

FARGO BOARD OF EDUCATION MEMO #130 - 2021-22

June 28, 2022

RE: 2022-23 Preliminary Budgets

FROM: Planning Committee, Jim Johnson – Chair
Jackie Gapp, Business Manager
Dr. Rupak Gandhi, Superintendent

BOARD FOCUS: Action Required

Attached to this memo are preliminary budgets and budget assumptions for the General Fund, Building Fund, Special Assessment Fund, Special Levy Fund, Debt Service Fund and Nutrition Services Fund. The Planning Committee reviewed these budgets on May 27, 2022, which have been modified. The budgets are presented to the Board for preliminary approval. Final certification must be filed with the County Auditor by August 10, 2022. Adjustments, if necessary, will be made prior to that date and submitted to the Board for final approval at one of the September board meetings. After the close of the 2021-2022 fiscal year, beginning and ending projected fund balances will be updated as well.

Following are the high points of information for each of the budgets presented:

General Fund: The 2022-23 General Fund budget remains levied at 126.78 mills with a projected 7.5% increase in property tax revenue. Tuition revenue is expected to increase due to Explorer Academy services to other districts. State per pupil aid is based on preliminary June 2022 enrollment at the legislatively approved rate of \$10,237, adjusted for revenue offsets. This results in an estimated state aid increase of \$2,027,000. For purposes of preliminary approval, this budget is presented with an overall 2.0% increase in base salary costs including additional positions based on student and district needs. Health insurance is estimated to increase at 6.0% effective January 1, 2023, with other benefit costs based on estimated salary increases. Due to inflationary cost increases, many expenditure lines are expected to increase, most significantly in utilities. Grant funds are not included at this time. A balanced budget is presented with an estimated fund balance of \$36,973,183.

Building Fund: The Building Fund budget remains levied at 15 mills with projected property tax revenues of \$7,009,000. A fund transfer of \$6,000,000 from the Special Levy Fund will bring total revenues to \$13,502,500. Expenditures are estimated at \$16,091,600, which includes debt service, capital project costs for the North High Track Project and initial costs for the Early Childhood Special Education addition to Hawthorne Elementary. Construction costs for fiscal 2023 will be adjusted to actual upon the close of fiscal 2022. The projected ending fund balance is \$8,684,470.

Special Assessments Fund: The Special Assessment Fund budget remains levied at 1.25 mills with projected property tax revenues of \$585,000. This budget accounts for the annual principal and interest payment on Ed Clapp assessments as well as miscellaneous assessments to District-owned property that occur due to maintenance and repair to city infrastructure. Estimates indicate an ending fund balance of \$599,805 for 2022-23.

Special Levy Fund: The Special Levy Fund budget remains levied at 11.35 mills with projected property tax revenues of \$5,300,000. Expenditures represent a fund transfer of \$6,000,000 to the Building Fund. The estimated ending fund balance for 2022-23 is \$394,855.

Debt Service Fund: Principal and interest payments on Building Fund bonds for 2022-23 are as follows:

<u>Building Fund Bonds</u>	<u>Principal</u>	<u>Interest</u>
2012 Limited Tax Refunding Bond \$24.615M	\$1,265,000	\$28,500
2015 Limited Tax Refunding Bond \$9.835M	-	\$220,900
2015(B) Limited Tax Refunding Bond \$9.750M	-	\$195,000
2015(C) State School Construction Refunding Bond \$6.00M	\$292,200	\$40,300
2016(A) Limited Tax Bond \$9.160M	\$395,000	\$221,600
2016(B) Limited Tax Refunding Bond \$14.310M	\$1,395,000	\$335,900
2018 Limited Tax Bond \$14.0M	\$495,000	\$564,000
2019 Limited Tax Bond \$18.475M	\$175,000	\$519,000
2020 Limited Tax Bond \$11.205M	\$400,000	\$303,200
2022A Limited Tax Bond \$7.485M (estimate)	-	\$157,000
Total Debt Payments	<u>\$4,417,200</u>	<u>\$2,585,400</u>

Nutrition Services Fund: The 2023-23 Nutrition Services budget projects total revenues of \$7,079,350. Expenditures are estimated to be \$8,732,320, inclusive of salary and benefit increases, resulting in a projected deficit of \$1,652,970 and ending Fund Balance of \$646,752.

