

BLACK RIVER PUBLIC SCHOOL
Five Year Projection 2020-21 Through 2025-26
1/19/2023 10:22

ESTIMATED BRPS REVENUES		** After Audit Adjustments		Based on 928 FTE Students 2020-21	Based on 901 FTE Students 2021-22	Based on 940 FTE Students 2022-23	Based on 945 FTE Students 2023-24	Based on 950 FTE Students 2024-25	Based on 950 FTE Students 2025-26
Class Code	Description	Final Activity **	Final Activity **	Est. Budget	Est. Budget	Est. Budget	Est. Budget	Est. Budget	
1XX	Local Sources	\$ 1,173,507	\$ 984,614	\$ 1,050,148	\$ 1,060,649	\$ 1,071,256	\$ 1,081,969		
2XX	Intermediate Sources	\$ 18,200	\$ 18,200	18,200	\$ 18,200	\$ 18,200	\$ 18,200		
3XX	State Sources	\$ 8,061,344	\$ 8,320,837	9,104,963	\$ 9,332,812	\$ 9,565,219	\$ 9,756,523		
4XX	Federal Sources	\$ 726,318	\$ 578,234	925,497	\$ 944,007	\$ 962,887	\$ 982,145		
5xx	Other Financing Sources		\$ 4,225,000						
	Grand Total	\$ 9,979,369	\$ 14,126,885	\$ 11,098,808	\$ 11,355,669	\$ 11,617,562	\$ 11,838,836		

ESTIMATED BRPS EXPENDITURES		2020-21	2021-22	2022-23	2023-24	2024-25	2025-26
Func. Code	Description	Final Activity **	Final Activity **	Est. Budget	Est. Budget	Est. Budget	Est. Budget
111	Salaries	\$ 1,082,407	\$ 1,245,133	\$ 1,291,000	\$ 1,342,640	\$ 1,396,346	\$ 1,452,199
	Health	\$ 315,440	\$ 376,397	\$ 386,600	\$ 402,064	\$ 418,147	\$ 434,872
	Other Benefits	\$ 178,152	\$ 211,997	\$ 232,900	\$ 239,887	\$ 247,084	\$ 254,496
	Supplies & Other	\$ 24,761	\$ 48,915	\$ 57,400	\$ 58,548	\$ 59,719	\$ 60,913
	Totals	\$ 1,600,760	\$ 1,882,442	\$ 1,967,900	\$ 2,043,139	\$ 2,121,295	\$ 2,202,481
112	Salaries	\$ 745,975	\$ 874,525	\$ 789,600	\$ 821,184	\$ 854,031	\$ 888,193
	Health	\$ 162,998	\$ 180,588	\$ 180,500	\$ 187,720	\$ 195,229	\$ 203,038
	Other Benefits	\$ 124,559	\$ 148,699	\$ 166,400	\$ 171,392	\$ 176,534	\$ 181,830
	Supplies & Other	\$ 36,058	\$ 26,928	\$ 53,325	\$ 54,392	\$ 55,479	\$ 56,589
	Totals	\$ 1,069,590	\$ 1,230,740	\$ 1,189,825	\$ 1,234,688	\$ 1,281,273	\$ 1,329,649
113	Salaries	\$ 1,160,325	\$ 1,209,120	\$ 1,297,300	\$ 1,349,192	\$ 1,403,160	\$ 1,459,286
	Health	\$ 288,953	\$ 280,159	\$ 298,800	\$ 310,752	\$ 323,182	\$ 336,109
	Other Benefits	\$ 192,653	\$ 208,800	\$ 239,800	\$ 246,994	\$ 254,404	\$ 262,036
	Supplies & Other	\$ 89,668	\$ 102,541	\$ 131,600	\$ 134,232	\$ 136,917	\$ 139,655
	Totals	\$ 1,731,599	\$ 1,800,620	\$ 1,967,500	\$ 2,041,170	\$ 2,117,662	\$ 2,197,086
122	Salaries	\$ 502,945	\$ 489,104	\$ 643,810	\$ 669,562	\$ 696,345	\$ 724,199
	Health	\$ 220,885	\$ 168,773	\$ 166,310	\$ 172,962	\$ 179,881	\$ 187,076
	Other Benefits	\$ 83,659	\$ 82,027	\$ 101,180	\$ 104,215	\$ 107,342	\$ 110,562
	Supplies & Other	\$ 6,769	\$ 7,154	\$ 11,000	\$ 11,220	\$ 11,444	\$ 11,673
	Totals	\$ 814,258	\$ 747,058	\$ 922,300	\$ 957,960	\$ 995,012	\$ 1,033,510
125	Salaries	\$ 175,005	\$ 199,653	\$ 203,197	\$ 211,325	\$ 219,778	\$ 228,569

