

**VICKSBURG COMMUNITY SCHOOLS**  
**General Fund**  
**2009-2010 Amended Operating Budget**  
**2010-2011 Preliminary Operating Budget**  
**Proposed June 14, 2010**

	2008-2009 Actual	2009-2010 June Adopted	2009-2010 January Amendment	2009-2010 June Amendment	2010-2011 Proposed (See note)		
					General Fund	Athletic Activities	Total General Fund
<b>Revenue</b>							
Local	1,972,070	1,982,000	1,998,889	2,001,635	1,956,270	163,500	2,119,770
State	17,043,659	17,233,600	16,698,037	16,753,301	17,237,270	-	17,237,270
Federal	1,365,665	716,500	1,412,382	1,535,374	441,315	-	441,315
Other	1,067,570	1,094,646	1,240,758	1,187,229	1,093,905	-	1,093,905
<b>Total Revenue</b>	<b>21,448,964</b>	<b>21,026,746</b>	<b>21,350,066</b>	<b>21,477,539</b>	<b>20,728,760</b>	<b>163,500</b>	<b>20,892,260</b>
<b>Expenditures</b>							
Instruction:							
Basic Programs	10,196,578	9,864,324	9,782,842	9,860,195	9,693,748	-	9,693,748
Added Needs	2,199,772	2,137,802	2,274,747	2,344,995	2,243,710	-	2,243,710
Adult & Continuing Education	96,356	102,297	105,102	101,996	87,547	-	87,547
<b>Total instruction</b>	<b>12,492,706</b>	<b>12,104,423</b>	<b>12,162,691</b>	<b>12,307,186</b>	<b>12,025,005</b>	<b>-</b>	<b>12,025,005</b>
Supporting Services:							
Pupil Services	1,222,240	1,208,714	1,188,090	1,180,504	1,166,861	-	1,166,861
Instructional Staff	766,452	760,824	787,278	851,529	767,958	-	767,958
General Administration	528,469	529,983	494,657	514,583	507,589	-	507,589
School Administration	1,338,008	1,311,040	1,303,598	1,308,950	1,229,140	-	1,229,140
Business	468,456	455,726	436,023	461,643	417,395	-	417,395
Operations & Maintenance	2,189,947	2,084,052	2,090,731	2,035,093	1,995,362	-	1,995,362
Transportation	1,557,370	1,432,077	1,484,793	1,495,005	1,487,830	-	1,487,830
Central Services	514,895	420,724	449,881	425,762	426,707	-	426,707
Athletics	-	-	-	-	300,000	149,160	449,160
<b>Total supporting services</b>	<b>8,585,837</b>	<b>8,203,140</b>	<b>8,235,051</b>	<b>8,273,069</b>	<b>8,298,842</b>	<b>149,160</b>	<b>8,448,002</b>
Community Services	280,115	285,189	280,273	269,659	276,846	-	276,846
Payments to other governmental units	145,579	64,400	77,836	86,728	86,708	-	86,708
Debt retirement	31,378	29,450	39,400	39,400	39,400	-	39,400
Transfers to other funds	765,562	629,562	629,562	646,562	-	11,000	11,000
<b>Total expenditures &amp; other uses</b>	<b>22,301,177</b>	<b>21,316,164</b>	<b>21,424,813</b>	<b>21,622,604</b>	<b>20,726,801</b>	<b>160,160</b>	<b>20,886,961</b>
Deficiency of revenues over expenditures	(852,213)	(289,418)	(74,747)	(145,065)	1,959	3,340	5,299
Fund balance - beginning	2,682,206	1,829,993	1,829,993	1,829,993	1,684,928	1,709	1,686,637
Fund balance - ending	1,829,993	1,540,575	1,755,246	1,684,928	1,686,887	5,049	1,691,936

**Note:** In accordance with GASB 54, the athletics fund will no longer be reported for budgeting and financial statement purposes as a separate special revenue fund. Athletics will be reported within the activities of the general fund. The above presentation is intended to provide information similar to using separate funds.

