BHBL 5 Year Fiscal Projection   Actual 2022-2023   Actual 2022-2024   Actu	updated 1-6-2025			Estimated	Estimated	Estimated	Estimated	Estimated		
Under Lange   2022-2021   2023-2024   2024-2025   2025-2026   2025-2026   2025-2026   2025-2026   5. Channe   5. Channe     District Curriculum   52,250,038   52,210,038   52,210,039   52,220,0279   52,220,207   53,227,120   53,227,220   53,227,220   53,227,220   53,227,220   53,227,220   53,227,220   53,227,220   53,227,220   53,227,220   53,227,220   53,228,250   53,228,250   53,228,250   53,228,250   53,228,250   53,228,250   53,228,250   53,228,250   53,228,250   53,228,250   53,228,250   53,228,250   53,228,250   53,228,250   53,228,250   53,228,250   53,228,250 <th>BHBL 5 Year Fiscal Projection</th> <th>Actual</th> <th>Actual</th> <th>Actual</th> <th>Actual</th> <th>Actual</th> <th>Actual</th> <th>Actual</th> <th>Proiected 5 Year</th> <th>Proiected 5 Year</th>	BHBL 5 Year Fiscal Projection	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Proiected 5 Year	Proiected 5 Year
BOCKS   54,644,420   55,000,000   55,67,338   55,000,003   56,613,131   54,644,002   53,133,182   28,715     Internance   51,271,145   52,273,505   52,277,738   52,272,338   52,272,438   53,123,135,123   53,446,705   53,585,401   53,105,001   53,735     Prosion Contributions   51,733,739   53,623,733   53,277,163   53,446,705   53,535,401   53,105,001   53,735     Hold Interance   58,765,437   59,323,835   54,442,200   53,642,727   53,223,148   53,331,182   53,343,148   53,399,372   45,665,414   53,593,937   53,223,213   53,642,700   53,224,250   53,642,779   53,224,250   53,642,779   53,224,250   53,642,779   53,224,250   53,642,779   53,224,250   53,642,779   53,224,250   53,642,779   53,224,250   53,642,773   53,227,272   54,442,00   53,224,250   53,010,00   53,220,251   53,042,773   52,279,475   54,225,755   54,275,757   54,275,757   54,225,755   54,275,757   53,247,570   52,275,757   53,247,577   52,275,	<b>_</b>								•	•
Multicitaneom   \$2,147,214   \$2,279,506   \$2,477,773   \$2,227,239   \$2,227,836   \$2,227,836   \$2,227,836   \$2,227,836   \$2,377,876   \$2,229,543   \$2,100,77   0,64%     Proside Contributions   \$3,72,3290   \$3,325,429   \$2,432,345   \$5,337,161   \$3,446,200   \$3,452,207   \$5,347,214   \$5,66,223   \$1,600,960   \$2,485,4287   \$5,358,101   \$5,358,130   \$5,358,130   \$5,358,130   \$5,358,130   \$5,358,130   \$5,358,130   \$5,358,130   \$5,358,130   \$5,358,136,130   \$5,358,135,130	District Curriculum	\$2,520,436	\$2,718,652	\$2,910,750	\$2,843,492	\$2,982,113	\$3,129,104	\$3,285,014	\$566,362	22.47%
Transportation   51.731.156   52.483.259   52.843.354   52.223.800   53.237.153   53.34.66.706   53.286.440     Hoalth Insurance   53.755.337   59.347.003   54.857.200   54.854.287   55.353.251   55.343.41.332   53.399.927   45.866.934     Payrol Taxe& Chem   53.05.738   53.328.41   53.857.840   55.587.856   55.208.700   55.20	BOCES	\$4,644,420	\$5,100,900	\$5,420,709	\$5,657,538	\$5,905,039	\$6,163,713	\$6,434,082	\$1,333,182	28.71%
