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 2025-2026 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 2025-2026 fiscal year are as follows:

		2024-2025 Final Amendment		2025-2026 Original Budget		Change
REVENUES:						
Local Sources	$	10,552,230	$	11,176,297	$	624,067
Non-Educational Entity Sources	$	-	$	-	$	-
State Sources	$	48,084,178	$	45,420,457	$	(2,663,721)
Federal Sources	$	1,398,398	$	1,157,455	$	(240,943)
Incoming Transfers & Other Transactions	$	5,777,545	$	5,802,440	$	24,895
TOTAL REVENUE	**$**	**65,812,351**	**$**	**63,556,649**	**$**	**(2,255,702)**
PRIOR FUND BALANCE June 30	**$**	**16,742,267**	**$**	**18,155,979**		
Less: Non Spendable Fund Balance	$	352,412	$	352,412		
Committed Fund Balance	$	2,389,327	$	1,672,527		
Restricted Fund Balance	$	-	$	-		
Assigned Fund Balance	$	206,833	$	206,833		
Unassigned Fund Balance	$	13,793,695	$	15,924,207		
TOTAL FUNDS AVAILABLE TO APPROPRIATE	**$**	**79,606,046**	**$**	**79,480,856**		

Revenue Assumptions:

Increase: $400/Student Foundation & no change in enrollment 853K, Property Taxes 803K, Sec 97b 5K, Sec 22l 210K, Sec 31a 327K, Sec 51c 294K, Sec 51e 33K, Sec 35a4 1K, Act 18 120K,

Decrease: Sale of Assets 8K, Refunds 177K, Sec 20f 78K, Sec 147g 310K, Sec 31aa 553K, Sec 35j 587K, FAFSA 31K, Sec 97j 21K, Sec 23g 303K, Sec 41 16K, Sec 147a 1.7M, Sec 147c2 691K, Sec 51c via KISD 21K, Sec 31n6 55K, Sec 56(7) 26K, Filter First 55K, Title IA 1K, Title III 19K, Title IIA 112K, Title IVA 16K, Medicaid Outreach 23K, HRA 67K, Enhancement 32K,

BE IT FURTHER RESOLVED, that $64,177,448 of the total available to appropriate in the General Fund is hereby appropriated in the amounts and for the purpose set forth below:

EXPENDITURES:						
Instruction: *(Basic Programs, Added Needs and Athletics)*		*64.55%*		*65.56%*		
Basic Programs	$	33,067,722	$	33,126,667	$	58,945
Added Needs	$	6,475,243	$	6,861,110	$	385,867
Support Services:						
Pupil	$	4,612,552	$	4,493,460	$	(119,092)
Instructional Staff	$	1,412,364	$	1,282,639	$	(129,725)
General Administration	$	759,170	$	785,800	$	26,630
School Administration	$	3,164,845	$	3,341,979	$	177,134
Business Services	$	1,513,361	$	1,158,589	$	(354,772)
Operation and Maintenance	$	5,536,420	$	5,437,036	$	(99,384)
Pupil Transportation	$	3,375,675	$	3,267,174	$	(108,501)
Central	$	1,865,933	$	1,910,421	$	44,488
Athletics	$	2,024,971	$	2,086,149	$	61,178
Community Services	$	288,846	$	242,796	$	(46,050)
Outgoing Transfers & Other Transactions	$	301,537	$	183,628	$	(117,909)
TOTAL APPROPRIATED	**$**	**64,398,639**	**$**	**64,177,448**	**$**	**(221,191)**
Budgeted Revenue Over/(Under) Expenditures	$	1,413,712	$	(620,799)		
Use of Committed Fund Balance	$	716,800	$	597,300		
Projected Fund Balance Minus Committed, End of the Year	***$***	***16,483,452***	***$***	***16,459,953***		
Fund Balance Percent of Expenditures		***25.60%***		***25.65%***		

Expenditure Assumptions:

Increase: Wages 1.795M, Employee Benefits 59K, FICA 190K, Work Comp 7K, Inst Software 61k, Cont Inst & Std Supp 124K, Cont Prof Serv 158K, Inst Supp 41K, Curriculum 12K, Postage 8K, Insurance 30K, Fuel 10K, Non-inst Supp 38K, Trf to VSFAC 11K, Taxes 18K, County Tuition 118K, SE Transp 43K, Service by ISD 1K, Sec 97b 5K, Sec 31a 327K, Sec 35a4 1K

Decrease: ORS 406K, Non Grant PD 22K, Inst F&E 78K, Non-inst F&E 4K, Sec 147g 310K, Sec 31aa 533K, Sec 35j 587K, FAFSA 31K, Sec 97j 21K, Sec 23g 303K, Sec 41 16K, Sec 147c2 691K, Sec 31n6 55K, Filter First 6K, Title IA 1K, Title III 19K, Title IIA 112K, Title IVA 16K, HRA 67K, 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 2025-2026 fiscal year are as follows:

	2024-2025 Final Amendment	2025-2026 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	**$ 891,175**	**$ 751,175**	
Non Spendable	$ -	$ -	
Restricted	$ 668,332	$ 751,175	
Fund Balance Available to Appropriate	**$ 1,816,175**	**$ 1,676,175**	

Revenue Assumptions:
Increase -
Decrease -

BE IT FURTHER RESOLVED, that $1,065,000 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.

