GENERAL FUND:	2025 Audit		2026 Estimated		2027 Budget		2028 (Projected)		2029 (Projected)		2030 (Projected)		2031 (Projected)		2032 (Projected)		2033 (Projected)		2034 (Projected)		2035 (Projected)	
Beginning Fund balance	4,556,600	68%	4,569,574	0%	5,645,011	24%	4,940,035	-12%	3,929,423	-20%	2,674,279	-32%	1,413,093	-47%	388,777	-72%	(407,797)	-205%	(163,492)	-60%	139,701	-185%
Revenues:																						
Property tax revenue/TIF revenue	14,116,884	-11%	16,148,254	14%	15,772,732	-2%	15,286,681	-3%	15,439,548	1%	15,825,537	3%	16,465,303	4%	17,117,314	4%	17,286,838	1%	17,800,493	3%	17,976,848	1%
Specific ownership tax	1,231,646	-3%	1,070,101	-13%	1,110,000	4%	1,110,000	0%	1,110,000	0%	1,132,200	2%	1,154,844	2%	1,177,941	2%	1,201,500	2%	1,225,530	2%	1,250,040	2%
Other	852,142	9%	720,355	-15%	558,495	-22%	573,165	3%	587,514	3%	602,610	3%	618,132	3%	634,292	3%	649,957	2%	666,827	3%	684,176	11%
TOTAL REVENUE	**16,200,672**	**-10%**	**17,938,710**	**11%**	**17,441,227**	**-3%**	**16,969,846**	**-3%**	**17,137,062**	**1%**	**17,560,347**	**2%**	**18,238,279**	**4%**	**18,929,547**	**4%**	**19,138,294**	**1%**	**19,692,850**	**3%**	**19,911,064**	**14%**
Expenditures:																						
Salaries, personnel	6,151,446	5.3%	6,030,846	-2.0%	6,639,034	10.1%	6,805,010	2.5%	7,009,160	3.0%	7,219,435	3.0%	7,436,018	3.0%	7,659,099	3.0%	7,888,871	3.0%	8,125,538	3.0%	8,369,304	3.0%
Payroll tax (PERA, Medicare, 40l(k))	972,301	6%	1,040,321	7%	1,214,279	17%	1,244,636	3%	1,281,975	3%	1,320,435	3%	1,360,048	3%	1,400,849	3%	1,442,875	3%	1,486,161	3%	1,530,746	6%
Employee benefits: insurance, misc.	877,380	26%	987,276	13%	1,142,305	16%	1,124,970	-2%	1,181,218	5%	1,240,279	5%	1,302,293	5%	1,367,408	5%	1,435,778	5%	1,507,567	5%	1,582,945	15%
Employee relations & training	173,680	21%	148,594	-14%	203,997	37%	205,297	1%	209,403	2%	213,591	2%	217,863	2%	222,220	2%	226,664	2%	231,198	2%	235,822	4%
Materials (books, AV, periodicals,...)	1,534,801	-4%	1,617,546	5%	1,853,800	15%	1,890,876	2%	1,928,694	2%	1,967,267	2%	2,006,613	2%	2,046,745	2%	2,087,680	2%	2,129,433	2%	2,172,022	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%	256,939	-1%	262,078	2%	267,319	2%	272,666	2%	278,119	2%	283,681	2%	289,355	2%	295,142	2%	301,045	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%	1,009,064	0%	1,247,377	24%	1,272,325	2%	1,297,771	2%	1,323,726	2%	1,350,201	2%	1,377,205	2%	1,404,749	2%	1,432,844	2%	1,461,501	6%
Friends expenditures	20,656	59%	19,453	-6%	20,000	3%	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%	711,353	41%	595,518	-16%	607,428	2%	619,577	2%	631,968	2%	644,608	2%	657,500	2%	670,650	2%	684,063	2%	697,744	2%
County treasurer's fees	211,988	-10%	242,224	14%	236,591	-2%	230,221	-3%	232,523	1%	238,336	3%	245,486	3%	255,306	4%	257,859	1%	265,595	3%	268,251	1%
Public relations	38,939	-7%	85,115	119%	61,483	-28%	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%	216,330	-6%	224,983	4%	233,982	4%	243,341	4%	253,075	4%	263,198	4%	273,726	4%	284,675	4%	296,062	4%
Office supplies, postage, printing, misc.	203,650	-8%	199,600	-2%	232,318	16%	235,164	1%	238,068	1%	242,829	2%	244,050	1%	247,131	1%	250,273	1%	253,479	1%	256,748	8%
Information technology	468,313	1%	584,041	25%	678,080	16%	691,642	2%	705,474	2%	719,584	2%	733,976	2%	748,655	2%	763,628	2%	778,901	2%	794,479	2%
Nesbitt	3,312	-36%	3,724	12%	3,545	-5%	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%	10,200	2%	10,000	-2%	10,000	0%	10,000	0%