	Health	\$ 42,651	\$ 52,057	\$ 47,250	\$ 49,140	\$ 51,106	\$ 53,150
	Other Benefits	\$ 27,409	\$ 31,633	\$ 35,050	\$ 36,102	\$ 37,185	\$ 38,300
	Supplies & Other	\$ 10,048	\$ 7,245	\$ 6,200	\$ 6,324	\$ 6,450	\$ 6,579
	Totals	\$ 255,113	\$ 290,588	\$ 291,697	\$ 302,890	\$ 314,519	\$ 326,598
212	Salaries	\$ 150,607	\$ 117,662	\$ 90,475	\$ 94,094	\$ 97,858	\$ 101,772
	Health	\$ 36,259	\$ 26,274	\$ 25,600	\$ 26,624	\$ 27,689	\$ 28,797
	Other Benefits	\$ 20,945	\$ 22,610	\$ 27,100	\$ 27,913	\$ 28,750	\$ 29,613
	Supplies & Other	\$ 1,037	\$ 4,372	\$ 5,300	\$ 5,406	\$ 5,514	\$ 5,624
	Totals	\$ 208,848	\$ 170,918	\$ 148,475	\$ 154,037	\$ 159,811	\$ 165,806
213	Salaries						
	Health						
	Other Benefits						
	Supplies & Other	\$ 81,631	\$ 89,192	\$ 108,500	\$ 110,670	\$ 112,883	\$ 115,141
	Totals	\$ 81,631	\$ 89,192	\$ 108,500	\$ 110,670	\$ 112,883	\$ 115,141
214	Salaries						
	Health						
	Other Benefits						
	Supplies & Other	\$ 26,621	\$ 27,582	\$ 31,000	\$ 31,620	\$ 32,252	\$ 32,897
	Totals	\$ 26,621	\$ 27,582	\$ 31,000	\$ 31,620	\$ 32,252	\$ 32,897
215	Salaries						
	Health						
	Other Benefits						
	Supplies & Other	\$ 77,175	\$ 78,248	\$ 25,500	\$ 26,010	\$ 26,530	\$ 27,061
	Totals	\$ 77,175	\$ 78,248	\$ 25,500	\$ 26,010	\$ 26,530	\$ 27,061
216	Salaries	\$ 92,001	\$ 120,793	\$ 141,700	\$ 147,368	\$ 153,263	\$ 159,393
	Health	\$ 15,231	\$ 21,388	\$ 22,600	\$ 23,504	\$ 24,444	\$ 25,422
	Other Benefits	\$ 14,252	\$ 20,866	\$ 25,300	\$ 26,059	\$ 26,841	\$ 27,646
	Supplies & Other	\$ 640	\$ 677	\$ 1,900	\$ 1,938	\$ 1,977	\$ 2,016
	Totals	\$ 122,124	\$ 163,724	\$ 191,500	\$ 198,869	\$ 206,524	\$ 214,477
218	Salaries						
	Health						
	Other Benefits						
	Supplies & Other	\$ -	\$ -	\$ 100	\$ 100	\$ 100	\$ 101
	Totals	\$ -	\$ -	\$ 100	\$ 100	\$ 100	\$ 101
219	Salaries	\$ 36,487	\$ 56,738	\$ 63,740	\$ 66,290	\$ 68,941	\$ 71,699
	Health	\$ 9,700	\$ 17,105	\$ 22,360	\$ 23,254	\$ 24,185	\$ 25,152
	Other Benefits	\$ 7,222	\$ 11,092	\$ 13,000	\$ 13,390	\$ 13,792	\$ 14,205
	Supplies & Other	\$ 762	\$ 1,930	\$ 4,600	\$ 4,692	\$ 4,786	\$ 4,882