RECOMMENDATION: Provide preliminary approval of the General Fund, Building Fund, Special Assessments Fund, Special Levy Fund, Debt Service Fund and Nutrition Services Fund budgets.



BOARD OF EDUCATION OF THE CITY OF FARGO
GENERAL FUND PRELIMINARY BUDGET REPORT (NO GRANT FUNDS)
FY2023

	REVISED BUDGET 2022	DRAFT BUDGET 2023	REVISED 2022 TO DRAFT 2023 CHANGE	PERCENTAGE CHANGE
REVENUES				
Property Tax				
1110-Property Tax	\$ 55,070,000	\$ 59,240,000	\$ 4,170,000	7.57%
1115-Property Tax - Prior Years	450,000	450,000	-	0.00%
1191-Interest & Penalties	100,000	100,000	-	0.00%
1210-Electric General, Distribution & Transmission Tax	65,000	65,000	-	0.00%
1220-Telecommunications Tax	658,000	658,000	-	0.00%
1231-Homestead Tax Credit	350,000	350,000	-	0.00%
1232-Veteran's Tax Credit	250,000	250,000	-	0.00%
1250-Mobile Home Tax	29,000	29,000	-	0.00%
1290-Other Revenue in Lieu	150,000	150,000	-	0.00%
Subtotal Local Property Tax	57,122,000	61,292,000	4,170,000	7.30%
Local Revenue				
1322-Special Ed Tuition ND LEA's	350,000	800,000	450,000	128.57%
1340-Summer School Fees	90,000	90,000	-	0.00%
1380-Residential Treatment	237,070	237,000	(70)	-0.03%
1510-Interest Income	300,000	300,000	-	0.00%
1910-Rental Income	370,000	370,000	-	0.00%
1944-Park District	300,000	297,000	(3,000)	-1.00%
1950-Other Services Provided	462,000	485,000	23,000	4.98%
1962-Sale of Vocational Education Houses	375,000	375,000	-	0.00%
1971-Medical Assistance	400,000	400,000	-	0.00%
1980-Student Fees and Parking	93,000	91,000	(2,000)	-2.15%
1991-Printing Revenue	150,000	150,000	-	0.00%
1998-Miscellaneous Revenue	100,000	100,000	-	0.00%
Subtotal Local Revenue	3,227,070	3,695,000	467,930	14.50%
State Revenue				
3110-State Per Pupil Aid	99,793,000	101,820,000	2,027,000	2.03%
3130-State Transportation Aid	1,000,000	1,112,000	112,000	11.20%
3140-State Child Placement	400,000	400,000	-	0.00%
3200-State Handicapped Program Aid	1,500,000	1,500,000	-	0.00%
3310-State Vocational Education Reimbursement	460,000	460,000	-	0.00%
3420-CTE Joint Agreements	205,000	260,000	55,000	26.83%
Subtotal State Revenue	103,358,000	105,552,000	2,194,000	2.12%
Federal Revenue				
4492-ROTC	65,000	65,000	-	0.00%
Subtotal Federal Revenue	65,000	65,000	-	0.00%
Other Sources				
5200-Interfund Transfers	350,000	350,000	-	0.00%
5300-Sale of District Items	30,000	-	(30,000)	-100.00%
Subtotal Other Sources	380,000	350,000	(30,000)	-7.89%
Total Revenues	164,152,070	170,954,000	6,801,930	4.14%



