



FY26 Budget Rollforward: Original to 1st Amendment

Byron Center Public Schools
November 17, 2025

	Revenue	Expense	Impact to Fund Balance	Estimated Fund Balance	Discussion
General Fund					
1 Original Budget	63,556,649	64,177,448	(620,799)	15,649,660	
2				24.38%	Fund Balance percent of Expenditures
3 State Aid - per pupil adjustment	1,278,000		1,278,000		Change from initial estimated to final of \$10,050 per pupil
4 State Aid - per pupil adjustment	842,000		842,000		Change in estimate on restricted funds
5 Additional Teachers (2)	-	175,968	(175,968)		Opened two additional sections of Kindergarten
6 Additional Paraprofessionals (7)	-	135,713	(135,713)		Added a paraprofessional in each building
7 Region 3 Program adjustments	80,000	80,000	-		Student need adjustments
8 35j Program	270,411	270,411	-		
9 FASFA Program Grant	252,261	252,261	-		
10 GSRP - Start Up Grant	360,000	360,000	-		
11 Great Start Readiness Program	1,604,448	1,604,448	-		
12 Title IV Program	10,000	10,000	-		
13 Title II Program	69,755	69,755	-		
14 Schoolink Software Pilot	15,800	15,800	-		
15 1st Amended Budget	68,339,324	67,151,803	1,187,521	17,457,980	
16 Change	4,782,675	2,974,355	1,808,320	26.00%	Fund Balance percent of Expenditures
Student Activity Fund					
17 Original Budget	925,000	1,065,000	(140,000)	611,175	
18				57.39%	Fund Balance percent of Expenditures
19 1st Amended Budget	925,000	1,065,000	(140,000)	611,175	
20 Change	-	-	-	57.39%	Fund Balance percent of Expenditures
Food Service Fund					
21 Original Budget	4,404,662	4,300,416	104,246	855,786	
22				19.90%	Fund Balance percent of Expenditures
23 Milk Expense		15,000	(15,000)		Adjustment to original estimate
24 FICA taxes		73,989	(73,989)		Adjustment to original estimate
25 1st Amended Budget	4,404,662	4,389,405	15,257	766,797	
26 Change	-	88,989	(88,989)	17.47%	Fund Balance percent of Expenditures
Community School Service Fund					
27 Original Budget	3,312,222	3,080,236	231,986	4,174,193	
28 Early Childhood Center	2,512,000	2,198,820	313,180	3,297,394	
29 VSFAC	391,067	499,875	(108,808)	155,592	
30 BCTV	235,640	194,179	41,461	225,470	
31 Community Recreation (Pool)	173,515	187,362	(13,847)	134,197	
32	3,312,222	3,080,236	231,986	3,812,653	
33				135.52%	Fund Balance percent of Expenditures
34 Impact of Great Start Readiness Program	(600,000)	(500,000)	(100,000)		Move from tuition based program to state funded program
35 Pool Entry Fee adjustment	(2,700)		(2,700)		Adjustment to original estimate
36 1st Amended Budget	2,709,522	2,580,236	129,286	4,071,493	
37 Early Childhood Center	1,912,000	1,698,820	213,180	3,197,394	
38 VSFAC	391,067	499,875	(108,808)	155,592	
39 BCTV	235,640	194,179	41,461	225,470	
40 Community Recreation (Pool)	170,815	187,362	(16,547)	131,497	
41 Change	2,709,522	2,580,236	129,286	3,709,953	
	(602,700)	(500,000)	(102,700)	157.80%	Fund Balance percent of Expenditures

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 approvals by the Board of Education.

BE IT FURTHER RESOLVED, that for the 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 December 1, 2025.

Adopted: December 1, 2025

Secretary:

