.28M, ESSER II 72K

BE IT FURTHER RESOLVED, that \$65,334,990 of the total available to appropriate in the General Fund is hereby appropriated in the amounts and for the purpose set forth below:

EXPENDITURES:		64.69%	66.05%	
Instruction:	<i>(Basic Programs, Added Needs and Athletics)</i>			
Basic Programs	\$ 32,977,722	\$ 35,280,738	\$ 2,303,016	
Added Needs	\$ 6,731,410	\$ 6,083,041	\$ (648,369)	
Support Services:				
Pupil	\$ 4,082,041	\$ 4,662,740	\$ 580,699	
Instructional Staff	\$ 1,533,062	\$ 1,383,747	\$ (149,315)	
General Administration	\$ 654,404	\$ 736,227	\$ 81,823	
School Administration	\$ 2,952,559	\$ 3,329,033	\$ 376,474	
Business Services	\$ 1,256,429	\$ 1,135,004	\$ (121,425)	
Operation and Maintenance	\$ 5,669,198	\$ 5,393,516	\$ (275,682)	
Pupil Transportation	\$ 3,147,184	\$ 3,216,790	\$ 69,606	
Central	\$ 2,112,290	\$ 1,889,943	\$ (222,347)	
Athletics	\$ 1,758,963	\$ 1,835,655	\$ 76,692	
Community Services	\$ 165,183	\$ 178,400	\$ 13,217	
Outgoing Transfers & Other Transactions	\$ 668,010	\$ 210,156	\$ (457,854)	
TOTAL APPROPRIATED	\$ 63,708,455	\$ 65,334,990	\$ 1,626,535	
Budgeted Revenue Over/(Under) Expenditures	\$ 1,248,651	\$ (667,378)		
Use of Committed Fund Balance		\$ 716,800		
Projected Fund Balance Minus Committed, End of the Year	\$ 11,623,939	\$ 12,123,361		
<i>Fund Balance Percent of Expenditures</i>		18.25%	18.56%	

Expenditure Assumptions:
Increase: Wages 2.713M, Employee Benefits 486K, ORS 850K, FICA 198K, Work Comp 7K, Non Grant PD 9K, Inst Software 16k, Inst Tech Devices 16K, Postage 3K, Utilities 11K, Insurance 30K, Cont Prof Serv 167K, Fuel 70K, County Tuition 202K, SE Transp 23K, Service by ISD 2K, Sec 31aa 438K, Sec 97b 66K, Sec 31a 138K, Sec 41 2K, Title IIA 35K, Title IVA 5K, IDEA 93K
Decrease: Cont Inst 27K, Inst Supp 78K, Curriculum 161K, Non-inst Software 85K, Non-inst Tech Devices 5K, Non-inst Supp 82K, Inst F&E 47K, Non-inst F&E 321K, Trf to Pool 9K, Trf to VSFAC 93K, Trf to Capital Proj 25K, Taxes 3K, Sec 31o 46K, Sec 97 223K, Sec 97c 12K, Sec 97d 13K, Sec 27c 29K, Sec 22I 10K, Sec 27I 232K, Sec 104 1K, Title IA 19K, ESSER III 911K, ESSER III 11t 1.28M, ESSER II 72K

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 2024-2025 fiscal year are as follows:

	2023-2024 Final Amendment	2024-2025 Original Budget	Change
REVENUES:			
Local Sources	\$ 925,000	\$ 925,000	\$ -
State Sources	\$ -	\$ -	\$ -
Federal Sources	\$ -	\$ -	\$ -
Incoming Transfers and Other Transactions	\$ -	\$ -	\$ -
TOTAL REVENUES:	\$ 925,000	\$ 925,000	\$ -
PRIOR FUND BALANCE June 30	\$ 668,332	\$ 668,332	
Non Spendable	\$ -	\$ -	
Restricted	\$ 668,332	\$ 668,332	
Fund Balance Available to Appropriate	\$ 1,593,332	\$ 1,593,332	

Revenue Assumptions:
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.