Persion Contribution:   \$3,733,900   \$3,855,365   \$4,642,003   \$4,842,227   \$5,253,825   \$5,354,071   \$5,456,223   \$1,600,960   42.88%     Pryroll Taxes & Other   \$3,005,478   \$3,325,820   \$3,357,840   \$5,357,840   \$5,327,825   \$3,720,758   \$5,665,341   \$5,355,100   \$5,288,855   \$5,203,005   \$5,866,731   \$5,351,100   \$5,258,855   \$5,203,005   \$5,258,855   \$5,203,005   \$5,258,855   \$5,200,005   \$5,258,855   \$5,200,005   \$5,258,855   \$5,200,000   \$5,258,000   \$5,258,000   \$5,258,000   \$5,258,000   \$5,258,000   \$5,258,000   \$5,258,000   \$5,258,000   \$5,200,128   \$5,2128,128   <	Maintenance	\$2,147,214	\$2,279,506	\$2,477,773	\$2,527,329	\$2,577,876	\$2,629,433	\$2,297,543	\$18,037	0.84%
Health Instrumance   S8,755,437   59,347,900   59,828,342   510,391,178,43   513,341,832   53,393,727,44   53,393,727,44     Dobt Service: Bonds   S3,81,73,003   S3,397,740   S3,685,700   S3,817,400   S3,817,400   S3,287,400   S5,208,200   S5,208,200   S5,208,200   S5,208,700   S3,287,400   S5,40,200   S5,208,700   S5,208,701   S6,202,70,700   S5,274,51,749   S1,2127,557   S1,2127,	Transportation	\$1,731,156	\$2,483,239	\$2,843,554	\$2,923,806	\$3,377,163	\$3,486,706	\$3,586,440	\$1,103,201	63.73%
Psycol Taxek & Other   51,005,478   51,273,208   53,367,840   53,357,800   53,328,200   53,207,208   53,328,700   53,228,700   53,207,208   53,208,700   <	Pension Contributions	\$3,733,990	\$3,855,363	\$4,642,003	\$4,854,287	\$5,253,825	\$5,354,071	\$5,456,323	\$1,600,960	42.88%
Dett   Sind 1, 30   S3, 341, 30   S3, 341, 30   S3, 324, 300   S3, 324, 300   S5, 208, 200	Health Insurance	\$8,765,437	\$9,347,905	\$9,628,342	\$10,591,176	\$11,438,470	\$12,353,548	\$13,341,832	\$3,993,927	45.56%
Deht Service - BAHs   \$2,275,844   \$1,072,997   \$3,227,786   \$3,120,000   \$1,000,000   \$2,500,000   \$52,600,31   \$1,094,51     Deht Service - BAHs   \$2,483,264   \$3,250,748   \$2,217,845   \$2,300,000   \$2,401,141   \$1,974,973   \$1,027,755   \$1,374     Dither Expenditures   \$7,732,551   \$800,389,317   \$82,778,338   \$87,098,204   \$500,170,378   \$52,479,560   \$533,448   \$33,408   \$33,408   \$33,408   \$33,408   \$35,348   \$44,00,000   \$52,003   \$553,448   \$33,408   \$33,408   \$35,348   \$400,000   \$52,479,560   \$52,479,560   \$53,348   \$30,07%   \$32,279,577   \$20,275   \$51,279,977   \$20,275   \$3,43,48   \$31,608,120   \$3,07%   \$3,07%   \$3,07%   \$3,07%   \$3,07%   \$3,07%   \$3,07%   \$3,07%   \$3,227,475,50   \$51,275,977   \$2,2276   \$47,673,78,77   \$59,24,78,500   \$3,3,07%   \$3,07%   \$3,07%   \$3,07%   \$3,07%   \$3,07%   \$3,07%   \$3,07%   \$3,07%   \$3,07%   \$3,07%   \$3,07%   \$3,07%   \$	Payroll Taxes & Other	\$3,005,478	\$3,325,820	\$3,486,287	\$3,587,840	\$3,654,797	\$3,723,093	\$3,792,754	\$466,934	15.54%
Contractual Statistics   538,256,544   540,037,128   544,051,128   542,025,123   542,023,212   542,023,212   542,023,212   542,023,124   542,023,124   542,023,124   542,023,124   542,023,124   542,023,124   542,023,124   542,023,124   542,023,021   512,072,328   512,072,338   532,043,124   542,023,012   552,043,124   542,013,021   552,043,124   542,013,021   552,043,124   542,013,021   552,043,128   552,042,128   552,042,128   552,042,128   552,042,128   552,042,128   552,042,128   552,042,128   552,042,128	Debt Service - Bonds	\$3,841,340	\$3,854,600	\$3,524,250	\$3,515,500	\$5,982,856	\$5,208,200	\$5,208,700	\$1,354,100	35.25%
