BLACK RIVER PUBLIC SCHOOL

Five Year Projection 2021-22 Through 2028-29

6/16/2025 16:04

ESTIMATED BRPS REVENUES	** After Audit Adjustments	Based on **934 FTE** Students	Based on **941** Students	Based on **956** Students	Based on **956** Students	Based on **956** Students	Based on **956** Students	Based on **956** Students
Class		**2022-23**	**2023-24**	**2024-25**	**2025-26**	**2026-27**	**2027-28**	**2028-29**
Code	**Description**	**Final Activity ****	**Final Activity ****	**Working Budg.**	**Est. Budget**	**Est. Budget**	**Est. Budget**	**Est. Budget**
1XX	Local Sources	$ 1,039,449	$ 1,201,842	$ 1,292,835	$ 1,214,187	$ 1,244,542	$ 1,275,655	$ 1,307,547
2XX	Intermediate Sources	17,980	$ 14,085	28,200	$ 16,000	$ 16,000	$ 16,000	$ 16,000
3XX	State Sources	9,108,063	$ 9,751,216	10,357,462	$ 10,300,500	$ 10,506,510	$ 10,716,640	$ 10,930,973
4XX	Federal Sources	1,039,055	$ 537,585	424,813	$ 389,154	$ 396,937	$ 404,876	$ 412,973
5xx	Other Financing Sources							
	Grand Total	$ 11,204,547	$ 11,504,728	$ 12,103,310	$ 11,919,841	$ 12,163,989	$ 12,413,171	$ 12,667,493

ESTIMATED BRPS EXPENDITURES								
Func.		**2022-23**	**2023-24**	**2024-25**	**2025-26**	**2026-27**	**2027-28**	**2028-29**
Code	**Description**	**Final Activity ****	**Final Activity ****	**Working Budg.**	**Est. Budget**	**Est. Budget**	**Est. Budget**	**Est. Budget**
111	Salaries	$ 1,199,968	$ 1,221,377	$ 1,308,270	$ 1,351,200	$ 1,405,248	$ 1,461,458	$ 1,519,916
	Health	$ 372,274	$ 324,717	$ 314,770	$ 339,100	$ 373,010	$ 402,851	$ 427,022
	Other Benefits	$ 214,893	$ 198,527	$ 234,450	$ 245,775	$ 253,148	$ 260,743	$ 268,565
	Supplies & Other	$ 57,696	$ 74,982	$ 110,850	$ 72,500	$ 73,950	$ 75,429	$ 76,938
	Totals	$ 1,844,831	$ 1,819,603	$ 1,968,340	$ 2,008,575	$ 2,105,356	$ 2,200,480	$ 2,292,441
112	Salaries	$ 796,132	$ 915,028	$ 993,815	$ 1,025,600	$ 1,066,624	$ 1,109,289	$ 1,153,661
	Health	$ 181,613	$ 166,945	$ 176,975	$ 192,655	$ 211,921	$ 228,874	$ 242,607
	Other Benefits	$ 151,551	$ 150,157	$ 177,350	$ 183,850	$ 189,366	$ 195,046	$ 200,898
	Supplies & Other	$ 47,435	$ 43,794	$ 61,250	$ 57,000	$ 58,140	$ 59,303	$ 60,489
	Totals	$ 1,176,731	$ 1,275,924	$ 1,409,390	$ 1,459,105	$ 1,526,050	$ 1,592,512	$ 1,657,654
113	Salaries	$ 1,318,419	$ 1,289,608	$ 1,353,050	$ 1,399,850	$ 1,455,844	$ 1,514,078	$ 1,574,641
	Health	$ 305,752	$ 279,566	$ 278,000	$ 303,085	$ 333,394	$ 360,065	$ 381,669
	Other Benefits	$ 238,443	$ 218,837	$ 250,425	$ 259,125	$ 266,899	$ 274,906	$ 283,153
	Supplies & Other	$ 123,531	$ 170,892	$ 164,000	$ 156,200	$ 159,324	$ 162,510	$ 165,761
	Totals	$ 1,986,145	$ 1,958,903	$ 2,045,475	$ 2,118,260	$ 2,215,460	$ 2,311,559	$ 2,405,223
122	Salaries	$ 644,961	$ 608,549	$ 606,754	$ 643,622	$ 669,367	$ 696,142	$ 723,987
	Health	$ 153,585	$ 157,156	$ 151,794	$ 167,750	$ 184,525	$ 199,287	$ 211,244
	Other Benefits	$ 94,409	$ 87,245	$ 112,750	$ 121,500	$ 125,145	$ 128,899	$ 132,766
	Supplies & Other	$ 6,401	$ 5,722	$ 5,600	$ 5,550	$ 5,661	$ 5,774	$ 5,890
	Totals	$ 899,356	$ 858,672	$ 876,898	$ 938,422	$ 984,698	$ 1,030,102	$ 1,073,887
125	Salaries	$ 220,984	$ 253,262	$ 318,546	$ 326,900	$ 339,976	$ 353,575	$ 367,718
	Health	$ 52,346	$ 65,732	$ 94,112	$ 99,662	$ 109,628	$ 118,398	$ 125,502
	Other Benefits	$ 38,524	$ 42,449	$ 60,562	$ 62,515	$ 64,390	$ 66,322	$ 68,312
	Supplies & Other	$ 6,088	$ 9,375	$ 59,860	$ 8,950	$ 9,129	$ 9,312	$ 9,498
	Totals	$ 317,942	$ 370,818	$ 533,080	$ 498,027	$ 523,124	$ 547,607	$ 571,030

