

**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	2024-2025	
	Final Audited	Original Budget	12/2/2024 Amendment	3/10/2025 Amendment	Change
REVENUES:					
Local Sources	\$ 9,447,970	\$ 9,578,952	\$ 10,730,655	\$ 10,719,103	\$ (11,552)
Non-Educational Entity Sources	\$ -	\$ -	\$ -	\$ -	\$ -
State Sources	\$ 46,980,742	\$ 48,364,556	\$ 48,455,877	\$ 48,571,010	\$ 115,133
Federal Sources	\$ 3,632,852	\$ 1,407,160	\$ 1,314,118	\$ 1,317,784	\$ 3,666
Incoming Transfers & Other Transactions	\$ 4,959,722	\$ 5,316,944	\$ 5,321,838	\$ 5,411,390	\$ 89,552
TOTAL REVENUE	\$ 65,021,286	\$ 64,667,612	\$ 65,822,488	\$ 66,019,287	\$ 196,799
PRIOR FUND BALANCE June 30	\$ 14,413,922	\$ 16,742,267	\$ 16,742,267	\$ 16,742,267	
Less: Non Spendable Fund Balance	\$ 6,297	\$ 352,412	\$ 352,412	\$ 352,412	
Committed Fund Balance	\$ 2,539,327	\$ 2,389,327	\$ 2,389,327	\$ 2,389,327	
Restricted Fund Balance	\$ -	\$ -	\$ -	\$ -	
Assigned Fund Balance	\$ 386,396	\$ 206,833	\$ 206,833	\$ 206,833	
Unassigned Fund Balance	\$ 11,481,902	\$ 13,793,695	\$ 13,793,695	\$ 13,793,695	
TOTAL FUNDS AVAILABLE TO APPROPRIATE	\$ 76,503,188	\$ 78,461,307	\$ 79,616,183	\$ 79,812,982	

Revenue Assumptions:
Increase: 16K Athletics, 37K Refunds, 78K Sec 20f, 48K Sec 27c, 9K sec 35a5, 39K KISD Indirect, 29K Region Tuition, 56K Enhancement, 5K Sale of Assets
Decrease: Int Inc 64K, 40K 31a, 13K Sec 41a, 3K Title III EL

BE IT FURTHER RESOLVED, that \$65,208,298 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%	64.51%	
Instruction:	<i>(Basic Programs, Added Needs and Athletics)</i>					
Basic Programs		\$ 33,009,007	\$ 35,280,738	\$ 33,633,258	\$ 33,497,796	\$ (135,462)
Added Needs		\$ 6,585,963	\$ 6,083,041	\$ 6,696,715	\$ 6,485,597	\$ (211,118)
Support Services:						
Pupil		\$ 4,012,339	\$ 4,662,740	\$ 4,817,402	\$ 4,760,233	\$ (57,169)
Instructional Staff		\$ 1,491,205	\$ 1,383,747	\$ 1,641,924	\$ 1,614,985	\$ (26,939)
General Administration		\$ 627,119	\$ 736,227	\$ 767,593	\$ 766,494	\$ (1,099)
School Administration		\$ 2,915,535	\$ 3,329,033	\$ 3,253,854	\$ 3,248,660	\$ (5,194)
Business Services		\$ 1,089,155	\$ 1,135,004	\$ 1,133,312	\$ 1,183,415	\$ 50,103
Operation and Maintenance		\$ 5,467,125	\$ 5,393,516	\$ 5,549,136	\$ 5,584,889	\$ 35,753
Pupil Transportation		\$ 2,978,971	\$ 3,216,790	\$ 3,297,803	\$ 3,554,889	\$ 257,086
Central		\$ 2,014,521	\$ 1,889,943	\$ 1,981,687	\$ 1,959,426	\$ (22,261)
Athletics		\$ 1,698,219	\$ 1,835,655	\$ 1,978,790	\$ 2,044,551	\$ 65,761
Community Services		\$ 164,861	\$ 178,400	\$ 175,088	\$ 239,607	\$ 64,519
Outgoing Transfers & Other Transactions		\$ 638,921	\$ 210,156	\$ 219,756	\$ 267,756	\$ 48,000
TOTAL APPROPRIATED		\$ 62,692,941	\$ 65,334,990	\$ 65,146,318	\$ 65,208,298	\$ 61,980
Projected Fund Balance Minus Committed, End of the Year		\$ 14,352,940	\$ 14,402,362	\$ 15,745,910	\$ 15,880,729	
Budgeted Revenue Over/(Under) Expenditures		\$ 2,328,345	\$ (667,378)	\$ 676,170	\$ 810,989	
Use of Committed Fund Balance			\$ 716,800	\$ 716,800	\$ 716,800	
Fund Balance Percent of Expenditures		22.89%	22.04%	24.17%	24.35%	

