

**RESOLUTION FOR ADOPTION BY THE BOARD OF EDUCATION OF THE
VICKSBURG COMMUNITY SCHOOLS
JUNE 9, 2025**

**Fiscal Years Ending June 30, 2026 and 2025
General Fund, Special Revenue Funds (Food Service, Student Activities),
Building & Site Funds (2024, 2022), Debt Service Funds (2014, 2020)**

RESOLVED, that this resolution shall be the general appropriation of Vicksburg Community Schools for the fiscal years ending June 30, 2025(Amended) and 2026: A resolution to make appropriations, and to provide for the expenditures of the appropriations, and to levy the maximum allowable tax rate, to file the tax rate request (Form L-4029), and to provide for the disposition of all income received by the Vicksburg Community 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 Vicksburg Community Schools for the fiscal years ending June 30, 2025(Amended) and 2026 be adopted on June 9, 2025 as follows:

Revenue			
Local	\$	3,530,895	\$ 3,527,552
State		31,454,658	31,310,531
Federal		361,149	330,000
Other		3,350,121	3,300,000
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Total Revenue		38,696,823	38,468,083
Estimated fund balance available to appropriate		9,215,087	8,610,799
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Total available to appropriate	\$	47,911,910	\$ 47,078,882
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BE IT FURTHER RESOLVED, to support the proposed budget for fiscal year 2025-2026, Vicksburg Community Schools shall levy its authorized millage rate of **18 mills of ad valorem property taxes on non-homestead property, excluding principal residence, qualified agricultural, qualified forest, and industrial personal properties**, and that such millage, estimated to total \$2,709,000, shall be used to support the general operating expenditures of the district, as prescribed in the following table, which includes the amended appropriations for fiscal year 2024-2025:

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	2024-2025 (Amended)	2025-2026
Instruction:		
Basic Programs	\$ 17,300,963	\$ 17,563,125
Added Needs	4,852,944	4,931,386
Total instruction	22,153,907	22,494,511
Support Services:		
Pupil Services	2,608,897	2,651,839
Instructional Staff	1,623,576	1,655,859
General Administration	687,857	722,710
School Administration	2,260,878	2,286,926
Business	630,355	652,407
Operations & Maintenance	3,386,925	3,341,263
Transportation	3,012,465	2,291,086
Central Services	1,503,792	1,496,768
Total support services	15,714,745	15,098,858
Other:		
Athletics	893,794	885,226
Community services	638,665	666,896
Interfund transfers out (in) - net	(100,000)	(110,000)
Total other	1,432,459	1,442,122
Total expenditures and other uses	\$ 39,301,111	\$ 39,035,491
Projected Fund Balance - June 30	\$ 8,610,799	\$ 8,043,391

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BE IT FURTHER RESOLVED, that the total revenues and unappropriated fund balances estimated to be available for appropriation in the Special Revenue Funds of the Vicksburg Community Schools for the fiscal years ending June 30, 2025(Amended) and 2026, be adopted on June 9, 2025 as follows:

	Food Service		Student Activities	
	2024-2025 (Amended)	2025-2026	2024-2025 (Amended)	2025-2026
Revenue				
Local	\$ 180,583	\$ 169,800	\$ 975,000	\$ 975,000
State	906,451	920,000	-	-
Federal	923,626	883,000	-	-
Total Revenue	2,010,660	1,972,800	975,000	975,000
Estimated fund balances available to appropriate	1,325,910	1,024,923	622,803	622,803
Total available to appropriate	<u>\$ 3,336,570</u>	<u>\$ 2,997,723</u>	<u>\$ 1,597,803</u>	<u>\$ 1,597,803</u>

BE IT FURTHER RESOLVED, that the amounts available to appropriate in the School Service Funds are hereby appropriated in the amounts and for the purposes set forth below:

	Food Service		Student Activities	
	2024-2025 (Amended)	2025-20256	2024-2025 (Amended)	2025-20256
Expenditures				
Food service activities	\$ 2,211,647	\$ 1,863,505	\$ -	\$ -
Student activities	-	-	975,000	975,000
Transfer to general fund	100,000	110,000	-	-
Total expenditures	<u>2,311,647</u>	<u>1,973,505</u>	<u>975,000</u>	<u>975,000</u>
Projected fund balance - June 30	<u>1,024,923</u>	<u>1,024,218</u>	<u>622,803</u>	<u>622,803</u>