	Health								
	Other Benefits								
	Supplies & Other								
	Totals	\$ 158,456	\$ 132,168	\$ 156,700	\$ 139,700	\$ 127,700	\$ 119,700		
261	Salaries								
	Health								
	Other Benefits								
	Supplies & Other								
	Totals	\$ 680,822	\$ 873,033	\$ 1,273,600	\$ 1,299,072	\$ 1,325,053	\$ 1,351,555		
271	Salaries	\$ 14,155	\$ 26,762	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000		
	Health	\$ 2,511	\$ 2,383	\$ 4,000	\$ 4,160	\$ 4,326	\$ 4,499		
	Other Benefits	\$ 2,508	\$ 2,916	\$ 7,000	\$ 7,210	\$ 7,000	\$ 7,001		
	Supplies & Other	\$ 52,793	\$ 24,514	\$ 47,200	\$ 48,144	\$ 49,107	\$ 50,089		
	Totals	\$ 71,967	\$ 56,575	\$ 83,200	\$ 84,514	\$ 85,433	\$ 86,589		
284	Salaries	\$ 68,212	\$ 69,688	\$ 80,900	\$ 82,518	\$ 84,168	\$ 85,852		
	Health	\$ 10,948	\$ 11,071	\$ 12,400	\$ 12,896	\$ 13,412	\$ 13,948		
	Other Benefits	\$ 12,596	\$ 14,097	\$ 17,500	\$ 18,025	\$ 1	\$ 2		
	Supplies & Other	\$ 262,224	\$ 45,900	\$ 83,400	\$ 85,068	\$ 86,769	\$ 88,505		
	Totals	\$ 353,980	\$ 140,756	\$ 194,200	\$ 198,507	\$ 184,351	\$ 188,307		
293	Salaries	\$ 78,486	\$ 69,937	\$ 78,900	\$ 80,478	\$ 82,088	\$ 83,729		
	Health	\$ 11,019	\$ 8,741	\$ 12,400	\$ 12,896	\$ 13,412	\$ 13,948		
	Other Benefits	\$ 15,239	\$ 13,040	\$ 20,500	\$ 21,115	\$ 21,748	\$ 22,401		
	Supplies & Other	\$ 31,186	\$ 56,694	\$ 66,900	\$ 68,238	\$ 69,603	\$ 70,995		
	Totals	\$ 135,930	\$ 148,412	\$ 178,700	\$ 182,727	\$ 186,851	\$ 191,073		
321	Salaries	\$ 5,660	\$ 15,097	\$ 18,600	\$ 18,600	\$ 18,600	\$ 18,600		
	Health	\$ 232	\$ 2,026	\$ 3,050	\$ 3,172	\$ 3,299	\$ 3,431		
	Other Benefits	\$ 544	\$ 1,563	\$ 2,300	\$ 2,369	\$ 2,440	\$ 2,513		
	Supplies & Other	\$ -	\$ -	\$ 4,400	\$ 4,488	\$ 4,578	\$ 4,669		
	Totals	\$ 6,436	\$ 18,686	\$ 28,350	\$ 28,629	\$ 28,917	\$ 29,213		
450	Salaries								
	Health								
	Other Benefits								
	Supplies & Other	\$ -	\$ -	\$ 400	\$ 400	\$ 400	\$ 401		
	Totals	\$ -	\$ -	\$ 400	\$ 400	\$ 400	\$ 401		
511	Salaries								
	Health								
	Other Benefits								
	Supplies & Other	\$ 688,085	\$ 4,410,277	\$ 368,000	\$ 385,000	\$ 397,000	\$ 405,000		

Totals	\$	688,085	\$	4,410,277	\$	368,000	\$	385,000	\$	397,000	\$	405,000
625												
		Salaries										
		Health										
		Other Benefits										
		Supplies & Other	\$	20,394	\$	3,000	\$	3,000	\$	3,000	\$	3,000
			\$	20,394	\$	-	\$	3,000	\$	3,000	\$	3,000
		Grand Total Appropriated	\$	9,611,330	\$	13,854,671	\$	11,172,808	\$	11,488,351	\$	12,230,250
		Excess/(Shortfall)	\$	368,039	\$	272,214	\$	(74,000)	\$	(132,682)	\$	(391,414)
		Est. Beginning Fund Balance	\$	1,996,649	\$	1,898,649	\$	2,171,453	\$	2,097,453	\$	1,964,771
		Fund Balance Restatement**		49,289								
		Est. Ending Fund Balance	\$	2,413,977	\$	2,170,863	\$	2,097,453	\$	1,964,771	\$	1,738,939
		Est Fund Balance to Expenditures		25.1%		15.7%		18.8%		17.1%		14.7%
												11.0%

LEGEND	<u>2021-22</u>	<u>2022-23</u>	<u>2023-34</u>	<u>2024-25</u>	<u>2025-26</u>
	2 Step + New Sched				
Salary - Teachers		1Step(4%)	1Step(4%)	1Step(4%)	1Step(4%)
Salary - Other	3.0%	4.0%	4.0%	4.0%	4.0%
Health	0.0%	4.0%	4.0%	4.0%	4.0%
Other Benefits	3.5%	3.0%	3.0%	3.0%	3.0%
Supplies and Other	2.0%	2.0%	2.0%	2.0%	2.0%

These percentage increases were used in most instances.