# VICKSBURG COMMUNITY SCHOOLS

## School Service Funds

2009-2010 Amended Operating Budget

2010-2011 Preliminary Operating Budget

Proposed June 14, 2010

	Food Service				Athletics				Auditorium			
	2008-2009 Actual	2009-2010 Adopted	2009-2010		2008-2009 Actual	2009-2010 Adopted	2009-2010		2008-2009 Actual	2009-2010 Adopted	2009-2010	
			June Amendment	2010-2011 Proposed			June Amendment	2010-2011 Proposed			June Amendment	2010-2011 Proposed
<b>Revenue</b>												
Local	550,337	560,000	508,300	508,300	215,837	138,050	172,000	-	17,868	13,750	21,098	15,050
State	40,392	44,000	36,725	36,725	-	-	-	-	-	-	-	-
Federal	387,131	378,000	406,000	406,000	-	-	-	-	-	-	-	-
<b>Total Revenue</b>	<b>977,860</b>	<b>982,000</b>	<b>951,025</b>	<b>951,025</b>	<b>215,837</b>	<b>138,050</b>	<b>172,000</b>	<b>-</b>	<b>17,868</b>	<b>13,750</b>	<b>21,098</b>	<b>15,050</b>
Transfers in	-	-	-	-	350,000	340,000	357,000	-	-	-	-	-
<b>Total revenue and transfers</b>	<b>977,860</b>	<b>982,000</b>	<b>951,025</b>	<b>951,025</b>	<b>565,837</b>	<b>478,050</b>	<b>529,000</b>	<b>-</b>	<b>17,868</b>	<b>13,750</b>	<b>21,098</b>	<b>15,050</b>
<b>Expenditures</b>												
Food service activities	991,062	995,000	937,232	968,700	-	-	-	-	-	-	-	-
Athletic activities	-	-	-	-	571,236	478,050	531,548	-	-	-	-	-
Auditorium activities	-	-	-	-	-	-	-	-	26,033	13,750	15,675	15,050
<b>Total expenditures</b>	<b>991,062</b>	<b>995,000</b>	<b>937,232</b>	<b>968,700</b>	<b>571,236</b>	<b>478,050</b>	<b>531,548</b>	<b>-</b>	<b>26,033</b>	<b>13,750</b>	<b>15,675</b>	<b>15,050</b>
Transfers out	-	-	-	-	(10,000)	(12,000)	(14,000)	-	-	-	-	-
<b>Excess (deficiency) of revenue over expenditures</b>	<b>(13,202)</b>	<b>(13,000)</b>	<b>13,793</b>	<b>(17,675)</b>	<b>(15,399)</b>	<b>(12,000)</b>	<b>(16,548)</b>	<b>-</b>	<b>(8,165)</b>	<b>-</b>	<b>5,423</b>	<b>-</b>
Fund balance - beginning	281,102	267,900	267,900	281,693	33,656	18,257	18,257	-	45,524	37,359	37,359	42,782
<b>Fund balance - ending</b>	<b>267,900</b>	<b>254,900</b>	<b>281,693</b>	<b>264,018</b>	<b>18,257</b>	<b>6,257</b>	<b>1,709</b>	<b>-</b>	<b>37,359</b>	<b>37,359</b>	<b>42,782</b>	<b>42,782</b>

**VICKSBURG COMMUNITY SCHOOLS**

**Debt Retirement Funds  
2009-2010 Amended Operating Budget  
2010-2011 Preliminary Operating Budget  
Proposed June 14, 2010**

