Vestaburg Community Schools

Amended Budget 2025/2026

March 9, 2026

General Fund

Amended Budget

March 9, 2026

Vestaburg Community Schools
General Fund- Budget Amendment
2025-2026

Revenues:

- Enrollment at 822.49 ~~800~~ pupils @ $442 ~~$200~~ per pupil increase.
- Grants are being updated as they are approved.

Expenditures:

- 11 ~~7~~% health insurance increase
- All bonuses and extra pays have been updated.
- MPSERS Retirement Rates have been updated.
- Dual Enrollment and Early College costs at $139,200 ~~$126,200~~.
- Grants are being updated as they are approved.
- All other expenditures are projected to remain unchanged or slightly increased/decreased.

Vestaburg Community Schools

General Fund

	Audited 2025-2026	Proposed Budget 2025-2026	Amended Budget 2025-2026
Revenues:			
Local Sources	$ 695,297	$ 731,662	$ 782,531
State Sources	$ 10,848,485	$ 10,212,169	$ 10,822,156
Federal Sources	$ 389,975	$ 393,226	$ 368,291
Interdistrict Sources & Other	$ 835,714	$ 837,000	$ 886,532
Total Revenue:	**$ 12,769,471**	**$ 12,174,058**	**$ 12,859,510**
Expenditures:			
Instruction - Basic Programs	$ 6,061,444	$ 6,246,222	$ 6,240,994
Instruction - Added Programs	$ 1,324,419	$ 1,371,574	$ 1,393,407
Total Instruction:	**$ 7,385,864**	**$ 7,617,796**	**$ 7,634,401**
Support Services:			
Pupil	$ 647,345	$ 729,765	$ 830,748
Instructional Staff	$ 917,494	$ 762,754	$ 791,655
General Administration	$ 557,143	$ 568,339	$ 559,044
School Administration	$ 633,679	$ 627,123	$ 729,399
Business	$ 493,640	$ 518,347	$ 488,968
Operations and Maintenance	$ 769,792	$ 843,048	$ 871,076
Pupil Transportation	$ 443,402	$ 421,704	$ 496,668
Central - Technology	$ 512,570	$ 373,430	$ 574,237
Athletics	$ 272,277	$ 254,883	$ 263,549
Intergovermental Payments			
Community Services	$ 5,639	$ 11,869	$ 2,060
Capital Outlay	$ 39,497	$ -	$ 113,798
Total Support Services:	**$ 5,292,476**	**$ 5,111,262**	**$ 5,721,202**
Interdistrict/Debt Service/Fund Transfers	$ 108,242	$ -	$ 33,907
Total Expenditures:	**$ 12,786,582**	**$ 12,729,058**	**$ 13,389,510**
Excess of Expenses Over (Under) Revenue	$ (17,111)	$ (555,000)	$ (530,000)
Fund Balance, Beginning of Year	$ 4,597,175	$ 4,517,885	$ 4,580,064
Fund Balance, End of Year	$ 4,580,064	$ 3,962,885	$ 4,050,064
% of Fund Balance to Expenditures:	**35.82%**	**31.13%**	**30.25%**

RESOLUTION FOR ADOPTION BY THE BOARD OF EDUCATION
OF VESTABURG COMMUNITY SCHOOLS

RESOLVED, that the General Appropriations for VESTABURG COMMUNITY SCHOOLS for the fiscal year 2025-2026 is as follows:

BE IT FURTHER RESOLVED, That the total revenues and unappropriated fund balance estimated to be available for appropriations in the General Fund of VESTABURG COMMUNITY SCHOOLS for fiscal year 2025-2026 is as follows:

Revenues:		
Local		$ 782,531
State		$ 10,822,156
Federal		$ 368,291
Incoming Transfers & Other Transactions		$ 886,532
TOTAL REVENUES		$ 12,859,510
Non-Spendable Fund Balance, July 1, 2025	$ -	
Restricted Fund Balance, July 1, 2025	$ -	
Committed Fund Balance, July 1, 2025	$ -	
Assigned Fund Balance, July 1, 2025	$ -	
Unassigned Fund Balance, July 1, 2025	$ 4,580,064	
Fund Balance Available to Appropriate		$ 4,580,064
TOTAL AVAILABLE TO APPROPRIATE:		$ 17,439,574

BE IT FURTHER RESOLVED, that $13,389,510 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	$ 6,240,994
Instruction Added Needs	$ 1,393,407
Support Services Pupil	$ 830,748
Support Services Instructional Staff	$ 791,655
Support Services General Administration	$ 559,044
Support Services School Administration	$ 729,399
Business Services	$ 488,968
Operation and Maintenance	$ 871,076
Pupil Transportation Services	$ 496,668
Central Services	$ 574,237
Athletics	$ 263,549
Community Services	$ 2,060
Capital Outlay	$ 113,798
Outgoing Transfers /other Transactions	$ 33,907
TOTAL APPROPRIATED:	$ 13,389,510
Approximate Fund Balance as of June 30, 2025:	$ 4,050,064

FURTHER RESOLVED, That no Board of Education member or employee of the school district 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. Changes in the amount appropriated by the Board shall require approval by the Board.