BOARD OF EDUCATION OF THE CITY OF FARGO
GENERAL FUND PRELIMINARY BUDGET REPORT (NO GRANT FUNDS)
FY2023

	REVISED BUDGET 2022	DRAFT BUDGET 2023	REVISED 2022 TO DRAFT 2023 CHANGE	PERCENTAGE CHANGE
EXPENDITURES				
<i>Salary Expense</i>				
111-Administrators	8,461,100	8,663,000	201,900	2.39%
112-Teachers	58,039,700	59,891,000	1,851,300	3.19%
113-Instructional Support Staff	6,772,500	7,120,000	347,500	5.13%
114-Study Committee	47,000	47,000	-	0.00%
115-Department Chair	55,000	55,000	-	0.00%
116-Summer School	655,000	640,000	(15,000)	-2.29%
117-PTO Redemption	15,000	20,300	5,300	35.33%
118-Curriculum Council	35,000	25,000	(10,000)	-28.57%
119-Unused Personal Leave Payout	750,000	750,000	-	0.00%
121-Secretary	4,117,900	4,219,800	101,900	2.47%
122-Aides & Paraeducators	11,000,900	10,989,000	(11,900)	-0.11%
124-Part Time Custodial	241,500	287,000	45,500	18.84%
125-Full Time Custodial	4,235,100	4,015,000	(220,100)	-5.20%
126-Maintenance	2,534,200	2,882,000	347,800	13.72%
132-Substitutes Non-Certified	400,000	400,000	-	0.00%
133-Tutors	5,000	5,000	-	0.00%
134-CEUs	25,000	25,000	-	0.00%
139-Other Temporary	1,100,800	1,025,000	(75,800)	-6.89%
141-Substitutes Certified	1,229,750	1,600,000	370,250	30.11%
151-Paid Leave System Payout	800,000	1,000,000	200,000	25.00%
Subtotal Salary Expense	100,520,450	103,659,100	3,138,650	3.12%
<i>Employee Benefits Expense</i>				
211-Health	12,940,000	13,429,600	489,600	3.78%
212-Life	48,100	49,700	1,600	3.33%
213-Dental	877,800	887,500	9,700	1.11%
214-Long-Term Disability	158,100	176,300	18,200	11.51%
220-FICA	7,168,100	7,301,900	133,800	1.87%
231-Teachers Fund for Retirement	9,062,700	9,239,100	176,400	1.95%
232-Public Employees Retirement System	2,125,300	2,093,100	(32,200)	-1.52%
260-Workers Compensation	297,600	314,200	16,600	5.58%
292-Employee Assistance Program	65,000	65,000	-	0.00%
293-Employer Paid Annuity	100,000	100,000	-	0.00%
Subtotal Employee Benefits Expense	32,842,700	33,656,400	813,700	2.48%
Subtotal Personnel	133,363,150	137,315,500	3,952,350	2.96%
<i>Purchased Professional & Technical Services</i>				
311-Background Checks	50,000	55,000	5,000	10.00%
322-Consultants	535,725	525,000	(10,725)	-2.00%
325-Contracted Instruction	772,500	879,000	106,500	13.79%
331-Audit	60,000	40,000	(20,000)	-33.33%
332-Legal	50,000	30,000	(20,000)	-40.00%
333-Architect	155,320	90,000	(65,320)	-42.06%
334-Evaluation Therapy Services	36,000	40,000	4,000	11.11%
336-Benefit Administration Services	40,000	41,000	1,000	2.50%
338-Contracted Nursing	559,700	560,000	300	0.05%
339-Other Consultants & School Resource Officers	425,000	435,000	10,000	2.35%
344-Financial Services	15,000	15,000	-	0.00%
346-Security Services	100,042	105,000	4,958	4.96%
347-Testing & Inspection	10,225	10,000	(225)	-2.20%
349-License Agreements	1,411,800	1,704,000	292,200	20.70%
Subtotal Purchased Professional & Technical Services	4,221,312	4,529,000	307,688	7.29%