	<u>1991 Debt Service</u>				<u>2000 Debt Service</u>				<u>2005 Debt Service Fund</u>				<u>2007 Debt Service Fund</u>			
	2008-2009	2009-2010	2009-2010		2008-2009	2009-2010	2009-2010		2008-2009	2009-2010	2009-2010		2008-2009	2009-2010	2009-2010	
	Actual	Adopted	June	2010-2011	Actual	Adopted	June	2010-2011	Actual	Adopted	June	2010-2011	Actual	Adopted	June	2010-2011
<b>Revenue</b>																
Property taxes	1,898,423	2,065,500	2,065,000	2,175,000	361,584	229,500	230,000	75,000	6,871	-	-	165,000	-	-	-	128,163
Other revenue	32,221	152,969	152,970	31,279	4,183	1,000	2,000	2,000	20,000	31,000	30,000	1,000	-	-	-	-
Total Revenue	1,930,644	2,218,469	2,217,970	2,206,279	365,767	230,500	232,000	77,000	26,871	31,000	30,000	166,000	-	-	-	128,163
Transfers from other funds	-	-	-	-	-	-	-	-	160,000	177,000	179,000	12,000	115,562	124,562	124,562	-
Total revenue and transfers	1,930,644	2,218,469	2,217,970	2,206,279	365,767	230,500	232,000	77,000	186,871	208,000	209,000	178,000	115,562	124,562	124,562	128,163
<b>Expenditures</b>																
Principal	1,374,884	1,439,143	1,439,143	1,394,979	210,000	190,000	190,000	160,000	150,000	160,000	160,000	165,000	25,000	35,000	35,000	40,000
Interest	679,832	834,262	834,262	867,936	34,250	23,750	23,750	14,250	98,160	92,535	92,535	86,535	90,562	89,562	89,562	88,163
Other	3,576	22,000	22,000	22,000	842	-	2,000	2,000	509	200	200	200	-	-	-	-
Total expenditures	2,058,292	2,295,405	2,295,405	2,284,915	245,092	213,750	215,750	176,250	248,669	252,735	252,735	251,735	115,562	124,562	124,562	128,163
Excess (deficiency) of revenue over expenditures	(127,648)	(76,936)	(77,435)	(78,636)	120,675	16,750	16,250	(99,250)	(61,798)	(44,735)	(43,735)	(73,735)	-	-	-	-
Fund balance - beginning	485,611	357,963	357,963	280,528	133,350	254,025	254,025	270,275	706,075	644,277	644,277	600,542	-	-	-	-
Fund balance - ending	357,963	281,027	280,528	201,892	254,025	270,775	270,275	171,025	644,277	599,542	600,542	526,807	-	-	-	-

# VICKSBURG COMMUNITY SCHOOLS

## Building Site Fund

2009-2010 Amended Operating Budget  
2010-2011 Preliminary Operating Budget  
Proposed June 14, 2010

	<b>Building &amp; Site Fund</b>			
	2008-2009	2009-2010	2009-2010	2010-2011
	Actual	Adopted	June	2010-2011
			Amendment	Proposed
<b>Revenue</b>				
Other income	10,499	500	157,500	2,000
Property taxes	907,313	895,000	905,000	600,000
Total revenue	917,812	895,500	1,062,500	602,000
<b>Other Financing Sources</b>				
Incoming transfers	161,741	-	-	-
Proceeds from bond issuance	-	-	-	-
Total other financing sources	161,741	-	-	-
Total revenue and other financing sources	1,079,553	895,500	1,062,500	602,000
<b>Expenditures</b>				
Capital outlay	392,160	1,275,000	1,200,000	900,000
Costs of bond issuance	-	-	-	-
Total expenditures	392,160	1,275,000	1,200,000	900,000
<b>Outgoing Transfers</b>	-	-	-	-
Total expenditures and transfers	392,160	1,275,000	1,200,000	900,000
Excess (deficiency) of revenue over expenditures	687,393	(379,500)	(137,500)	(298,000)
Fund balance - beginning	101,233	788,626	788,626	651,126
Fund balance - ending	788,626	409,126	651,126	353,126