Other Expension   52,483,294   53,220,728   52,216,376   52,300,376   52,401,141   51,974,973   51,275,755   51,37%     Interfund Transfers   51,507,398   5903,448   5300,000   540,000   540,000   540,200   550,348   330.000   550,348   330.000   550,348   530,200   550,318,94   330.000   530,494,296   531,409,125   31,579,977   20.27%   20.27%   3.08%   3.30%	Debt Service - BANs	\$2,755,844	\$1,973,997	\$3,227,786	\$3,514,033	\$1,000,000	\$1,500,000	\$2,500,000	\$526,003	19.09%
Interfund Transfers   \$11,073,398   \$900,348   \$300,000   \$400,000   \$400,000   \$400,000   \$400,000   \$400,000   \$400,000   \$400,000   \$400,000   \$400,000   \$400,000   \$400,000   \$400,000   \$400,000   \$400,000   \$400,000   \$400,000   \$400,000   \$400,000   \$500,78,37   \$50,78,37   \$50,78,78,38   \$50,77,78,78,38   \$50,77,77   \$50,77,77   \$20,77,670   \$77,81,79   77,81,79	Contractual Salaries	\$38,256,544	\$40,944,759	\$43,035,128	\$44,362,612	\$45,237,864	\$46,130,621	\$47,041,234	\$6,096,475	15.94%
State Ald (W/ Building Ald)   \$21,573,22,51   \$80,018,917   \$83,778,338   \$87,098,204   \$90,270,378   \$92,479,630   \$95,318,894     Total Expenditure % increase   \$75,392,551   \$80,018,917   \$83,778,338   \$87,098,204   \$90,270,378   \$92,479,630   \$95,318,894   \$15,279,977   20.27%     Total Expenditure % increase   \$15,279,977   \$20,27%   \$2,56%   \$3,07%   \$3,08%   \$1,073,18%   \$4,071,18	Other Expenses	\$2,483,294	\$3,250,728	\$2,281,754		\$2,360,376	\$2,401,141	\$1,974,973	-\$1,275,755	-51.37%
Total Expenditures   573,392,551   \$80,389,17   \$83,779,338   \$87,098,204   \$30,170,378   \$22,479,630   \$59,318,894   \$15,279,977   20.27%     Expenditure % increase   7.69%   \$44,637,900   \$44,637,900   \$44,637,900   \$44,637,900   \$24,527   \$50,961,896   \$52,745,562   \$3,78,375   \$22,90%   3.50%	Interfund Transfers	\$1,507,398	\$903,448	\$300,000	\$400,000	\$400,000	\$400,000	\$400,000	-\$503,448	-33.40%
Total Expenditures   573,392,551   \$80,389,17   \$83,779,338   \$87,098,204   \$30,170,378   \$22,479,630   \$59,318,894   \$15,279,977   20.27%     Expenditure % increase   7.69%   \$44,637,900   \$44,637,900   \$44,637,900   \$44,637,900   \$24,527   \$50,961,896   \$52,745,562   \$3,78,375   \$22,90%   3.50%		\$75.392.551	\$80.038.917	\$83,778,338	\$87.098.204	\$90.170.378	\$92,479,630	\$95.318.894		
Expenditure % Increase   7.69%   6.16%   4.67%   3.96%   3.53%   2.56%   3.07%     Tax Levy   544,337,900   544,929,763   546,232,726   547,573,475   549,238,547   550,961,896   5   5.2745,562   3.50%	Total Expenditures								\$15,279,977	20.27%
Tex Levy   \$44,437,900   \$46,232,726   \$47,573,475   \$49,238,547   \$50,961,896   \$ 52,745,562   \$7,815,799   17.59%     State Ald [N/1 Building Ald]   \$21,674,842   \$26,377,870   \$27,906,601   \$28,743,799   \$23,604   \$3,50%   \$3,50%   \$3,50%   \$3,50%   \$5,031,225   \$5,031,225   \$5,031,225   \$5,031,225   \$5,031,225   \$5,031,225   \$5,031,225   \$5,031,225   \$5,031,225   \$5,031,225   \$50,027,112   \$4,954,677   \$5,834,677   \$5,834,677   \$5,834,677   \$5,834,677   \$5,834,677   \$5,834,677   \$5,834,677   \$5,031,225   \$80,628   18.41%     Other Revenue   \$3,437,474   \$4,490,100   \$4,535,001   \$4,580,351   \$4,626,155   \$4,672,416   \$4,719,140   \$229,040   \$6,66%     Total Revenues   \$74,334,547   \$80,771,782   \$83,478,223   \$85,908,019   \$88,497,926   \$91,083,285   \$94,728,505   \$13,956,723   18.78%     Total Revenues   \$171,545   \$491,881   \$0   \$0   \$0   \$0   \$20   \$21,677,452   \$1,163,634	•								+==)=:=)=::	
