

	2025		2026		2027		2028		2029		2030		2031		2032		2033		2034		2035	
	Audit		Estimated		Budget		(Projected)		(Projected)		(Projected)		(Projected)		(Projected)		(Projected)		(Projected)		(Projected)	
GENERAL FUND:																						
Beginning Fund balance	4,556,600	68%	4,569,574	0%	5,848,633	28%	4,776,325	-18%	4,371,529	-8%	3,760,194	-14%	3,150,202	-16%	2,463,664	-22%	2,172,615	-12%	2,922,682	35%	4,097,889	40%
Revenues:																						
Property tax revenue/TIF revenue	14,116,884	-11%	16,306,727	16%	15,328,251	-6%	15,898,148	4%	16,057,130	1%	16,458,558	2%	16,788,143	2%	17,619,300	5%	17,793,843	1%	18,675,287	5%	18,860,389	1%
Specific ownership tax	1,231,646	-3%	1,054,128	-14%	1,110,000	5%	1,132,200	2%	1,154,844	2%	1,177,941	2%	1,201,500	2%	1,225,530	2%	1,250,040	2%	1,275,041	2%	1,300,542	2%
Other	852,142	9%	746,259	-12%	558,495	-25%	573,165	3%	526,097	-8%	532,925	1%	540,156	1%	547,101	1%	558,020	2%	578,733	4%	603,713	5%
TOTAL REVENUE	16,200,672	-10%	18,107,114	12%	16,996,746	-6%	17,603,513	4%	17,738,071	1%	18,169,424	2%	18,529,799	2%	19,391,931	5%	19,601,903	1%	20,529,061	5%	20,764,644	8%
Expenditures:																						
Salaries, personnel	6,151,446	5.3%	6,077,752	-1.2%	6,639,034	9.2%	6,838,205	3.0%	7,043,351	3.0%	7,254,652	3.0%	7,472,291	3.0%	7,696,460	3.0%	7,927,354	3.0%	8,165,174	3.0%	8,410,130	3.0%
Payroll tax (PERA, Medicare, 40(k))	972,301	6%	1,048,412	8%	1,214,279	16%	1,250,708	3%	1,214,978	-3%	1,251,427	3%	1,288,970	3%	1,327,639	3%	1,367,469	3%	1,408,493	3%	1,450,747	6%
Employee benefits: insurance, misc.	877,380	26%	914,642	4%	1,102,666	21%	1,157,799	5%	1,215,689	5%	1,276,474	5%	1,340,297	5%	1,407,312	5%	1,477,678	5%	1,551,562	5%	1,629,140	15%
Employee relations & training	173,680	21%	138,746	-20%	205,997	48%	210,117	2%	214,319	2%	218,606	2%	222,978	2%	227,437	2%	231,986	2%	236,626	2%	241,358	4%
Materials (books, AV, periodicals,...)	1,534,801	-4%	1,617,546	5%	1,753,800	8%	1,788,876	2%	1,824,654	2%	1,861,147	2%	1,898,370	2%	1,936,337	2%	1,975,064	2%	2,014,565	2%	2,054,856	2%
Processing, bindery expenses	88,956	-18%	94,115	6%	100,500	7%	101,505	1%	102,520	1%	103,545	1%	104,581	1%	105,627	1%	106,683	1%	107,750	1%	108,827	1%
Programs	272,585	14%	259,036	-5%	262,089	1%	267,331	2%	272,677	2%	278,131	2%	283,694	2%	289,367	2%	295,155	2%	301,058	2%	307,079	2%
Operating leases	33,369	4%	35,259	6%	36,317	3%	37,407	3%	38,529	3%	39,685	3%	40,876	3%	42,102	3%	43,365	3%	44,666	3%	46,006	3%
Lease purchase (COPS)	1,250,413	0%	1,248,725	0%	1,247,188	0%	1,250,388	0%	1,248,338	0%	1,245,838	0%	1,244,400	0%	1,247,400	0%	1,248,600	0%	1,247,950	0%	1,248,000	0%
Utilities, bldg & vehicle mtce, repair	1,004,150	-12%	997,137	-1%	1,249,877	25%	1,274,875	2%	1,300,372	2%	1,326,379	2%	1,352,907	2%	1,379,965	2%	1,407,565	2%	1,435,716	2%	1,464,430	6%
Friends expenditures	20,656	59%	20,283	-2%	20,000	-1%	20,000	0%	20,000	0%	20,000	0%	20,000	0%	20,000	0%	20,000	0%	20,000	0%	20,000	0%
Contract services	504,851	-16%	682,949	35%	603,583	-12%	615,655	2%	627,968	2%	640,527	2%	653,338	2%	666,404	2%	679,732	2%	693,327	2%	707,194	2%
County treasurer's fees	211,988	-10%	244,601	15%	229,924	-6%	239,430	4%	241,824	1%	247,870	3%	250,349	1%	262,866	5%	265,495	1%	278,769	5%	281,557	1%
Public relations	38,939	-7%	83,451	114%	61,483	-26%	62,713	2%	63,967	2%	65,246	2%	66,551	2%	67,882	2%	69,240	2%	70,625	2%	72,037	4%
Insurance	203,774	67%	229,679	13%	252,647	10%	262,753	4%	273,263	4%	284,194	4%	295,562	4%	307,384	4%	319,679	4%	332,466	4%	345,765	4%
Office supplies, postage, printing, misc.	203,650	-8%	196,440	-4%	232,443	18%	235,292	1%	238,198	1%	242,962	2%	244,185	1%	247,269	1%	250,414	1%	253,622	1%	256,895	8%
Information technology	468,313	1%	617,844	32%	668,080	8%	681,442	2%	695,070	2%	708,972	2%	723,151	2%	737,614	2%	752,367	2%	767,414	2%	782,762	2%