212	Salaries		$	170,115	$	181,144	$	189,679	$	197,135	$	205,020	$	213,221	$	221,750
	Health		$	35,317	$	35,062	$	38,935	$	42,990	$	47,289	$	51,072	$	54,136
	Other Benefits		$	28,173	$	29,996	$	32,957	$	34,900	$	35,947	$	37,025	$	38,136
	Supplies & Other		$	2,320	$	5,899	$	5,900	$	5,900	$	6,018	$	6,138	$	6,261
		Totals	$	235,925	$	252,101	$	267,471	$	280,925	$	294,274	$	307,457	$	320,284
213	Salaries															
	Health															
	Other Benefits															
	Supplies & Other		$	104,662	$	90,192	$	118,800	$	125,500	$	128,010	$	130,570	$	133,182
		Totals	$	104,662	$	90,192	$	118,800	$	125,500	$	128,010	$	130,570	$	133,182
214	Salaries															
	Health															
	Other Benefits															
	Supplies & Other		$	18,646	$	4,541	$	7,000	$	7,000	$	7,140	$	7,283	$	7,428
		Totals	$	18,646	$	4,541	$	7,000	$	7,000	$	7,140	$	7,283	$	7,428
215	Salaries															
	Health															
	Other Benefits															
	Supplies & Other		$	8,427	$	461	$	2,500	$	2,500	$	2,550	$	2,601	$	2,653
		Totals	$	8,427	$	461	$	2,500	$	2,500	$	2,550	$	2,601	$	2,653
216	Salaries		$	141,568	$	212,520	$	227,600	$	237,000	$	246,480	$	256,339	$	266,593
	Health		$	21,940	$	32,927	$	51,230	$	56,000	$	61,600	$	66,528	$	70,520
	Other Benefits		$	23,904	$	29,995	$	36,800	$	38,300	$	39,449	$	40,632	$	41,851
	Supplies & Other		$	555	$	1,736	$	2,200	$	2,200	$	2,244	$	2,289	$	2,335
		Totals	$	187,967	$	277,178	$	317,830	$	333,500	$	349,773	$	365,789	$	381,299
218	Salaries															
	Health															
	Other Benefits															
	Supplies & Other		$	-	$	-	$	100	$	100	$	100	$	100	$	100
		Totals	$	-	$	-	$	100	$	100	$	100	$	100	$	100
219	Salaries		$	59,735	$	70,742	$	86,433	$	86,200	$	89,648	$	93,234	$	96,963
	Health		$	22,448	$	17,228	$	24,300	$	26,575	$	29,233	$	31,571	$	33,465
	Other Benefits		$	10,255	$	11,075	$	15,550	$	16,415	$	16,907	$	17,415	$	17,937
	Supplies & Other		$	6,149	$	10,968	$	8,400	$	8,450	$	8,619	$	8,791	$	8,967
		Totals	$	98,587	$	110,013	$	134,683	$	137,640	$	144,407	$	151,011	$	157,333
221	Salaries				$	-	$	-								
	Health				$	-	$	-								
	Other Benefits				$	-	$	-								
	Supplies & Other		$	15,301	$	42,283	$	45,950	$	47,000	$	47,940	$	48,899	$	49,877
		Totals	$	15,301	$	42,283	$	45,950	$	47,000	$	47,940	$	48,899	$	49,877
225	Salaries															
	Health															
	Other Benefits															
	Supplies & Other		$	30,881	$	47,050	$	10,000	$	10,000	$	10,200	$	10,404	$	10,612
		Totals	$	30,881	$	47,050	$	10,000	$	10,000	$	10,200	$	10,404	$	10,612