State Aid (N/I Building Aid)   S2.1,674,842   S26,377,870   S27,906,601   S28,743,799   S29,606,113   S30,494,296   S   3.10%   S5,031,255   S3,21%     Building Aid   S4,774,433   S4,974,049   S4,874,0433   S4,974,049   S4,977,012   S4,954,677   S4,954,677   S4,974,049   S4,979,010   S4,979,010   S4,979,010   S4,979,010   S4,979,02   S91,083,285   S   9,4728,505   S13,956,723   S208,573										
State Aid (N/I Building Aid)   S21,674,842   S26,377,870   S27,906,601   S28,743,799   S29,606,113   S30,494,296   S   31,409,125   S5,031,255   S23,21%     Building Aid   S4,784,331   S4,974,049   S4,874,049   S4,880,621   S4,626,155   S4,677,2416   S   4,719,140     Other Revenue   S3,437,474   S4,490,100   S4,580,351   S4,626,155   S4,672,416   S   4,719,140   S229,040   6.66%     Total Revenues   S74,334,547   S40,771,782   S88,478,223   S 85,908,019   S88,497,926   S91,083,285   S 9,4728,505   S13,956,723   S13,956,723   S18,78%     Deficit/Surplus   S171,545   S491,881   S0   S13,956,723   S18,956,733   S208,573   S208,573   S208,573   S208,573   S208,573   S208,573	Tax Levy	\$44,437,900	\$44.929.763	\$46.232.726	\$47.573.475	\$49.238.547	\$50.961.896	\$ 52,745,562	\$7.815.799	17.59%
State Ald (N/I Building Ald) \$221,674,842 \$26,377,870 \$27,906,601 \$28,743,799 \$29,606,113 \$30,494,296 \$31,409,125 \$5,031,255 \$23,114   Building Ald \$3,477,409 \$4,803,895 \$5,010,394 \$5,027,112 \$4,954,677 \$5,854,677 \$5,884,677 \$5,884,677 \$5,884,677 \$5,884,677 \$5,884,677 \$5,884,677 \$5,884,677 \$5,12% \$5,80,628 \$18,41%   Other Revenue \$3,437,474 \$4,490,100 \$4,535,001 \$4,580,351 \$4,626,155 \$4,672,416 \$4,719,140 \$229,040 \$6,66%   Total Revenues \$74,334,547 \$80,771,782 \$83,478,223 \$85,908,019 \$88,497,926 \$91,083,285 \$94,728,505 \$13,956,723 \$18,78%   Deficit/Surplus \$171,545 \$491,881 \$0<									<i></i> ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	
Building Aid \$4,754,331 \$4,974,049 \$4,803,895 \$5,010,394 \$5,027,112 \$4,954,677 \$5,854,677 \$5,854,677 \$5,854,677 \$5,824,677 \$5,824,677 \$5,824,677 \$5,824,677 \$5,824,677 \$5,824,677 \$5,824,677 \$5,824,677 \$5,824,677 \$5,12% \$5,13,95,723 \$229,040 \$6,66%   Total Revenues \$5,74,334,547 \$80,771,782 \$83,478,223 \$85,908,019 \$88,497,926 \$91,083,285 \$94,728,505 \$13,956,723 \$18,78% \$13,956,723 \$18,78% \$13,956,723 \$18,78% \$13,956,723 \$18,78% \$13,956,723 \$18,78% \$13,956,723 \$13,956,723 \$13,956,723 \$13,956,723 \$13,956,723 \$13,956,723 \$13,956,723 \$13,956,723 \$208,573 \$208,573 \$208,573 \$208,573 \$208,573 \$208,573 \$208,573 \$208,573 \$208,573		/	/			0.0070	0.0070	0.007.0		
Building Aid \$4,754,331 \$4,974,049 \$4,803,895 \$5,010,394 \$5,027,112 \$4,954,677 \$5,854,677 \$5,854,677 \$5,854,677 \$5,824,677 \$5,824,677 \$5,824,677 \$5,824,677 \$5,824,677 \$5,824,677 \$5,824,677 \$5,824,677 \$5,824,677 \$5,12% \$5,13,95,723 \$229,040 \$6,66%   Total Revenues \$5,74,334,547 \$80,771,782 \$83,478,223 \$85,908,019 \$88,497,926 \$91,083,285 \$94,728,505 \$13,956,723 \$18,78% \$13,956,723 \$18,78% \$13,956,723 \$18,78% \$13,956,723 \$18,78% \$13,956,723 \$18,78% \$13,956,723 \$13,956,723 \$13,956,723 \$13,956,723 \$13,956,723 \$13,956,723 \$13,956,723 \$13,956,723 \$208,573 \$208,573 \$208,573 \$208,573 \$208,573 \$208,573 \$208,573 \$208,573 \$208,573	State Aid (N/I Building Aid)	\$21 674 842	\$26 377 870	\$27 906 601	\$28 743 799	\$29 606 113	\$30 494 296	\$ 31 409 125	\$5 031 255	23,21%