Expenditure Assumptions:
Increase: 2K FICA 32K CIL, 211K Contr Stud Supt, 55K Contr Repairs, 19K Inst Supplies, 1K Non-Inst Supp, 147K SE Transp, 3K Dues, 48K Sec 27c, 9K sec 35a5
Decrease: 23K Wages, 197K Emp Insur, 13K Retirement, 31K Prof Dev, 145K SE Tuition, 40K 31a, 13K Sec 41a, 3K Title III EL

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	2024-2025 3/10/2025 Amendment	Change
REVENUES:					
Local Sources	\$ 1,064,565	\$ 925,000	\$ 925,000	\$ 925,000	\$ -
State Sources	\$ -	\$ -	\$ -	\$ -	\$ -
Federal Sources	\$ -	\$ -	\$ -	\$ -	\$ -
Incoming Transfers and Other Transactions	\$ 129,909	\$ -	\$ -	\$ -	\$ -
TOTAL REVENUES:	\$ 1,194,474	\$ 925,000	\$ 925,000	\$ 925,000	\$ -
PRIOR FUND BALANCE June 30	\$ 668,322	\$ 891,175	\$ 891,175	\$ 891,175	
Non Spendable	\$ -	\$ -	\$ -	\$ -	
Restricted	\$ 668,332	\$ 891,175	\$ 891,175	\$ 891,175	
Fund Balance Available to Appropriate	\$ 1,862,796	\$ 1,816,175	\$ 1,816,175	\$ 1,816,175	

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 Audited	2024-2025 Original Budget	2024-2025 12/2/2024 Amendment	2024-2025 3/10/2025 Amendment	Change
EXPENDITURES:					
Student/School Activities	\$ 971,621	\$ 925,000	\$ 925,000	\$ 925,000	\$ -
Outgoing Transfers & Other Transactions	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL APPROPRIATED	\$ 971,621	\$ 925,000	\$ 925,000	\$ 925,000	\$ -

Expenditure Assumptions:
Increase -
Decrease -

Projected Restricted Fund Balance, End of the Year	\$ 891,175	\$ 891,175	\$ 891,175	\$ 891,175
Budgeted Revenue Over/(Under) Expenditures	\$ 222,853	\$ -	\$ -	\$ -
Restricted Fund Balance Percent of Expenditures	91.72%	96.34%	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	2024-2025 3/10/2025 Amendment	Change
REVENUES:					
Local Sources	\$ 421,051	\$ 434,215	\$ 434,215	\$ 451,960	\$ 17,745
State Sources	\$ 1,716,917	\$ 1,736,509	\$ 1,736,509	\$ 2,030,959	\$ 294,450
Federal Sources	\$ 1,324,892	\$ 1,316,671	\$ 1,316,671	\$ 1,278,220	\$ (38,451)
Incoming Transfers and Other Transactions	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL REVENUES:	\$ 3,462,860	\$ 3,487,395	\$ 3,487,395	\$ 3,761,139	\$ 273,744
PRIOR FUND BALANCE June 30	\$ 1,252,729	\$ 1,160,149	\$ 1,160,149	\$ 1,160,149	
Non Spendable	\$ 33,045	\$ 32,865	\$ 32,865	\$ 32,865	
Restricted	\$ 1,159,684	\$ 1,127,284	\$ 1,127,284	\$ 1,127,284	
Committed	\$ 60,000	\$ -	\$ -	\$ -	
Fund Balance Available to Appropriate	\$ 4,622,544	\$ 4,614,679	\$ 4,614,679	\$ 4,888,423	

Revenue Assumptions:
Increase - 18K Ala Carte, 301K State Meal Reimb, 82K Fed Meal Reimb
Decrease - 120K USDA Supply Chain, 7K Sec 31d

BE IT FURTHER RESOLVED, that \$3,934,322 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.