BOARD OF EDUCATION OF THE CITY OF FARGO
GENERAL FUND PRELIMINARY BUDGET REPORT (NO GRANT FUNDS)
FY2023

	REVISED BUDGET 2022	DRAFT BUDGET 2023	REVISED 2022 TO DRAFT 2023 CHANGE	PERCENTAGE CHANGE
<i>Purchased Property Services</i>				
411-Water, Sewer, & Garbage	385,000	480,000	95,000	24.68%
420-Cleaning	36,300	38,000	1,700	4.68%
422-Snow Removal	76,401	65,000	(11,401)	-14.92%
424-Exterminator	6,919	7,000	81	1.17%
425-Laundry	5,000	32,000	27,000	540.00%
431-Repair of Equipment	196,678	209,000	12,322	6.27%
437-Maintenance Contracts	441,062	479,000	37,938	8.60%
439-Contracted Maintenance	1,604,834	2,035,000	430,166	26.80%
441-Land & Building Rental	60,400	50,000	(10,400)	-17.22%
442-Equipment Rental	167,296	168,000	704	0.42%
Subtotal Purchased Property Services	2,979,890	3,563,000	583,110	19.57%
<i>Other Purchased Services</i>				
510-Student Transportation	213,800	164,000	(49,800)	-23.29%
513-Contracted Regular Routes	3,380,000	3,580,000	200,000	5.92%
514-Field Trips	115,975	122,000	6,025	5.20%
515-Energy Saver Routes	2,600,000	2,800,000	200,000	7.69%
517-Shuttle Services	272,500	290,000	17,500	6.42%
521-Liability Insurance	107,000	115,000	8,000	7.48%
526-Vehicle Insurance	40,000	40,000	-	0.00%
527-Property Insurance	294,500	302,000	7,500	2.55%
531-Phone	153,300	150,000	(3,300)	-2.15%
532-Postage	60,000	50,000	(10,000)	-16.67%
540-Advertising	23,700	25,000	1,300	5.49%
541-Publication of Minutes/Bids	17,000	18,000	1,000	5.88%
550-Printing	7,300	7,000	(300)	-4.11%
561-In-State Tuition	1,135,000	1,135,000	-	0.00%
562-Out-of-State Tuition	85,000	85,000	-	0.00%
580-Staff Travel	245,958	268,000	22,042	8.96%
591-Indirect Costs	1,360	-	(1,360)	-100.00%
Subtotal Other Purchased Services	8,752,393	9,151,000	398,607	4.55%
<i>Supplies & Materials</i>				
610-Supplies	3,014,491	3,252,390	237,899	7.89%
621-Natural Gas	435,500	994,000	558,500	128.24%
622-Electricity	2,417,500	2,542,000	124,500	5.15%
624-Fuel Oil	166,905	230,000	63,095	37.80%
626-Gasoline	67,500	78,000	10,500	15.56%
641-Textbooks	475,500	420,000	(55,500)	-11.67%
643-Library Books	175,751	127,000	(48,751)	-27.74%
645-Workbooks	316,428	281,000	(35,428)	-11.20%
Subtotal Supplies & Materials	7,069,575	7,924,390	854,815	12.09%
<i>Land & Equipment</i>				
733-Equipment	1,105,598	1,410,000	304,402	27.53%
735-Techology Equipment	1,620,700	1,690,000	69,300	4.28%
Subtotal Equipment	2,726,298	3,100,000	373,702	13.71%