6.93%   18.49%   4.33%   3.19%   2.60%   2.36%   5.12%     Other Revenue   \$3,437,474   \$4,490,100   \$4,535,001   \$4,580,351   \$ 4,626,155   \$ 4,672,416   \$ 4,719,140   \$229,040   6.66%     Total Revenues   \$74,334,547   \$80,771,782   \$ 83,478,223   \$ 85,908,019   \$88,497,926   \$91,083,285   \$ 94,728,505   \$13,956,723   \$18.78%     Balance Sheet Adjustments   \$171,545   \$491,881   \$0   \$0   \$0   \$0   \$0   \$0   \$13,956,723   \$18.78%     Total Estimated Fund Balance   \$6,762,803   \$6,265,987   \$5,965,873   \$4,775,688   \$3,103,236   \$1,16,503   \$208,573   \$20,										
Other Revenue   \$3,437,474   \$4,490,100   \$4,535,001   \$4,580,351   \$4,626,155   \$4,672,416   \$4,719,140   \$229,040   6.66%     Total Revenues   \$74,334,547   \$80,771,782   \$83,478,223   \$85,908,019   \$88,497,926   \$91,083,285   \$94,728,505   \$13,956,723   \$18.78%     Balance Sheet Adjustments   \$171,545   \$491,881   \$0   \$0   \$0   \$0   \$0     Deficit/Surplus   \$171,545   \$491,881   \$00   \$20,000   \$21,05,00   \$220,80,00   \$230,000   \$230,000   \$230,000   \$2									\$000,020	10.41%
Total Revenues \$74,334,547 \$80,771,782 \$83,478,223 \$85,908,019 \$88,497,926 \$91,083,285 \$94,728,505 \$13,956,723 18.78%   Balance Sheet Adjustments \$171,545 \$491,881 \$0 \$		0.5370	10.45%	4.3370	3.1376	2.00/0	2.30%	5.12/0		
Balance Sheet Adjustments   \$171,545   \$491,881   \$0   \$0   \$0   \$0   \$0     Deficit/Surplus   -\$1,058,004   \$732,865   -\$300,114   -\$1,190,185   -\$1,672,452   -\$1,396,344   -\$590,389     Total Estimated Fund Balance   \$6,762,803   \$6,265,987   \$5,965,873   \$4,775,688   \$3,103,236   \$1,706,892   \$1,116,503     Reserve for Tax Certiorari   \$207,827   \$208,573	Other Revenue	\$3,437,474	\$4,490,100	\$4,535,001	\$4,580,351	\$ 4,626,155	\$ 4,672,416	\$ 4,719,140	\$229,040	6.66%
Balance Sheet Adjustments   \$171,545   \$491,881   \$0   \$0   \$0   \$0   \$0     Deficit/Surplus   -\$1,058,004   \$732,865   -\$300,114   -\$1,190,185   -\$1,672,452   -\$1,396,344   -\$590,389     Total Estimated Fund Balance   \$6,762,803   \$6,265,987   \$5,965,873   \$4,775,688   \$3,103,236   \$1,706,892   \$1,116,503     Reserve for Tax Certiorari   \$207,827   \$208,573										
Deficit/Surplus   -\$1,058,004   \$732,865   -\$300,114   -\$1,190,185   -\$1,672,452   -\$1,396,344   -\$590,389     Total Estimated Fund Balance   \$6,762,803   \$6,265,987   \$5,965,873   \$4,775,688   \$3,103,236   \$1,706,892   \$1,116,503     Reserve for Tax Certiorari   \$207,827   \$208,573   \$208,000   \$230,000	Total Revenues	\$74,334,547	\$80,771,782	\$ 83,478,223	\$ 85,908,019	\$88,497,926	\$91,083,285	\$ 94,728,505	\$13,956,723	18.78%
Deficit/Surplus   -\$1,058,004   \$732,865   -\$300,114   -\$1,190,185   -\$1,672,452   -\$1,396,344   -\$590,389     Total Estimated Fund Balance   \$6,762,803   \$6,265,987   \$5,965,873   \$4,775,688   \$3,103,236   \$1,706,892   \$1,116,503     Reserve for Tax Certiorari   \$207,827   \$208,573   \$208,000   \$230,000	Balance Sheet Adjustments	\$171.545	\$491,881	\$0	\$0	\$0	\$0	\$0		
