

**REVENUE FORECAST**  
**General Fund Revenue Projections**

		2.25%	2.25%	2.25%	2.25%
		Projected	Projected	Projected	Projected
<b>REVENUE</b>	<b>FY 2026</b>	<b>FY 2027</b>	<b>FY 2028</b>	<b>FY 2029</b>	<b>FY 2030</b>
Beginning Balance	\$3,100,000	\$3,169,750	\$3,241,069	\$3,313,993	\$3,388,558
Property Tax	\$5,192,399	\$5,309,228	\$5,428,686	\$5,550,831	\$5,675,725
Personal Property Tax	\$20,000	\$20,450	\$20,910	\$21,381	\$21,862
Public Service Company Real	\$22,500	\$23,006	\$23,524	\$24,053	\$24,594
Public Service Company Tangible	\$30,000	\$30,675	\$31,365	\$32,071	\$32,792
Delinquent Property Tax	\$138,031	\$141,137	\$144,312	\$147,559	\$150,879
Motor Vehicle Tax	\$350,000	\$357,875	\$365,927	\$374,161	\$382,579
Occupational Tax	\$925,000	\$945,813	\$967,093	\$988,853	\$1,011,102
Interest and Penalties	\$15,000	\$15,338	\$15,683	\$16,035	\$16,396
Omitted Property Tax	\$37,500	\$38,344	\$39,206	\$40,089	\$40,991
Interest Income	\$170,000	\$173,825	\$177,736	\$181,735	\$185,824
Student Fees	\$75,000	\$76,688	\$78,413	\$80,177	\$81,981
Student Fees (Extra-Curricular)	\$75,675	\$77,378	\$79,119	\$80,899	\$82,719
Rental Income	\$8,000	\$8,180	\$8,364	\$8,552	\$8,745
Refund of Prior Year Expenses	\$15,000	\$15,338	\$15,683	\$16,035	\$16,396
Miscellaneous Revenue	\$20,000	\$20,450	\$20,910	\$21,381	\$21,862
Medicaid Reimbursement	\$9,500	\$9,714	\$9,932	\$10,156	\$10,384
SEEK Program	\$692,737	\$692,737	\$692,737	\$692,737	\$692,737
National Board Certified Teacher	\$26,000	\$26,585	\$27,183	\$27,795	\$28,420
Revenue in Lieu of Taxes/State	\$8,500	\$8,691	\$8,887	\$9,087	\$9,291
<b>TOTAL GENERAL FUND REVENUE</b>	<b>\$10,930,842</b>	<b>\$11,161,199</b>	<b>\$11,396,740</b>	<b>\$11,637,580</b>	<b>\$11,883,839</b>

**EXPENDITURE FORECAST**  
**General Fund Expenditure Projections**

<b>EXPENDITURES</b>	<b>Projected FY 2026</b>	<b>2.00% Projected FY 2027</b>	<b>2.00% Projected FY 2028</b>	<b>2.00% Projected FY 2029</b>	<b>2.00% Projected FY 2030</b>
District-Wide Extra Duty	\$ 183,076	\$ 186,738	\$ 190,472	\$ 194,282	\$ 198,167
District-Wide Health Services	\$ 134,627	\$ 137,320	\$ 140,066	\$ 142,867	\$ 145,725
District-Wide Professional Development	\$ 17,500	\$ 17,850	\$ 18,207	\$ 18,571	\$ 18,943
District-Wide Instructional Services	\$ 372,200	\$ 379,644	\$ 387,237	\$ 394,982	\$ 402,881
Attendance Services	\$ 67,977	\$ 69,337	\$ 70,723	\$ 72,138	\$ 73,580
Guidance Counseling	\$ 58,395	\$ 59,563	\$ 60,754	\$ 61,969	\$ 63,209
School Board Activities	\$ 19,250	\$ 19,635	\$ 20,028	\$ 20,428	\$ 20,837
Superintendent's Office*	\$ 644,038	\$ 656,919	\$ 670,057	\$ 683,458	\$ 697,127
Finance Office	\$ 164,963	\$ 168,262	\$ 171,628	\$ 175,060	\$ 178,561
Building Operations and Maintenance*	\$ 934,600	\$ 953,292	\$ 972,358	\$ 991,805	\$ 1,011,641
Grounds Maintenance	\$ 185,000	\$ 188,700	\$ 192,474	\$ 196,323	\$ 200,250
APS Library	\$ 113,357	\$ 115,624	\$ 117,937	\$ 120,295	\$ 122,701
Computer/Network Services	\$ 482,624	\$ 492,276	\$ 502,122	\$ 512,164	\$ 522,408
APS Principal's Office	\$ 350,612	\$ 357,624	\$ 364,777	\$ 372,072	\$ 379,514
APS Instruction*	\$ 3,237,904	\$ 3,302,662	\$ 3,368,715	\$ 3,436,090	\$ 3,504,811
ECE	\$ 821,973	\$ 838,412	\$ 855,181	\$ 872,284	\$ 889,730
<b>TOTAL GENERAL FUND EXPENDITURES</b>	<b>\$ 7,788,096</b>	<b>\$ 7,943,858</b>	<b>\$ 8,102,735</b>	<b>\$ 8,264,790</b>	<b>\$ 8,430,086</b>
<b>Revenue/Receipts</b>	<b>\$10,930,842</b>	<b>\$11,161,199</b>	<b>\$11,396,740</b>	<b>\$11,637,580</b>	<b>\$11,883,839</b>
<b>Less Beginning Balance</b>	<b>\$ (3,100,000)</b>	<b>\$ (3,169,750)</b>	<b>\$ (3,241,069)</b>	<b>\$ (3,313,993)</b>	<b>\$ (3,388,558)</b>
<b>Net Revenue</b>	<b>\$7,830,842</b>	<b>\$7,991,449</b>	<b>\$8,155,670</b>	<b>\$8,323,586</b>	<b>\$8,495,281</b>
<b>Less Net Expenditures</b>	<b>\$ (7,788,096)</b>	<b>\$ (7,943,858)</b>	<b>\$ (8,102,735)</b>	<b>\$ (8,264,790)</b>	<b>\$ (8,430,086)</b>
<b>Available Revenue</b>	<b>\$ 42,746</b>	<b>\$ 47,591</b>	<b>\$ 52,935</b>	<b>\$ 58,797</b>	<b>\$ 65,195</b>

\*Less Contingencies:

Sick Leave \$300,000; JCPS Tuition \$100,000; Maintenance \$2,230,000; and General Contingency \$512,746