BOARD OF EDUCATION OF THE CITY OF FARGO
GENERAL FUND PRELIMINARY BUDGET REPORT (NO GRANT FUNDS)
FY2023

	REVISED BUDGET 2022	DRAFT BUDGET 2023	REVISED 2022 TO DRAFT 2023 CHANGE	PERCENTAGE CHANGE
<i>Other Expenditures</i>				
810-Dues, Fees, & Registrations	234,132	245,000	10,868	4.64%
Subtotal Other Expenditures	<u>234,132</u>	<u>245,000</u>	<u>10,868</u>	<u>4.64%</u>
<i>Other Uses of Funds</i>				
920-Transfers	4,805,320	5,126,110	320,790	6.68%
Subtotal Fund Transfers	<u>4,805,320</u>	<u>5,126,110</u>	<u>320,790</u>	<u>6.68%</u>
<i>Total Expenditures</i>	<u><u>164,152,070</u></u>	<u><u>170,954,000</u></u>	<u><u>6,801,930</u></u>	<u><u>4.14%</u></u>
<i>Excess Revenues Over (Under) Expenditures</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	
<i>Beginning Fund Balance</i>	\$ 36,973,183	\$ 36,973,183		
<i>Excess Revenues Over (Under) Expenditures</i>	-	-		
<i>Ending Fund Balance</i>	<u><u>\$ 36,973,183</u></u>	<u><u>\$ 36,973,183</u></u>		



**BOARD OF EDUCATION OF THE CITY OF FARGO
BUILDING FUND PRELIMINARY BUDGET REPORT
FY2023**

	REVISED BUDGET 2022	DRAFT BUDGET 2023	REVISED 2022 TO DRAFT 2023 CHANGE	PERCENTAGE CHANGE
REVENUES				
Property Tax				
1110-Property Tax	\$6,510,000	\$7,009,000	\$499,000	7.67%
1115-Property Tax - Prior Years	45,000	63,000	18,000	40.00%
1191-Interest & Penalties	10,000	15,000	5,000	50.00%
1210-Electric General, Distribution & Transmission Tax	8,000	7,500	(500)	-6.25%
1231-Homestead Tax Credit	35,000	55,000	20,000	57.14%
1232-Veteran's Tax Credit	20,000	25,000	5,000	25.00%
1250-Mobile Home Tax	3,000	3,500	500	16.67%
1290-Other Revenue in Lieu	60,000	45,000	(15,000)	-25.00%
Subtotal Property Tax	6,691,000	7,223,000	532,000	7.95%
Local Revenue				
1510-Interest Income	100,000	150,000	50,000	50.00%
1910-Rental Income	17,500	17,500	-	0.00%
1920-Contributions	-	-	-	#DIV/0!
1944-Park District	-	112,000	112,000	#DIV/0!
Subtotal Local Revenue	117,500	279,500	162,000	137.87%
Other Sources				
5200-Fund Transfers	6,500,000	6,000,000	(500,000)	-7.69%
Subtotal Other Sources	6,500,000	6,000,000	(500,000)	-7.69%
Total Revenues	\$ 13,308,500	\$ 13,502,500	\$ 194,000	1.46%
EXPENDITURES				
Purchased Services				
333-Architect	263,000	657,120	394,120	149.86%
339-Other Services	-	500	500	#DIV/0!
439-Contracted Maintenance	5,204,220	8,083,880	2,879,660	55.33%
Subtotal Purchased Services	5,467,220	8,741,500	3,274,280	59.89%
Supplies, Materials and Equipment				
610-Supplies	20,000	20,000	-	0.00%
622-Electricity	6,000	500	(5,500)	-91.67%
733-Equipment	706,000	40,000	(666,000)	-94.33%
Subtotal Supplies, Materials and Equipment	732,000	60,500	(671,500)	-91.73%
Other Objects				
810-Dues, Fees & Registrations	50,000	-	(50,000)	-100.00%
850-Contingency	607,649	232,000	(375,649)	-61.82%
890-Misc.	45,000	55,000	10,000	22.22%
Subtotal Other Objects	702,649	287,000	(415,649)	-59.15%
Other Uses of Funds				
920-Fund Transfers	8,695,969	7,002,600	(1,693,369)	-19.47%
Subtotal Other Uses of Funds	8,695,969	7,002,600	(1,693,369)	-19.47%
Total Expenditures	15,597,838	16,091,600	493,762	3.17%
Excess Revenues Over (Under) Expenditures	\$ (2,289,338)	\$ (2,589,100)	\$ (299,762)	13.09%
Beginning Fund Balance	\$ 7,545,481	\$ 11,273,570		
Excess Revenues Over (Under) Expenditures	(2,289,338)	(2,589,100)		
Ending Fund Balance	\$ 5,256,143	\$ 8,684,470		