	2024-2025 Final Amendment	2025-2026 Original Budget	Change
EXPENDITURES:			
Student/School Activities	$ 1,065,000	$ 1,065,000	$ -
Outgoing Transfers & Other Transactions		$ -	$ -
TOTAL APPROPRIATED	**$ 1,065,000**	**$ 1,065,000**	**$ -**
Projected Restricted Fund Balance, End of the Year	*$ 751,175*	*$ 611,175*	
Budgeted Revenue Over/(Under) Expenditures	$ (140,000)	$ (140,000)	
Restricted Fund Balance Percent of Expenditures	**70.53%**	**57.39%**	

Expenditure Assumptions:
Increase-
Decrease -

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 2025-2026 fiscal year are as follows:

	2024-2025 Final Amendment	2025-2026 Original Budget	Change
REVENUES:			
Local Sources	$ 412,039	$ 477,244	$ 65,205
State Sources	$ 1,844,232	$ 2,365,312	$ 521,080
Federal Sources	$ 1,280,431	$ 1,562,106	$ 281,675
Incoming Transfers and Other Transactions	$ -	$ -	$ -
TOTAL REVENUES:	**$ 3,536,702**	**$ 4,404,662**	**$ 867,960**
PRIOR FUND BALANCE June 30	**$ 1,160,149**	**$ 824,889**	
Non Spendable	$ 32,865	$ 33,016	
Restricted	$ 1,127,284	$ 791,873	
Committed Fund Balance	$ -	$ -	
Fund Balance Available to Appropriate	**$ 4,663,986**	**$ 5,196,535**	

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

BE IT FURTHER RESOLVED, that $4,300,416 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.

	2024-2025 Final Amendment	2025-2026 Original Budget	Change
EXPENDITURES:			
Food Service Activities	$ 3,871,962	$ 4,300,416	$ 428,454
Outgoing Transfers & Other Transactions	$ -	$ -	$ -
TOTAL APPROPRIATED	**$ 3,871,962**	**$ 4,300,416**	**$ 428,454**
Projected Restricted Fund Balance, End of the Year	***$ 792,024***	***$ 896,119***	
Budgeted Revenue Over/(Under) Expenditures	$ (335,260)	$ 104,246	
Restricted Fund Balance Percent of Expenditures	20.46%	20.84%	

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 2025-2026 fiscal year are as follows:

	2024-2025 Final Amendment	2025-2026 Original Budget	Change
REVENUES:			
Community Recreation (Pool)	$ 175,289	$ 162,954	$ (12,335)
BCTV	$ 213,401	$ 235,640	$ 22,239
VSFAC	$ 266,285	$ 218,000	$ (48,285)
Early Childhood Center	$ 2,422,700	$ 2,512,000	$ 89,300
Local, State & Federal Sources	$ 3,077,675	$ 3,128,594	$ 50,919
Community Recreation (Pool)	$ 10,561	$ 10,561	$ -
Preschool	$ -	$ -	$ -
Child Care (Room to Bloom)	$ -	$ -	$ -
BCTV	$ -		$ -
VSFAC	$ 161,745	$ 173,067	$ 11,322
Early Childhood Center	$ -	$ -	$ -
Driver Education	$ -	$ -	$ -
Incoming Transfers and Other Transactions	$ 172,306	$ 183,628	$ 11,322
TOTAL REVENUES:	**$ 3,249,981**	**$ 3,312,222**	**$ 62,241**
PRIOR FUND BALANCE June 30			
Community Recreation (Pool)	$ 175,214	$ 148,044	
BCTV	$ 169,009	$ 184,009	
VSFAC	$ 308,997	$ 264,400	
Early Childhood Center	$ 2,834,626	$ 2,984,214	
Restricted	$ 3,487,846	$ 3,580,667	
Fund Balance Available to Appropriate	**$ 6,737,827**	**$ 6,892,889**	

Revenue Assumptions:
Increase - ECC Fees, BCTV Franchise Fees
Decrease - Pool Registrations, VSFAC Rentals

BE IT FURTHER RESOLVED, that $3,080,236 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)	$	213,020	$	187,362	$	(25,658)
BCTV	$	198,401	$	194,179	$	(4,222)
VSFAC	$	472,627	$	499,875	$	27,248
Early Childhood Center	$	2,148,112	$	2,073,820	$	(74,292)
Community Service Activities	$	3,032,160	$	2,955,236	$	(76,924)
Community Recreation (Pool)	$	-	$	-	$	-
VSFAC	$	-	$	-	$	-
Early Childhood Center	$	125,000	$	125,000	$	-
Outgoing Transfers & Other Transactions	$	125,000	$	125,000	$	-
TOTAL APPROPRIATED	**$**	**3,157,160**	**$**	**3,080,236**	**$**	**(76,924)**
FUND BALANCE:						
Community Recreation (Pool)	$	148,044	$	134,197	$	(13,847)
BCTV	$	184,009	$	225,470	$	41,461
VSFAC	$	264,400	$	155,592	$	(108,808)
Early Childhood Center	$	2,984,214	$	3,297,394	$	313,180
Projected Restricted Fund Balance, End of the Year	**$**	**3,580,667**	**$**	**3,812,653**	**$**	**231,986**
Community Recreation (Pool)	*$*	*(27,170)*	*$*	*(13,847)*	*$*	*13,323*
BCTV	*$*	*15,000*	*$*	*41,461*	*$*	*26,461*
VSFAC	*$*	*(44,597)*	*$*	*(108,808)*	*$*	*(64,211)*
Early Childhood Center	*$*	*149,588*	*$*	*313,180*	*$*	*163,592*
Excess (Deficiency) Of Revenues Over Expenditures	$	92,821	$	231,986	$	139,165
Fund Balance Percent of Expenditures		***113.41%***		***123.78%***		

Expenditure Assumptions:
Increase- Wages & Employee Benefits
Decrease - Pool Club Entry Participation, Supplies & Equipment

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, 2025.

Adopted: June 23, 2025 Secretary: ______________________

Board of Education of Byron Center Public Schools