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BE IT FURTHER RESOLVED, that the total revenues and unappropriated fund balances estimated to be available for appropriation in the 2022 and 2024 Building and Site Funds of the Vicksburg Community Schools for the fiscal years ending June 30, 2025(Amended) and 2026, be adopted on June 9, 2025 as follows:

	<u>2022 Building and Site Fund</u>		<u>2024 Building and Site Fund</u>	
	<u>2024-2025</u>	<u>2025-2026</u>	<u>2024-2025</u>	<u>2025-2026</u>
Revenues	(Amended)		(Amended)	
Local sources	\$ 275,000	\$ 60,000	\$ 320,000	\$ 160,000
Other Financing Sources - bond issuance inc. premium	-	-	-	-
Total revenue and other financing sources	275,000	60,000	320,000	160,000
Estimated fund balances available to appropriate	5,224,479	1,499,479	8,265,129	5,585,129
Total available to appropriate	<u>\$ 5,499,479</u>	<u>\$ 1,559,479</u>	<u>\$ 8,585,129</u>	<u>\$ 5,745,129</u>

BE IT FURTHER RESOLVED, that the amounts available to appropriate in the 2022 and 2024 Building and Site Funds are hereby appropriated in the amounts and for the purposes set forth below:

	<u>2022 Building & Site Fund</u>		<u>2024 Building & Site Fund</u>	
	<u>2024-2025</u>	<u>2025-2026</u>	<u>2024-2025</u>	<u>2025-2026</u>
Expenditures	(Amended)		(Amended)	
Capital outlay and other	\$ 4,000,000	\$ 1,559,479	\$ 3,000,000	\$ 5,000,000
Bond discount and issuance costs	-	-	-	-
Total expenditures	<u>\$ 4,000,000</u>	<u>\$ 1,559,479</u>	<u>\$ 3,000,000</u>	<u>\$ 5,000,000</u>
Projected fund balance - June 30	<u>\$ 1,499,479</u>	<u>\$ -</u>	<u>\$ 5,585,129</u>	<u>\$ 745,129</u>

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BE IT FURTHER RESOLVED, that the total revenues and unappropriated fund balances estimated to be available for appropriation in the Debt Service Funds of the Vicksburg Community Schools for the fiscal year ending June 30, 2025(Amended) and 2026, be adopted on June 9, 2025 as follows:

	2014/2016/2018 Debt Service Fund		2020/2022/2024 Debt Service Fund	
	2024-2025 (Amended)	2025-2026	2024-2025 (Amended)	2025-2026
Revenues				
Property taxes and other local	\$ 1,619,860	\$ 772,590	\$ 3,764,540	\$ 4,880,145
Incoming (outgoing) transfers	-	-	-	-
Total revenue and other financing Sources	1,619,860	772,590	3,764,540	4,880,145
Estimated fund balances available to appropriate	903,028	890,808	280,341	414,480
Total available to appropriate	<u>\$ 2,522,888</u>	<u>\$ 1,663,398</u>	<u>\$ 4,044,881</u>	<u>\$ 5,294,625</u>

BE IT FURTHER RESOLVED, that the amounts available to appropriate in the Debt Service Funds is hereby appropriated in the amounts and for the purposes set forth below:

	2014/2016/2018 Debt Service Fund		2020/2022/2024 Debt Service Fund	
	2024-2025 (Amended)	2025-2026	2024-2025 (Amended)	2025-2026
Expenditures				
Principal	\$ 1,535,000	\$ 1,215,000	\$ 2,370,000	\$ 2,825,000
Interest	83,580	43,590	1,243,401	1,143,734
Other	13,500	14,000	17,000	17,500
Total expenditures	<u>1,632,080</u>	<u>1,272,590</u>	<u>3,630,401</u>	<u>3,986,234</u>
Projected fund balance - June 30	<u>\$ 890,808</u>	<u>\$ 390,808</u>	<u>\$ 414,480</u>	<u>\$ 1,308,391</u>