BOARD OF EDUCATION OF THE CITY OF FARGO
SPECIAL ASSESSMENTS FUND PRELIMINARY BUDGET REPORT
FY2023

	REVISED BUDGET 2022	DRAFT BUDGET 2023	REVISED 2022 TO DRAFT 2023 CHANGE	PERCENTAGE CHANGE
REVENUES				
<i>Property Tax</i>				
1110-Property Tax	\$543,000	\$585,000	\$42,000	7.73%
1115-Property Tax - Prior Years	3,000	4,500	1,500	50.00%
1191-Interest & Penalties	1,000	1,000	-	0.00%
1210-Electric General, Distribution & Transmission Tax	500	500	-	0.00%
1231-Homestead Tax Credit	2,500	3,500	1,000	40.00%
1232-Veteran's Tax Credit	2,000	2,500	500	25.00%
1250-Mobile Home Tax	250	250	-	0.00%
1290-Other Revenue in Lieu	4,000	3,000	(1,000)	-25.00%
Subtotal Revenues	556,250	600,250	44,000	7.91%
EXPENDITURES				
<i>Other Uses of Funds</i>				
711-Special Assessments	450,000	440,000	(10,000)	-2.22%
830-Interest	28,000	27,000	(1,000)	-3.57%
Subtotal Expenditures	478,000	467,000	(11,000)	-2.30%
<i>Excess Revenues Over (Under) Expenditures</i>	\$ 78,250	\$ 133,250	\$ 55,000	70.29%
<i>Beginning Fund Balance</i>	\$ 388,305	\$ 466,555		
<i>Excess Revenues Over (Under) Expenditures</i>	78,250	133,250		
<i>Ending Fund Balance</i>	\$ 466,555	\$ 599,805		



**BOARD OF EDUCATION OF THE CITY OF FARGO
SPECIAL LEVY FUND PRELIMINARY BUDGET REPORT
FY2023**

	REVISED BUDGET 2022	DRAFT BUDGET 2023	REVISED 2022 TO DRAFT 2023 CHANGE	PERCENTAGE CHANGE
REVENUES				
<i>Property Tax</i>				
1110-Property Tax	\$4,930,000	\$5,300,000	\$370,000	7.51%
1115-Property Tax - Prior Years	35,000	48,000	13,000	37.14%
1191-Interest & Penalties	9,000	12,000	3,000	33.33%
1210-Electric General, Distribution & Transmission Tax	5,700	5,500	(200)	-3.51%
1220-Telecommunications Tax	-	-	-	#DIV/0!
1231-Homestead Tax Credit	30,000	35,000	5,000	16.67%
1232-Veteran's Tax Credit	20,000	25,000	5,000	25.00%
1250-Mobile Home Tax	3,000	2,500	(500)	-16.67%
1290-Other Revenue in Lieu	44,000	40,000	(4,000)	-9.09%
Subtotal Revenues	<u>5,076,700</u>	<u>5,468,000</u>	<u>391,300</u>	<u>7.71%</u>
EXPENDITURES				
<i>Other Uses of Funds</i>				
920-Transfers	6,500,000	6,000,000	(500,000)	-7.69%
Subtotal Expenditures	<u>6,500,000</u>	<u>6,000,000</u>	<u>(500,000)</u>	<u>-7.69%</u>
<i>Excess Revenues Over (Under) Expenditures</i>	<u>\$ (1,423,300)</u>	<u>\$ (532,000)</u>	<u>\$ 891,300</u>	<u>15.40%</u>
<i>Beginning Fund Balance</i>	\$ 2,350,155	\$ 926,855		
<i>Excess Revenues Over (Under) Expenditures</i>	<u>(1,423,300)</u>	<u>(532,000)</u>		
<i>Ending Fund Balance</i>	<u>\$ 926,855</u>	<u>\$ 394,855</u>		