Nesbitt	3,312	-36%	4,136	25%	3,545	-14%	3,616	2%	3,688	2%	3,762	2%	3,837	2%	3,914	2%	3,992	2%	4,072	2%	4,154	2%
Chamberlain	10,800	-10%	10,700	-1%	10,000	-7%	10,200	2%	10,000	-2%	10,000	0%	10,000	0%	10,000	0%	10,000	0%	10,000	0%	10,000	0%
TOTAL EXPENDITURES	14,025,363	3%	14,521,453	4%	15,893,452	9%	16,308,309	3%	16,649,406	2%	17,079,416	3%	17,516,336	3%	17,982,980	3%	18,451,836	3%	18,943,854	3%	19,440,937	65%
Transfer to Capital Project Fund	(2,162,335)		(2,306,602)		(2,175,602)		(1,700,000)		(1,700,000)		(1,700,000)		(1,700,000)		(1,700,000)		(400,000)		(410,000)		(410,000)	0%
Transfer in from Special Rev Fund																						
Ending Fund balance	4,569,574	0%	5,848,633	28%	4,776,325	-18%	4,371,529	-8%	3,760,194	-14%	3,150,202	-16%	2,463,664	-22%	2,172,615	-12%	2,922,682	35%	4,097,889	40%	5,011,596	-17%
CAPITAL PROJECT FUND:																						
Beginning Fund balance	3,689,782		2,484,222		4,550,375		6,322,777		5,640,934		5,117,087		4,586,168		3,298,081		1,992,605		2,119,505		2,258,118	0%
Total Projected Revenues	1,414,334		458,996		282,800		268,157		176,153		169,081		161,913		144,524		126,900		128,613		130,485	0%
Total Projected Expenditures	4,782,229		699,445		686,000		2,650,000		2,400,000		2,400,000		3,150,000		3,150,000		400,000		400,000		-	0%
COP Transaction	-		-		-		-		-		-		-		-		-		-		-	0%
Transfer in from General Fund	2,162,335		2,306,602		2,175,602		1,700,000		1,700,000		1,700,000		1,700,000		1,700,000		400,000		410,000		410,000	0%
Ending Fund balance	2,484,222	-33%	4,550,375	83%	6,322,777	39%	5,640,934	-11%	5,117,087	-9%	4,586,168	-10%	3,298,081	-28%	1,992,605	-40%	2,119,505	6%	2,258,118	7%	2,798,603	0%
TOTAL COMBINED FUNDS																						
Beginning Fund balance	8,246,382		7,053,795		10,399,008		11,099,102		10,012,463		8,877,281		7,736,370		5,761,745		4,165,220		5,042,187		6,356,007	40%
Total Projected Revenues	17,615,006		18,566,110		17,279,546		17,871,670		17,914,224		18,338,505		18,691,712		19,536,455		19,728,803		20,657,674		20,895,129	8%
Total Projected Expenditures	18,807,592		15,220,898		16,579,452		18,958,309		19,049,406		19,479,416		20,666,336		21,132,980		18,851,836		19,343,854		19,440,937	65%
COP Transaction																						
ENDING COMBINED FUND BALANCE	7,053,795	-14%	10,399,008	47%	11,099,102	7%	10,012,463	-10%	8,877,281	-11%	7,736,370	-13%	5,761,745	-26%	4,165,220	-28%	5,042,187	21%	6,356,007	26%	7,810,199	-17%
Restrictions of FB-Tabor/Staff Funds	490,720		547,913		512,902		531,105		535,142		1,358,408		1,369,219		1,395,083		1,401,382		1,429,197		1,436,264	
Prepaid Estimates	323,822		340,013		357,014		374,864		393,608		413,288		433,952		455,650		478,432		502,354		527,472	
Unrestricted Combined Fund Balance:	6,239,253		9,511,082		10,229,186		9,106,493		7,948,531		5,964,674		3,958,574		2,314,487		3,162,373		4,424,456		5,846,463	
Unassigned GF Figure	4,078,855		5,300,721		4,263,424		3,840,425		3,225,054		2,602,121		1,904,772		1,587,858		2,331,627		3,479,019		4,385,658	
TOTAL CAP Fund Balance	2,484,222		4,550,375		6,322,777		5,640,934		5,117,087		4,586,168		3,298,081		1,992,605		2,119,505		2,258,118		2,798,603	
Unassigned General & CAP FB % of GF exps	47%		68%		67%		58%		50%		42%		30%		20%		24%		30%		37%	
Unrestricted Combined Including Committed	44%		65%		64%		56%		48%		35%		23%		13%		17%		23%		30%	
Combined FB % of operating expenditures	50%		72%		70%		61%		53%		45%		33%		23%		27%		34%		40%	
Materials as a % of operating budget	15%		15%		14%		14%		14%		14%		14%		14%		14%		14%		14%	
Salaries & benefits: % of op. budget	58%		56%		58%		58%		58%		59%		59%		59%		60%		60%		60%	
Debt services: % of revenue	7.7%		6.9%		7.3%		7.1%		7.0%		6.9%		6.7%		6.4%		6.4%		6.1%		6.0%	
Employee training: % of salaries	1.54%		1.30%		2.12%		2.10%		2.08%		2.06%		2.04%		2.02%		2.00%		1.98%		1.96%	