	2023-2024	2024-2025	2024-2025	2024-2025	Change
EXPENDITURES:					
Food Service Activities	\$ 3,555,440	\$ 3,660,009	\$ 3,778,669	\$ 3,934,322	\$ 155,653
Outgoing Transfers & Other Transactions	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL APPROPRIATED	\$ 3,555,440	\$ 3,660,009	\$ 3,778,669	\$ 3,934,322	\$ 155,653

Expenditure Assumptions:
Increase - 354K Staff, 9K PD, 2K Contracted Repairs,
Decrease - 9K Food, 200K Equipment

Projected Restricted Fund Balance, End of the Year	\$ 1,067,104	\$ 954,670	\$ 836,010	\$ 954,101
<i>Budgeted Revenue Over/(Under) Expenditures</i>	\$ (92,580)	\$ (172,614)	\$ (291,274)	\$ (173,183)
<i>Restricted Fund Balance Percent of Expenditures</i>	30.01%	26.08%	22.12%	24.25%

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	2024-2025 3/10/2025 Amendment	Change
REVENUES:					
Community Recreation (Pool)	\$ 185,730	\$ 220,939	\$ 197,200	\$ 195,900	\$ (1,300)
Preschool	\$ 344,180	\$ -	\$ -	\$ -	\$ -
Early Childhood	\$ 2,087,663	\$ 2,514,300	\$ 2,514,300	\$ 2,514,300	\$ -
BCTV	\$ 214,128	\$ 207,761	\$ 231,500	\$ 234,070	\$ 2,570
VSFAC	\$ 231,367	\$ 223,708	\$ 258,708	\$ 258,708	\$ -
Driver Education	\$ 3,879	\$ -	\$ -	\$ -	\$ -
Local Sources	\$ 3,066,947	\$ 3,166,708	\$ 3,201,708	\$ 3,202,978	\$ 1,270
State Sources	\$ -	\$ -	\$ -	\$ -	\$ -
Federal Sources	\$ -	\$ -	\$ -	\$ -	\$ -
Community Recreation (Pool)	\$ 20,000	\$ 10,561	\$ 10,561	\$ 10,561	\$ -
Preschool	\$ -	\$ -	\$ -	\$ -	\$ -
Child Care (Room to Bloom)	\$ 250,679	\$ -	\$ -	\$ -	\$ -
BCTV	\$ -	\$ -	\$ -	\$ -	\$ -
VSFAC	\$ 274,276	\$ 161,745	\$ 161,745	\$ 161,745	\$ -
Driver Education	\$ -	\$ -	\$ -	\$ -	\$ -
Incoming Transfers and Other Transactions	\$ 544,955	\$ 172,306	\$ 172,306	\$ 172,306	\$ -
TOTAL REVENUES:	\$ 3,611,902	\$ 3,339,014	\$ 3,374,014	\$ 3,375,284	\$ 1,270
PRIOR FUND BALANCE June 30					
Community Recreation (Pool)	\$ 136,653	\$ 175,214	\$ 175,214	\$ 175,214	\$ -
Preschool	\$ 193,199	\$ -	\$ -	\$ -	\$ -
Child Care (Room to Bloom)	\$ 2,046,241	\$ 2,834,626	\$ 2,834,626	\$ 2,834,626	\$ -
BCTV	\$ 113,777	\$ 169,009	\$ 169,009	\$ 169,009	\$ -
VSFAC	\$ 243,106	\$ 308,997	\$ 308,997	\$ 308,997	\$ -
Driver Education	\$ 151,030	\$ -	\$ -	\$ -	\$ -
Restricted	\$ 2,884,006	\$ 3,487,846	\$ 3,487,846	\$ 3,487,846	\$ -
Fund Balance Available to Appropriate	\$ 6,495,908	\$ 6,826,860	\$ 6,861,860	\$ 6,863,130	\$ 1,270