TOTAL EXPENDITURES	**14,025,363**	**3%**	**14,556,671**	**4%**	**15,995,601**	**10%**	**16,280,458**	**2%**	**16,692,206**	**3%**	**17,121,534**	**3%**	**17,562,594**	**3%**	**18,026,121**	**3%**	**18,493,989**	**3%**	**18,979,657**	**3%**	**19,475,692**	**65%**
Transfer to Capital Project Fund	*(2,162,335)*		*(2,306,602)*		*(2,150,602)*		*(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%**	**5,645,011**	**24%**	**4,940,035**	**-12%**	**3,929,423**	**-20%**	**2,674,279**	**-32%**	**1,413,093**	**-47%**	**388,777**	**-72%**	**(407,797)**	**-205%**	**(163,492)**	**-60%**	**139,701**	**-185%**	**165,073**	**-236%**
CAPITAL PROJECT FUND:																						
Beginning Fund balance	3,689,782		2,484,222		4,509,148		5,459,761		5,027,561		4,502,974		4,382,974		4,260,974		4,018,497		4,172,747		4,339,079	0%
Total Projected Revenues	1,414,334		469,727		282,800		267,800		175,413		280,000		278,000		157,523		154,250		156,332		158,578	0%
Total Projected Expenditures	4,782,229		751,403		1,482,789		2,400,000		2,400,000		2,100,000		2,100,000		2,100,000		400,000		400,000		-	0%
COP Transaction	-		-		-		-		-													
Transfer in from General Fund	*2,162,335*		*2,306,602*		*2,150,602*		*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%**	**4,509,148**	**82%**	**5,459,761**	**21%**	**5,027,561**	**-8%**	**4,502,974**	**-10%**	**4,382,974**	**-3%**	**4,260,974**	**-3%**	**4,018,497**	**-6%**	**4,172,747**	**4%**	**4,339,079**	**4%**	**4,907,657**	**0%**
TOTAL COMBINED FUNDS																						
Beginning Fund balance	8,246,382		7,053,795		10,154,159		10,399,796		8,956,984		7,177,253		5,796,067		4,649,751		3,610,700		4,009,255		4,478,780	-185%
Total Projected Revenues	17,615,006		18,408,437		17,724,027		17,237,646		17,312,475		17,840,347		18,516,279		19,087,070		19,292,544		19,849,182		20,069,642	14%
Total Projected Expenditures	18,807,592		15,308,074		17,478,390		18,680,458		19,092,206		19,221,534		19,662,594		20,126,121		18,893,989		19,379,657		19,475,692	65%
COP Transaction																						
ENDING COMBINED FUND BALANCE	**7,053,795**	**-14%**	**10,154,159**	**44%**	**10,399,796**	**2%**	**8,956,984**	**-14%**	**7,177,253**	**-20%**	**5,796,067**	**-19%**	**4,649,751**	**-20%**	**3,610,700**	**-22%**	**4,009,255**	**11%**	**4,478,780**	**12%**	**5,072,730**	**-236%**
Restrictions of FB-Tabor/Staff Funds	490,720		542,861		526,237		512,095		517,112		1,340,135		1,360,473		1,381,211		1,387,474		1,404,110		1,410,657	
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		9,271,285		9,516,546		8,070,025		6,266,534		4,042,644		2,855,326		1,773,839		2,143,349		2,572,316		3,134,601	
Unassigned GF Figure	4,078,856		5,102,152		4,413,801		3,417,331		2,157,170		883,285		(161,368)		(978,681)		(740,638)		(454,082)		(435,256)	
TOTAL CAP Fund Balance	2,484,222		4,509,148		5,459,761		5,027,561		4,502,974		4,382,974		4,260,974		4,018,497		4,172,747		4,339,079		4,907,657	

Unassigned General & CAP FB % of GF exps	47%	66%	62%	52%	40%	31%	23%	17%	19%	20%	23%
Unrestricted Combined Including Committed	44%	64%	59%	50%	38%	24%	16%	10%	12%	14%	16%
Combined FB % of operating expenditures	50%	70%	65%	55%	43%	34%	26%	20%	22%	24%	26%
Materials as a % of operating budget	15%	15%	15%	15%	15%	15%	15%	15%	14%	14%	14%
Salaries & benefits: % of op. budget	58%	56%	58%	58%	58%	58%	59%	59%	59%	60%	60%
Debt services: % of revenue	7.7%	7.0%	7.2%	7.4%	7.3%	7.1%	6.8%	6.6%	6.5%	6.3%	6.3%
Employee training: % of salaries	1.54%	1.39%	2.09%	2.04%	2.02%	2.00%	1.98%	1.96%	1.95%	1.93%	1.91%