	2023-2024 Final Amendment	2024-2025 Original Budget	Change
EXPENDITURES:			
Student/School Activities	\$ 925,000	\$ 925,000	\$ -
Outgoing Transfers & Other Transactions	\$ -	\$ -	\$ -
TOTAL APPROPRIATED	\$ 925,000	\$ 925,000	\$ -

Expenditure Assumptions:
Increase-
Decrease -

<i>Projected Restricted Fund Balance, End of the Year</i>	\$ 668,332	\$ 668,332
<i>Budgeted Revenue Over/(Under) Expenditures</i>	\$ -	\$ -
<i>Restricted Fund Balance Percent of Expenditures</i>	72.25%	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 2024-2025 fiscal year are as follows:

	2023-2024 Final Amendment	2024-2025 Original Budget	Change
REVENUES:			
Local Sources	\$ 418,387	\$ 434,215	\$ 15,828
State Sources	\$ 1,652,640	\$ 1,736,509	\$ 83,869
Federal Sources	\$ 1,278,254	\$ 1,316,671	\$ 38,417
Incoming Transfers and Other Transactions	\$ -	\$ -	\$ -
TOTAL REVENUES:	\$ 3,349,281	\$ 3,487,395	\$ 138,114
PRIOR FUND BALANCE June 30			
Non Spendable	\$ 1,252,729	\$ 868,772	
Committed Fund Balance	\$ 33,045	\$ 33,046	
Restricted	\$ 60,000	\$ -	
	\$ 1,159,684	\$ 895,726	
Fund Balance Available to Appropriate	\$ 4,508,965	\$ 4,383,121	

BE IT FURTHER RESOLVED, that \$3,660,009 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	\$ 3,793,238	\$ 3,660,009	\$ (133,229)
Outgoing Transfers & Other Transactions	\$ -	\$ -	\$ -
TOTAL APPROPRIATED	\$ 3,793,238	\$ 3,660,009	\$ (133,229)
Projected Restricted Fund Balance, End of the Year			
	\$ 715,727	\$ 723,112	
<i>Budgeted Revenue Over/(Under) Expenditures</i>	\$ (443,957)	\$ (172,614)	
<i>Restricted Fund Balance Percent of Expenditures</i>	18.87%	19.76%	

Revenue Assumptions:
Increase - State Funding All Students Eat Free, Increased Federal Per Meal Amount
Decrease - Student Paid Meals

Expenditure Assumptions:
Increase - Staff, Food
Decrease - Equipment

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 2024-2025 fiscal year are as follows:

	2023-2024 Final	2024-2025 Original	
	Amendment	Budget	Change
REVENUES:			
Community Recreation (Pool)	\$ 197,110	\$ 220,939	\$ 23,829
Preschool	\$ 343,766	\$ -	\$ (343,766)
Child Care (Room to Bloom)	\$ 1,984,000	\$ -	\$ (1,984,000)
BCTV	\$ 213,231	\$ 207,761	\$ (5,470)
VSFAC	\$ 227,141	\$ 223,708	\$ (3,433)
Early Childhood Center	\$ -	\$ 2,514,300	\$ 2,514,300
Driver Education	\$ 3,879	\$ -	\$ (3,879)
Local, State & Federal Sources	\$ 2,969,127	\$ 3,166,708	\$ 197,581
Community Recreation (Pool)	\$ 20,000	\$ 10,561	\$ (9,439)
Preschool	\$ -	\$ -	\$ -
Child Care (Room to Bloom)	\$ 5,000	\$ -	\$ (5,000)
BCTV	\$ -	\$ -	\$ -
VSFAC	\$ 274,276	\$ 161,745	\$ (112,531)
Early Childhood Center	\$ 2,603,276	\$ -	\$ (2,603,276)
Driver Education	\$ -	\$ -	\$ -
Incoming Transfers and Other Transactions	\$ 2,902,552	\$ 172,306	\$ (2,730,246)
TOTAL REVENUES:	\$ 5,871,679	\$ 3,339,014	\$ (2,532,665)
PRIOR FUND BALANCE June 30			
Community Recreation (Pool)	\$ 136,654	\$ 163,543	
Preschool	\$ 193,200	\$ -	
Child Care (Room to Bloom)	\$ 2,046,240	\$ -	
BCTV	\$ 113,777	\$ 155,368	
VSFAC	\$ 243,105	\$ 279,460	
Early Childhood Center	\$ -	\$ 2,603,276	
Driver Education	\$ 151,029	\$ (0)	
Restricted	\$ 2,884,005	\$ 3,201,647	
Fund Balance Available to Appropriate	\$ 8,755,684	\$ 6,540,661	