226	Salaries		$ 78,000	$ 82,508	$ 87,060	$ 90,600	$ 94,224	$ 97,993	$ 101,913				
	Health		$ 14,522	$ 14,662	$ 16,175	$ 17,725	$ 19,498	$ 21,057	$ 22,321				
	Other Benefits		$ 14,058	$ 13,600	$ 16,000	$ 16,675	$ 17,175	$ 17,691	$ 18,221				
	Supplies & Other		$ 494	$ 494	$ 600	$ 850	$ 867	$ 884	$ 902				
		Totals	$ 107,074	$ 111,264	$ 119,835	$ 125,850	$ 131,764	$ 137,625	$ 143,357				
231	Salaries												
	Health												
	Other Benefits												
	Supplies & Other		$ 309,235	$ 318,091	$ 345,400	$ 361,100	$ 368,322	$ 375,688	$ 383,202				
		Totals	$ 309,235	$ 318,091	$ 345,400	$ 361,100	$ 368,322	$ 375,688	$ 383,202				
232	Salaries		$ 178,190	$ 191,419	$ 193,000	$ 213,000	$ 213,000	$ 213,000	$ 221,520				
	Health		$ 21,167	$ 20,923	$ 22,800	$ 25,100	$ 26,104	$ 27,148	$ 28,234				
	Other Benefits		$ 30,085	$ 30,365	$ 34,300	$ 39,300	$ 40,479	$ 41,693	$ 42,944				
	Supplies & Other		$ 8,176	$ 2,785	$ 7,200	$ 8,050	$ 8,211	$ 8,375	$ 8,543				
		Totals	$ 237,618	$ 245,492	$ 257,300	$ 285,450	$ 287,794	$ 290,217	$ 301,241				
241	Salaries		$ 598,871	$ 656,957	$ 639,598	$ 660,400	$ 686,816	$ 714,289	$ 742,860				
	Health		$ 123,028	$ 127,306	$ 130,670	$ 144,325	$ 158,758	$ 171,458	$ 181,746				
	Other Benefits		$ 80,421	$ 80,264	$ 99,630	$ 112,875	$ 116,261	$ 119,749	$ 123,342				
	Supplies & Other		$ 95,961	$ 104,275	$ 100,150	$ 101,130	$ 103,153	$ 105,216	$ 107,320				
		Totals	$ 898,281	$ 968,802	$ 970,048	$ 1,018,730	$ 1,064,987	$ 1,110,711	$ 1,155,267				
252	Salaries		$ 200,812	$ 214,701	$ 245,600	$ 200,100	$ 208,104	$ 216,428	$ 225,085				
	Health		$ 14,064	$ 23,866	$ 30,450	$ 33,275	$ 36,603	$ 39,531	$ 41,903				
	Other Benefits		$ 27,804	$ 29,245	$ 40,100	$ 42,200	$ 43,466	$ 44,770	$ 46,113				
	Supplies & Other		$ 3,966	$ 5,680	$ 5,500	$ 5,900	$ 6,018	$ 6,138	$ 6,261				
		Totals	$ 246,646	$ 273,492	$ 321,650	$ 281,475	$ 294,191	$ 306,867	$ 319,362				
259	Salaries												
	Health												
	Other Benefits												
	Supplies & Other		$ 174,463	$ 126,125	$ 143,876	$ 127,610	$ 121,230	$ 115,168	$ 109,410				
		Totals	$ 174,463	$ 126,125	$ 143,876	$ 127,610	$ 121,230	$ 115,168	$ 109,410				
261	Salaries												
	Health												
	Other Benefits												
	Supplies & Other		$ 1,319,205	$ 973,861	$ 1,133,030	$ 1,028,850	$ 1,049,427	$ 1,070,416	$ 1,091,824				
		Totals	$ 1,319,205	$ 973,861	$ 1,133,030	$ 1,028,850	$ 1,049,427	$ 1,070,416	$ 1,091,824				
271	Salaries		$ 35,321	$ 15,455	$ 20,000	$ 21,000	$ 21,840	$ 22,714	$ 23,622				
	Health		$ 25	$ 490	$ 1,250	$ 1,250	$ 1,375	$ 1,485	$ 1,574				
	Other Benefits		$ 154	$ 1,781	$ 4,550	$ 4,950	$ 5,099	$ 5,251	$ 5,409				
	Supplies & Other		$ 58,457	$ 104,028	$ 149,000	$ 61,900	$ 63,138	$ 64,401	$ 65,689				
		Totals	$ 93,957	$ 121,754	$ 174,800	$ 89,100	$ 91,452	$ 93,851	$ 96,294				
284	Salaries		$ 76,429	$ 89,396	$ 99,000	$ 102,000	$ 106,080	$ 110,323	$ 114,736				
	Health		$ 11,169	$ 11,382	$ 12,405	$ 13,575	$ 14,933	$ 16,127	$ 17,095				
	Other Benefits		$ 17,101	$ 14,870	$ 18,900	$ 19,900	$ 20,497	$ 21,112	$ 21,745				
	Supplies & Other		$ 56,245	$ 50,263	$ 102,700	$ 106,850	$ 108,987	$ 111,167	$ 113,390				
		Totals	$ 160,944	$ 165,911	$ 233,005	$ 242,325	$ 250,497	$ 258,729	$ 266,966				