**BOARD OF EDUCATION OF THE CITY OF FARGO
DEBT SERVICE FUND PRELIMINARY BUDGET REPORT
FY2023**

	REVISED BUDGET 2022	DRAFT BUDGET 2023	REVISED 2022 TO DRAFT 2023 CHANGE	PERCENTAGE CHANGE
REVENUES				
<i>Other Sources</i>				
5200-Fund Transfers	\$ 8,695,970	\$ 7,002,600	\$ (1,693,370)	-19.47%
Subtotal Revenues	<u>8,695,970</u>	<u>7,002,600</u>	<u>(1,693,370)</u>	<u>-19.47%</u>
EXPENDITURES				
<i>Other Uses of Funds</i>				
830-Interest	2,616,714	2,585,400	(31,314)	-1.20%
910-Principal	6,079,256	4,417,200	(1,662,056)	-27.34%
Subtotal Expenditures	<u>8,695,970</u>	<u>7,002,600</u>	<u>(1,693,370)</u>	<u>-19.47%</u>
<i>Excess Revenues Over (Under) Expenditures</i>	\$ -	\$ -	\$ -	-
<i>Beginning Fund Balance</i>	\$ -	\$ -		
<i>Excess Revenues Over (Under) Expenditures</i>	\$ -	\$ -		
<i>Ending Fund Balance</i>	<u>\$ -</u>	<u>\$ -</u>		



BOARD OF EDUCATION OF THE CITY OF FARGO
NUTRITION SERVICES FUND PRELIMINARY BUDGET REPORT (NO GRANT FUNDS)
FY2023

	REVISED BUDGET 2022	DRAFT BUDGET 2023	REVISED 2022 TO DRAFT 2023 CHANGE	PERCENTAGE CHANGE
REVENUES				
Local Revenue				
1510-Interest Income	10,000	7,500	(2,500)	-25.00%
1611-Lunch Program	-	2,237,500	2,237,500	#DIV/0!
1612-Lunch Program Faculty	42,480	49,400	6,920	16.29%
1621-Breakfast Program	-	177,800	177,800	#DIV/0!
1631-A La Carte	452,050	573,400	121,350	26.84%
1632-Breakfast A La Carte	43,615	100,000	56,385	129.28%
1633-After School Sales	22,000	15,200	(6,800)	-30.91%
1635-Catering	40,000	15,000	(25,000)	-62.50%
1641-Milk Program	84,150	136,400	52,250	62.09%
1661-Other Income	5,000	5,000	-	0.00%
1929-FPS Foundation Contribution	18,000	30,000	12,000	66.67%
1993-Vending	1,000	1,400	400	40.00%
Subtotal Local Revenue	718,295	3,348,600	2,630,305	366.19%
State Revenue				
3950-State Food Program	-	55,000	55,000	#DIV/0!
Subtotal State Revenue	-	55,000	55,000	#DIV/0!
Federal Revenue				
4550-Summer Food Program	200,000	200,000	-	0.00%
4551 School Lunch Program Paid	5,000,000	350,000	(4,650,000)	-93.00%
4552-School Lunch Program Reduced	-	300,000	300,000	#DIV/0!
4553-School Lunch Program Free	-	1,750,000	1,750,000	#DIV/0!
4554-School Breakfast Program	1,083,500	700,000	(383,500)	-35.39%
4555-Cash in Lieu	150	250	100	66.67%
4556-Meals	5,500	5,500	-	0.00%
4558-Commodities	350,000	350,000	-	0.00%
Subtotal Federal Revenue	6,639,150	3,655,750	(2,983,400)	-44.94%
Other Sources				
5200-Interfund Transfers	40,000	20,000	(20,000)	-50.00%
Subtotal Fund Transfers	40,000	20,000	(20,000)	-50.00%
Total Revenues	7,397,445	7,079,350	(318,095)	-4.30%