Total Estimated Fund Balance \$6,762,803 \$6,265,987 \$5,965,873 \$4,775,688 \$3,103,236 \$1,706,892 \$1,116,503   Reserve for Tax Certiorari \$207,827 \$208,573 \$208,576,573 \$208,573 \$208,573	bulance once en ajustinento	<i>\\\\\\\\\\\\\</i>	<i>\</i>	ψŪ	ψŪ	ψŪ	ŶŬ	ŶŬ		
Reserve for Tax Certiorari \$207,827 \$208,573 \$208,000 \$230,000 \$230,000 \$230,000 \$230,000 \$230,000 \$30,000 \$30,000 \$30,000 \$30,000 \$30,000 \$30,000 \$30,000 \$30,000 \$30,000 \$30,000 \$23,04,892 \$2,344,892 \$2,344,892 \$2,344,892 \$2,344,892 \$2,34	Deficit/Surplus	-\$1,058,004	\$732,865	-\$300,114	-\$1,190,185	-\$1,672,452	-\$1,396,344	-\$590,389		
Reserve for Tax Certiorari \$207,827 \$208,573 \$208,000 \$230,000 \$230,000 \$230,000 \$230,000 \$230,000 \$30,000 \$30,000 \$30,000 \$30,000 \$30,000 \$30,000 \$30,000 \$30,000 \$30,000 \$30,000 \$23,04,892 \$2,344,892 \$2,344,892 \$2,344,892 \$2,344,892 \$2,34										
Reserve for Workers' Compensation \$150,000 \$230,000 \$30,000 \$230,000 \$30,000 \$30,000 \$30,000 \$30,000 \$30,000 \$30,000 \$230,000 \$30,000 \$230,000 \$230,000 \$230,000 \$230,000 \$230,000 \$230,000 \$230,000 \$230,000 \$230,000 \$230,000 \$230,000 \$230,000 \$20	Total Estimated Fund Balance	\$6,762,803	\$6,265,987	\$5,965,873	\$4,775,688	\$3,103,236	\$1,706,892	\$1,116,503		
Reserve for Workers' Compensation \$150,000 \$230,000 \$230,000 \$230,000 \$230,000 \$230,000   Reserve for Unemployment Insurance \$25,000 \$30,000 \$30,000 \$30,000 \$30,000 \$30,000 \$30,000   Reserve for Retirement Benefits (ERS & TRS) \$2,883,148 \$4,756,663 \$4,756,613 \$4,756,613 \$4,756	Reserve for Tax Certiorari	\$207,827	\$208,573	\$208,573	\$208,573	\$208,573	\$208,573	\$208,573		
Reserve for Unemployment Insurance \$25,000 \$30,000 \$30,000 \$30,000 \$30,000 \$30,000 \$30,000   Reserve for Retirement Benefits (ERS & TRS) \$2,883,148 \$4,756,663 \$4,756,000 \$100,000 \$100,000 \$100,000 \$100,000 \$100,000 \$100,000 \$100,000 \$100,000 \$100,000 \$100,000 \$100,000 \$100,000 \$10,000<	Reserve for Workers' Compensation	\$150,000	\$230,000	\$230,000	\$230,000	\$230,000		\$230,000		
Reserve for Retirement Benefits (ERS & TRS) \$2,883,148 \$4,756,663 \$4,756	-									
Reserve for Emp Ben & Accrued Liabilities \$2,582,591 \$2,344,892 \$100,000 <t< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></t<>										
Reserve for Liability Claims \$100,000 \$100,000 \$100,000 \$100,000 \$100,000 \$100,000 \$100,000   Total Estimated Reserves \$5,948,566 \$7,670,128 \$7	· · · · · · · · · · · · · · · · · · ·									
Total Estimated Reserves \$5,948,566 \$7,670,128 \$7,670,128 \$7,670,128 \$7,670,128 \$7,670,128 \$7,670,128   \$12,711,369 \$13,936,115 \$13,636,001 \$12,445,816 \$10,773,364 \$9,377,020 \$8,786,631	-									
\$12,711,369 \$13,936,115 \$13,636,001 \$12,445,816 \$10,773,364 \$9,377,020 \$8,786,631		+===;===	<i>+</i> <b>-</b> <i>•••••••••••••</i>	+===;===	<i>+</i>	+===;===	<i>+</i> _00,000	+===;===		
	Total Estimated Reserves	\$5,948,566	\$7,670,128	\$7,670,128	\$7,670,128	\$7,670,128	\$7,670,128	\$7,670,128		
FB & Reserves as percentage of expenditures 16.86% 17.41% 16.28% 14.29% 11.95% 10.14% 9.22%		\$12,711,369	\$13,936,115	\$13,636,001	\$12,445,816	\$10,773,364	\$9,377,020	\$8,786,631		
	FB & Reserves as percentage of expenditures	16.86%	17.41%	16.28%	14.29%	11.95%	10.14%	9.22%		