Revenue Assumptions:
Increase - BCTV Sales
Decrease - Pool Int

BE IT FURTHER RESOLVED, that \$2,942,914 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	\$ 215,435	\$ 7,674
Preschool	\$ 291,700	\$ -	\$ -	\$ -	\$ -
Early Childhood Center	\$ 1,549,957	\$ 1,931,945	\$ 1,944,346	\$ 1,921,785	\$ (22,561)
BCTV	\$ 158,896	\$ 194,179	\$ 197,693	\$ 198,718	\$ 1,025
VSFAC	\$ 439,752	\$ 414,202	\$ 492,227	\$ 481,976	\$ (10,251)
Driver Education	\$ -	\$ -	\$ -	\$ -	\$ -
Community Service Activities	\$ 2,607,474	\$ 2,748,087	\$ 2,842,027	\$ 2,817,914	\$ (24,113)
Community Recreation (Pool)	\$ -	\$ -	\$ -	\$ -	\$ -
Preschool	\$ 245,679	\$ -	\$ -	\$ -	\$ -
Early Childhood Center	\$ -	\$ 125,000	\$ 125,000	\$ 125,000	\$ -
VSFAC	\$ -	\$ -	\$ -	\$ -	\$ -
Driver Education	\$ 154,909	\$ -	\$ -	\$ -	\$ -
Outgoing Transfers & Other Transactions	\$ 400,588	\$ 125,000	\$ 125,000	\$ 125,000	\$ -
TOTAL APPROPRIATED	\$ 3,008,062	\$ 2,873,087	\$ 2,967,027	\$ 2,942,914	\$ (24,113)

Expenditure Assumptions:
Increase - Pool Staff, BCTV Vehicle Maint.
Decrease - VSFAC Emp Bene, ECC Staff, ECC Emp Bene

FUND BALANCE:

Community Recreation (Pool)	\$ 175,214	\$ 198,953	\$ 175,214	\$ 166,240	\$ (8,974)
Preschool	\$ -	\$ -	\$ -	\$ -	\$ -
Child Care (Room to Bloom)	\$ 2,834,626	\$ 3,291,981	\$ 3,279,580	\$ 3,302,141	\$ 22,561
BCTV	\$ 169,009	\$ 182,591	\$ 202,816	\$ 204,361	\$ 1,545
VSFAC	\$ 308,997	\$ 280,248	\$ 237,223	\$ 247,474	\$ 10,251
Driver Education	\$ -	\$ -	\$ -	\$ -	\$ -
PRIOR FUND BALANCE June 30	\$ 3,487,846	\$ 3,953,773	\$ 3,894,833	\$ 3,920,216	\$ 25,383
Community Recreation (Pool)	\$ 38,561	\$ 23,739	\$ -	\$ (8,974)	\$ (8,974)
Preschool	\$ (193,199)	\$ -	\$ -	\$ -	\$ -
Child Care (Room to Bloom)	\$ 788,385	\$ 457,355	\$ 444,954	\$ 467,515	\$ 22,561
BCTV	\$ 55,232	\$ 13,582	\$ 33,807	\$ 35,352	\$ 1,545
VSFAC	\$ 65,891	\$ (28,749)	\$ (71,774)	\$ (61,523)	\$ 10,251
Driver Education	\$ (151,030)	\$ -	\$ -	\$ -	\$ -
Excess (Deficiency) Of Revenues Over Expenditures	\$ 603,840	\$ 465,927	\$ 406,987	\$ 432,370	\$ 25,383
Fund Balance Percent of Expenditures	115.95%	137.61%	131.27%	133.21%	

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 10, 2025

Secretary:


 Board of Education of Byron Center Public Schools