293	Salaries		$ 94,982	$ 118,926	$ 134,793	$ 126,700	$ 131,768	$ 137,039	$ 142,520
	Health		$ 11,053	$ 12,737	$ 11,635	$ 12,400	$ 13,640	$ 14,731	$ 15,615
	Other Benefits		$ 22,655	$ 28,228	$ 27,000	$ 28,410	$ 29,262	$ 30,140	$ 31,044
	Supplies & Other		$ 66,768	$ 89,029	$ 117,300	$ 125,685	$ 128,199	$ 130,763	$ 133,378
		Totals	$ 195,458	$ 248,920	$ 290,728	$ 293,195	$ 302,869	$ 312,673	$ 322,558
321	Salaries		$ 25,696	$ 16,019	$ 7,500	$ 9,500	$ 9,690	$ 9,884	$ 10,081
	Health		$ 3,213	$ 357	$ 870	$ 925	$ 962	$ 1,000	$ 1,040
	Other Benefits		$ 2,677	$ 428	$ 1,140	$ 1,250	$ 1,288	$ 1,326	$ 1,366
	Supplies & Other		$ 55	$ 968	$ -	$ -	$ -	$ -	$ -
		Totals	$ 31,641	$ 17,772	$ 9,510	$ 11,675	$ 11,940	$ 12,210	$ 12,488
450	Salaries								
	Health								
	Other Benefits								
	Supplies & Other		$ -	$ -	$ 1,300	$ 1,300	$ 1,300	$ 1,300	$ 1,300
		Totals	$ -	$ -	$ 1,300	$ 1,300	$ 1,300	$ 401	$ 401
511	Salaries								
	Health								
	Other Benefits								
	Supplies & Other		$ 365,327	$ 383,431	$ 376,311	$ 395,127	$ 413,943	$ 432,759	$ 451,575
		Totals	$ 365,327	$ 380,952	$ 376,311	$ 395,127	$ 413,943	$ 432,759	$ 451,575
625	Salaries								
	Health								
	Other Benefits								
	Supplies & Other		$ -	$ 4,960	$ 3,000	$ 3,000	$ 3,000	$ 3,000	$ 3,000
			$ -	$ 4,960	$ 3,000	$ 3,000	$ 3,000	$ 3,000	$ 3,000
	Grand Total Appropriated	=	$ 11,065,250	$ 11,065,135	$ 12,117,310	$ 12,231,341	$ 12,731,796	$ 13,226,690	$ 13,719,947
	Excess/(Shortfall)		$ 139,297	$ 439,593	$ (14,000)	$ (311,500)	$ (567,807)	$ (813,519)	$ (1,052,454)
Est. Beginning Fund Balance			$ 2,171,454	$ 2,310,751	$ 2,750,344	$ 2,736,344	$ 2,424,844	$ 1,857,037	$ 1,043,518
	Fund Balance Restatement**								
Est. Ending Fund Balance			$ 2,310,751	$ 2,750,344	$ 2,736,344	$ 2,424,844	$ 1,857,037	$ 1,043,518	$ (8,936)
Est Fund Balance to Expenditures			20.9%	24.9%	22.6%	19.8%	14.6%	7.9%	-0.1%

LEGEND	2022-23	2023-34	2024-25	2025-26	2026-27	2027-28	2027-28
		New Schedule - 1 Step - 1 Semester					
Local			2.5%	2.5%	2.25%	2.25%	2.25%
State Aid			2.0% + Growth	Est+$392	2%	2%	2%
Salary - Teachers			1Step(4%)	1Step(4%)	1Step(4%)	1Step(4%)	1Step(4%)
Salary - Other			3.5%	3.5%	3.5%	3.5%	3.5%
Health			4.0%	10.0%	10.0%	8.0%	6.0%
Other Benefits			3.0%	3.0%	3.0%	3.0%	3.0%
Supplies and Other			2.0%	2.0%	2.0%	2.0%	2.0%
	2 Used Buses Purchased		$90,000	$0	$0	$0	$0
	Elevator Estimate		$90,000	$0	$0	$0	$0

4 **These percentage increases were used in most instances.**