## Assumptions:

1) Health Insurance will increase by 3% in 2024-2025, 10% in 2025-2026, and 8% per year thereafter

2) TRS Contributions will be 10.11% in 2024-2025, 10% in 2025-2026, and 10.5% thereafter

3) ERS Contributions will be 15.2% in 2024-2025, 16.5% in 2025-2026, and 18% in 2026-2027, 2027-2028, and 2028-2029

4) Instructional salaries will increase by approximately 3% in 2024-2025 from contract settlements plus additional expenditures related to the expiration of temp Fed Grants, 3.5% in 2025-2026, and 2% per year thereafter.

5) Non-Instructional salaries will increase by 3% in 2024-2025, 2.5% in 2025-2026, and 2.0% per year thereafter

6) Projected Debt Service Payments reflect estimates for all current referendums (and related State Aid Revenue). Note the conversion of the 2018 BAN to a Bond is scheduled to occur in the 2026-2027 school year

- 7) Material, Supply, Equipment and Fuel costs will increase between 1%- 2% each year, beginning in 2025-2026.
- 8) All BOCES costs (excluding handicapped tuition) will increase by 4% per year beginning in 2024-2025
- 9) Separation Payments for all staff will be \$600,000 per year beginning in 2024-2025
- 10) Special Education Related Services & Tuition will increase by 6% per year beginning in 2025-2026

11) District staffing remains at levels established in the Fall of 2024 through the 2028-2029 school year

12) All recurring Federal grants (Section 611,619, Title I, Title IIA, etc...) remain constant

13) District will not exceed the tax cap in any year (This is assumed to be 2.90% in 2025-2026 and 3.5% per year thereafter) - includes potential growth & capital exclusion

- 14) Total State Aid (with the exception of building aid) will increase by 3% per year beginning in 2025-2026. Building Aid assumes current project completion milestones.
- 15) Other revenues will increase by 1% per year beginning in 2024-2025

16) No further transfers to the Capital Fund for smaller construction projects will occur during the duration of this plan

17) The Jenkins Rd. Property sells in 2024-2025 and proceeds are applied toward a new Tax Reduction Reserve Fund. This funded amount of this new reserve is not identified in the current long range financial plan.

18) Instructional Technology Initiatives proceed according to current replacement schedules and will increase by 4% per year beginning in 2025-2026.

19) BAN Principal payments for for all years assumes 2023 project proceeds as expected. Conversion of 2018 referendum BAN to Bond occurs in 2026-2027

20) Plan assumes the phase in of electric school buses only if request grants are received to offset costs in 2024-2025 and 2025-2026. Beginning in 2026-2027, all bus replacements are assumed to be electric w/grants

In order to remain in a state of good fiscal health, the BHBL Board of Education will strive to keep the combination of unappropriated fund balance, appropriated fund balance, and all reserves at a level at or near 20% of the general fund budget for any given year.