Board of Education of Byron Center Public Schools

**General Fund**

BYRON CENTER PUBLIC SCHOOLS

Budget Amendment #1

November 17, 2025

	2025-2026		
	Original Budget	1st Amended Budget	Change
REVENUES:			
Local Sources	11,176,297	11,176,297	-
Non-Educational Entity Sources	-	-	-
State Sources	45,420,457	50,027,577	4,607,120
Federal Sources	1,157,455	1,237,210	79,755
Incoming Transfers & Other Transactions	5,802,440	5,898,240	95,800
TOTAL REVENUE	\$ 63,556,649	\$ 68,339,324	\$ 4,782,675
EXPENDITURES:			
Instruction:			
Basic Programs	33,126,667	35,767,448	2,640,781
Added Needs	6,861,110	6,636,154	(224,956)
Support Services:			
Pupil	4,493,460	4,628,100	134,640
Instructional Staff	1,282,639	1,455,093	172,454
General Administration	785,800	785,800	-
School Administration	3,341,979	3,485,543	143,564
Business Services	1,158,589	1,162,438	3,849
Operation and Maintenance	5,437,036	5,474,610	37,574
Pupil Transportation	3,267,174	3,280,516	13,342
Central	1,910,421	1,948,604	38,183
Athletics	2,086,149	2,088,560	2,411
Community Services	242,796	255,309	12,513
Outgoing Transfers & Other Transactions	183,628	183,628	-
TOTAL EXPENSES	\$ 64,177,448	\$ 67,151,803	\$ 2,974,355
IMPACT TO FUND BALANCE:	\$ (620,799)	\$ 1,187,521	\$ 1,808,320



Student/School Activity Fund

BYRON CENTER PUBLIC SCHOOLS

Budget Amendment #1

November 17, 2025

	2025-2026		
	Original Budget	1st Amended Budget	Change
REVENUES:			
Local Sources	925,000	925,000	-
State Sources	-	-	-
Federal Sources	-	-	-
Incoming Transfers and Other Transactions	-	-	-
TOTAL REVENUES:	\$ 925,000	\$ 925,000	\$ -
EXPENDITURES:			
Student/School Activities	1,065,000	1,065,000	
Outgoing Transfers & Other Transactions	-	-	
TOTAL EXPENSES	\$ 1,065,000	\$ 1,065,000	\$ -
IMPACT TO FUND BALANCE:	\$ (140,000)	\$ (140,000)	\$ -

Food Service Fund

BYRON CENTER PUBLIC SCHOOLS

Budget Amendment #1

	2025-2026		
	Original Budget	1st Amended Budget	Change
REVENUES:			
Local Sources	477,244	477,244	-
State Sources	2,365,312	2,365,312	-
Federal Sources	1,562,106	1,562,106	-
Incoming Transfers and Other Transactions	-	-	-
TOTAL REVENUES:	\$ 4,404,662	\$ 4,404,662	\$ -
EXPENDITURES:			
Food Service Activities	4,300,416	4,389,405	88,989
Outgoing Transfers & Other Transactions	-	-	-
TOTAL EXPENSES	\$ 4,300,416	\$ 4,389,405	\$ 88,989
IMPACT TO FUND BALANCE:	\$ 104,246	\$ 15,257	\$ (88,989)



Community Service Fund
BYRON CENTER PUBLIC SCHOOLS
Budget Amendment #1
November 17, 2025

REVENUES:

	2025-2026		
	Original Budget	1st Amended Budget	Change
Community Recreation (Pool)	162,954	160,254	(2,700)
BCTV	235,640	235,640	-
VSFAC	218,000	218,000	-
Early Childhood Center	2,512,000	1,912,000	(600,000)
Total Local, State & Federal Sources	\$ 3,128,594	\$ 2,525,894	\$ (602,700)
Community Recreation (Pool)	10,561	10,561	-
Preschool	-	-	-
Child Care (Room to Bloom)	-	-	-
BCTV	-	-	-
VSFAC	173,067	173,067	-
Early Childhood Center	-	-	-
Driver Education	-	-	-
Total Incoming Transfers and Other Transactions	\$ 183,628	\$ 183,628	\$ -
TOTAL REVENUES:	\$ 3,312,222	\$ 2,709,522	\$ (602,700)

EXPENDITURES:

Community Recreation (Pool)	187,362	187,362	-
BCTV	194,179	194,179	-
VSFAC	499,875	499,875	-
Early Childhood Center	2,073,820	1,573,820	(500,000)
Community Service Activities	\$ 2,955,236	\$ 2,455,236	\$ (500,000)
Community Recreation (Pool)	-	-	-
VSFAC	-	-	-
Early Childhood Center	125,000	125,000	-
Outgoing Transfers & Other Transactions	\$ 125,000	\$ 125,000	\$ -
TOTAL APPROPRIATED	\$ 3,080,236	\$ 2,580,236	\$ (500,000)

IMPACT TO FUND BALANCE:

\$ 231,986 \$ 129,286 \$ (102,700)