

Vicksburg Community Schools
General Fund
2024-2025 Amended Budget
2025-2026 Preliminary Budget
Proposed June 9, 2025

	2023-2024 Actual	2024-2025 Preliminary	2024-2025 Amended	2025-2026 Preliminary
Revenue & other financing sources				
Local	3,407,427	3,490,484	3,530,895	3,527,552
State	30,896,958	29,482,305	31,454,658	31,310,531
Federal	1,013,417	370,000	361,149	330,000
Other	3,007,672	3,111,500	3,350,121	3,300,000
Total Revenue	38,325,474 38	36,454,289	38,696,823	38,468,083
Proceeds from issuance of notes	-	-	-	-
Total revenues and other financing sources	38,325,474	36,454,289	38,696,823	38,468,083
Expenditures				
Instruction:				
Basic Programs	17,104,238	16,457,706	17,300,963	17,563,125
Added Needs	4,555,125	4,799,434	4,852,944	4,931,386
Total instruction	21,659,363	21,257,140	22,153,907	22,494,511
Support Services:				
Pupil Services	2,533,866	2,443,488	2,608,897	2,651,839
Instructional Staff	1,448,594	1,437,460	1,623,576	1,655,859
General Administration	685,786	612,825	687,857	722,710
School Administration	2,146,581	2,149,303	2,260,878	2,286,926
Business	600,204	564,873	630,355	652,407
Operations & Maintenance	3,335,117	3,211,923	3,386,925	3,341,263
Transportation	1,871,262	3,005,383	3,012,465	2,291,086
Central Services	1,320,311	1,261,956	1,503,792	1,496,768
Total support services	13,941,721	14,687,211	15,714,745	15,098,858
Athletics	888,070	780,032	893,794	885,226
Community Services	604,925	599,599	638,665	666,896
Other financing uses - net				
Debt service	-	-	-	-
Interfund transfers, net out (in)	(109,106)	(100,000)	(100,000)	(110,000)
Total expenditures and other financing uses	36,984,973	37,223,982	39,301,111	39,035,491
Change in fund balance	1,340,501	(769,693)	(604,288)	(567,408)
Fund balance - beginning	7,874,586	9,215,087	9,215,087	8,610,799
Fund balance - ending	9,215,087	8,445,394	8,610,799	8,043,391

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	Food Service				Student Activities			
	2023-2024	2024-2025	2024-2025	2025-2026	2023-2024	2024-2025	2024-2025	2025-2026
	Actual	Preliminary	June amendment	Preliminary	Actual	Preliminary	June amendment	Preliminary
Revenue								
Local	186,461	175,800	180,583	169,800	771,347	975,000	975,000	950,000
State	982,812	910,000	906,451	920,000	-	-	-	-
Federal	919,251	728,000	923,626	883,000	-	-	-	-
Total Revenue	2,088,524	1,813,800	2,010,660	1,972,800	771,347	975,000	975,000	950,000
Expenditures								
Food services	1,707,241	2,155,450	2,211,647	1,863,505	-	-	-	-
Student activities	-	-	-	-	692,972	975,000	975,000	950,000
Total expenditures	1,707,241	2,155,450	2,211,647	1,863,505	692,972	975,000	975,000	950,000
Excess(deficiency) of revenue over expenditures	381,283	(341,650)	(200,987)	109,295	78,375	-	-	-
Other Financing Sources (Uses)								
Transfer to General Fund (indirect costs)	(109,106)	(100,000)	(100,000)	(110,000)	-	-	-	-
Change in fund balance	272,177	(441,650)	(300,987)	(705)	78,375	-	-	-
Fund balance - beginning	1,053,733	1,325,910	1,325,910	1,024,923	544,428	622,803	622,803	622,803
Fund balance - ending	1,325,910	884,260	1,024,923	1,024,218	622,803	622,803	622,803	622,803

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	2014, 2016, 2018 Building and Site Bonds				2020, 2022, 2024 Building and Site Bonds			
			2024-2025				2024-2025	
	2023-2024	2024-2025	June	2025-2026	2023-2024	2024-2025	June	2025-2026
	Actual	Preliminary	amendment	Preliminary	Actual	Preliminary	amendment	Preliminary
Revenue								
Local sources	2,090,554	1,560,000	1,619,860	772,590	2,978,200	3,800,000	3,764,540	4,880,145
Expenditures								
Principal	1,670,000	1,535,000	1,535,000	1,215,000	1,850,000	2,370,000	2,370,000	2,825,000
Interest	125,510	83,580	83,580	43,590	940,900	1,243,401	1,243,401	1,143,734
Other	13,207	12,500	13,500	14,000	16,383	12,500	17,000	17,500
Total expenditures	1,808,717	1,631,080	1,632,080	1,272,590	2,807,283	3,625,901	3,630,401	3,986,234
Excess (deficiency) of revenue over expenditures	281,837	(71,080)	(12,220)	(500,000)	170,917	174,099	134,139	893,911
Other Financing Sources (Uses)								
Transfers from other funds	-	-	-	-	-	-	-	-
Payment to escrow agent	-	-	-	-	-	-	-	-
Total other financing sources	-	-	-	-	-	-	-	-
Change in fund balance	281,837	(71,080)	(12,220)	(500,000)	170,917	174,099	134,139	893,911
Fund balance - beginning	621,191	903,028	903,028	890,808	109,424	280,341	280,341	414,480
Fund balance - ending	903,028	831,948	890,808	390,808	280,341	454,440	414,480	1,308,391

Vicksburg Community Schools
Building and Site Funds
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	2022 Building and Site Fund				2024 Building and Site Fund			
	2023-2024	2024-2025	2024-2025	2025-2026	2023-2024	2024-2025	2024-2025	2025-2026
	Actual	Preliminary	June amendment	Preliminary	Actual	Preliminary	June amendment	Preliminary
Revenue								
Other revenue	504,913	150,000	275,000	60,000	45,611	310,000	320,000	160,000
Expenditures - Capital outlay & other	8,200,023	6,369,589	4,000,000	1,559,479	1,569,630	4,735,000	3,000,000	5,000,000
Excess (deficiency) of revenue over expenditures	(7,695,110)	(6,219,589)	(3,725,000)	(1,499,479)	(1,524,019)	(4,425,000)	(2,680,000)	(4,840,000)
Other Financing Sources (Uses)								
Issuance of bonds	-	-	-	-	9,660,000	-	-	-
Bond premium	-	-	-	-	129,148	-	-	-
Total other financing sources	-	-	-	-	9,789,148	-	-	-
Change in fund balance	(7,695,110)	(6,219,589)	(3,725,000)	(1,499,479)	8,265,129	(4,425,000)	(2,680,000)	(4,840,000)
Fund balance - beginning	12,919,589	5,224,479	5,224,479	1,499,479	-	8,265,129	8,265,129	5,585,129
Fund balance - ending	5,224,479	(995,110)	1,499,479	-	8,265,129	3,840,129	5,585,129	745,129

NOTE: Building and site expenditures are challenging to time between fiscal years. The projected deficit displayed in the 2024-2025 preliminary budget resulted due to faster recognition of expenditures in June 2024, and therefore lower expenditures during the 2024-2025 fiscal year, than projected at the time of budget adoption.