Revenue Assumptions:
Increase - Pool Registrations, ECC Fees, BCTV Franchise Fee
Decrease - Pool Trf from GF, VSFAC Trf from GF, Closure of DE Fund, Combine Preschool and RTB to ECC

BE IT FURTHER RESOLVED, that \$2,873,087 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)	\$	190,221	\$	207,761	\$	17,540
Preschool	\$	291,243	\$	-	\$	(291,243)
Child Care (Room to Bloom)	\$	1,677,687	\$	-	\$	(1,677,687)
BCTV	\$	171,640	\$	194,179	\$	22,539
VSFAC	\$	465,062	\$	414,202	\$	(50,860)
Early Childhood Center	\$	-	\$	1,931,945	\$	1,931,945
Driver Education	\$	-	\$	-	\$	-
Community Service Activities	\$	2,795,853	\$	2,748,087	\$	(47,766)
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Community Recreation (Pool)	\$	-	\$	-	\$	-
Preschool	\$	245,723	\$	-	\$	(245,723)
Child Care (Room to Bloom)	\$	2,357,553	\$	-	\$	(2,357,553)
VSFAC	\$	-	\$	-	\$	-
Early Childhood Center	\$	-	\$	125,000	\$	125,000
Driver Education	\$	154,909	\$	-	\$	(154,909)
Outgoing Transfers & Other Transactions	\$	2,758,185	\$	125,000	\$	(2,633,185)
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TOTAL APPROPRIATED	\$	5,554,038	\$	2,873,087	\$	(2,680,951)

FUND BALANCE:

Community Recreation (Pool)	\$	163,543	\$	187,282	\$	23,739
Preschool	\$	-	\$	-	\$	-
Child Care (Room to Bloom)	\$	-	\$	-	\$	-
BCTV	\$	155,368	\$	168,950	\$	13,582
VSFAC	\$	279,460	\$	250,711	\$	(28,749)
Early Childhood Center	\$	2,603,276	\$	3,060,631	\$	457,355
Driver Education	\$	(0)	\$	(0)	\$	-
Projected Restricted Fund Balance, End of the Year	\$	3,201,647	\$	3,667,574	\$	465,927
<i>Community Recreation (Pool)</i>	\$	26,889	\$	23,739	\$	(3,150)
<i>Preschool</i>	\$	(193,200)	\$	-	\$	193,200
<i>Child Care (Room to Bloom)</i>	\$	(2,046,240)	\$	-	\$	2,046,240
<i>BCTV</i>	\$	41,591	\$	13,582	\$	(28,009)
<i>VSFAC</i>	\$	36,355	\$	(28,749)	\$	(65,104)
<i>Early Childhood Center</i>	\$	2,603,276	\$	457,355	\$	(2,145,921)
<i>Driver Education</i>	\$	(151,030)	\$	-	\$	151,030
<i>Excess (Deficiency) Of Revenues Over Expenditures</i>	\$	317,642	\$	465,927	\$	148,286
<i>Fund Balance Percent of Expenditures</i>		57.65%		127.65%		

Expenditure Assumptions:
Increase- Wages & Employee Benefits
Decrease- VSFAC Staff Supporting GF programs

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, 2024.

Adopted: June 24, 2024



Byron Center Public Schools Board of Education Secretary