BE IT FURTHER RESOLVED, That the Superintendent is hereby charged with general supervision of the execution of the budget adopted by the Board and responsibilities within the amounts appropriated by the Board of Education and in keeping with the budgetary policy statement hitherto adopted by the Board.

Adopted: 9-Mar-26 Secretary: Renee A Cuellar

Board of Education/Vestaburg Community Schools

Food Service

Amended Budget

March 9, 2026

VESTABURG COMMUNITY SCHOOLS
FOOD SERVICE FUNDS

BUDGET AMENDMENT FOR FISCAL YEAR ENDING JUNE 30, 2026

RESOLVED, That the Food Service Funds for Vestaburg Community Schools for the fiscal year 2025-2026 be established as follows:

REVENUES:	Audited 2024-2025 June 2025	Original 2025-2026 June 2025	Amended 2025-2026 March 2026
LOCAL SOURCES	$ 21,035	$ 25,103	$ 29,181
STATE SOURCES	$ 35,823	$ 34,883	$ 40,778
FEDERAL SOURCES	$ 388,838	$ 388,200	$ 393,494
TRANSFERS/FUND MODIFICATION	$ -	$ -	
TOTAL REVENUES:	**$ 445,696**	**$ 448,186**	**$ 463,453**
EXPENDITURES:			
1000 & 2000Salaries & Benefits	$ 204,563	$ 206,788	$ 226,761
3000 Purchased Services	$ 16,182	$ 17,800	$ 18,300
4000 Purchased Services	$ -	$ -	
5000 Supplies	$ 220,379	$ 247,098	$ 267,592
6000 Equipment	$ -	$ -	$ 7,000
7000 Dues & Fees	$ 1,401	$ 1,500	$ 800
Food Service Account	$ 442,525	$ 473,186	$ 520,453
Food Service Indirect Transfer	$ 15,000	$ 15,000	$ 15,000
TOTAL EXPENDITURES:	**$ 457,525**	**$ 488,186**	**$ 535,453**
EXCESS OF REVENUE OVER EXPS:	$ (11,829)	$ (40,000)	$ (72,000)
FUND BALANCE - JULY 1	$ 147,008	$ 137,008	$ 135,181
PROJ FUND BALANCE - JUNE 30, 2026	$ 135,181	$ 97,008	$ 63,181

Excess Fund Balance Check

	528,453.00	Total expenses less Capital Outlay
$	58,717.00	Divided by 9
$	176,151.00	Multiplied by 3
$	**(112,970.00)**	Excess Fund Balance

This resolution shall take effect immediately.

Adopted: 9-Mar-26 Secretary: Renuel A Candler

Activities

Amended Budget

March 9, 2026

VESTABURG COMMUNITY SCHOOLS
STUDENT ACTIVITY FUNDS

BUDGET AMENDMENT FOR FISCAL YEAR ENDING JUNE 30, 2026

RESOLVED, That the Student Activty Funds for Vestaburg Community Schools for the fiscal year 2024-2025 be established as follows:

REVENUES:	**Audited 2024-2025 June 2025**	**Proposed 2025-2026 June 2025**	**Amended 2025-2026 March 2026**
LOCAL SOURCES	$ 142,434	$ 150,000	$ 150,000
TOTAL REVENUES:	**$ 142,434**	**$ 150,000**	**$ 150,000**
EXPENDITURES:			
7000 Dues & Fees	$ 136,776	$ 150,000	$ 150,000
Student Activity Account	$ 136,776	$ 150,000	$ 150,000
TOTAL EXPENDITURES:	**$ 136,776**	**$ 150,000**	**$ 150,000**
Audit Adjustment	$ 2,911		
EXCESS OF REVENUE OVER EXPS:	$ 2,746	$ -	$ -
FUND BALANCE - JULY 1	$ 111,499	$ 140,959	$ 114,245
PROJ FUND BALANCE - JUNE 30, 2026	$ 114,245	$ 140,959	$ 114,245

This resolution shall take effect immediately.

Adopted: 9-Mar-26 Secretary: Renee A Caudill