BOARD OF EDUCATION OF THE CITY OF FARGO
NUTRITION SERVICES FUND PRELIMINARY BUDGET REPORT (NO GRANT FUNDS)
FY2023

	REVISED BUDGET 2022	DRAFT BUDGET 2023	REVISED 2022 TO DRAFT 2023 CHANGE	PERCENTAGE CHANGE
EXPENDITURES				
Salary Expense				
111-Administrators	115,200	119,100	3,900	3.39%
119-Unused Personal Leave Payout	20,000	20,000	-	0.00%
121-Secretary	159,000	131,700	(27,300)	-17.17%
126-Maintenance	196,800	208,300	11,500	5.84%
127-Nutrition Services Staff	2,190,200	2,451,400	261,200	11.93%
139-Cell Phone Stipend	720	720	-	0.00%
151-Paid Leave System Payout	21,000	16,000	(5,000)	-23.81%
Subtotal Salary Expense	<u>2,702,920</u>	<u>2,947,220</u>	244,300	9.04%
Employee Benefits Expense				
211-Health	394,208	443,500	49,292	12.50%
212-Life	1,636	2,000	364	22.25%
213-Dental	28,400	31,100	2,700	9.51%
214-Long-Term Disability	3,381	3,800	419	12.39%
220-FICA	184,981	226,000	41,019	22.17%
232-Public Employees Retirement System	157,189	171,300	14,111	8.98%
260-Workers Compensation	7,884	9,100	1,216	15.42%
Subtotal Employee Benefits Expense	<u>777,679</u>	<u>886,800</u>	109,121	14.03%
Subtotal Personnel	<u>3,480,599</u>	<u>3,834,020</u>	353,421	10.15%
Purchased Services				
335-Computer Services	99,500	100,000	500	0.50%
344-Financial Services	31,000	125,000	94,000	303.23%
424-Exterminating Services	4,500	4,900	400	8.89%
432-Other Equipment Repair	112,500	104,000	(8,500)	-7.56%
434-Fire Extinguisher Repair	15,000	17,000	2,000	13.33%
437-Maintenance Agreements	5,800	6,500	700	12.07%
583-Director Travel	2,000	1,200	(800)	-40.00%
585-Staff Travel	1,500	3,000	1,500	100.00%
Subtotal Purchased Services	<u>271,800</u>	<u>361,600</u>	89,800	33.04%
Supplies, Materials and Equipment				
610-Supplies	20,000	12,000	(8,000)	-40.00%
611-Paper Supplies	185,000	197,000	12,000	6.49%
613-Repair Services	32,000	35,000	3,000	9.38%
614-Smallwares Supplies	48,400	65,000	16,600	34.30%
661-Purchased Food	2,625,000	2,723,800	98,800	3.76%
666-Dairy	374,000	380,000	6,000	1.60%
668-Commodity Fees	35,000	35,000	-	0.00%
669-Commodities	350,000	350,000	-	0.00%
733-Equipment	490,000	350,000	(140,000)	-28.57%
Subtotal Supplies, Materials and Equipment	<u>4,159,400</u>	<u>4,147,800</u>	(11,600)	-0.28%



BOARD OF EDUCATION OF THE CITY OF FARGO
NUTRITION SERVICES FUND PRELIMINARY BUDGET REPORT (NO GRANT FUNDS)
FY2023

	REVISED BUDGET 2022	DRAFT BUDGET 2023	REVISED 2022 TO DRAFT 2023 CHANGE	PERCENTAGE CHANGE
Other Objects				
810-Dues, Fees, & Registrations	8,700	8,900	200	2.30%
860-Bad Debt	-	30,000	30,000	#DIV/0!
Subtotal Other Expenditures	8,700	38,900	30,200	347.13%
Other Uses of Funds				
920-Transfers	350,000	350,000	-	0.00%
Subtotal Fund Transfers	350,000	350,000	-	0.00%
Total Expenditures	8,270,499	8,732,320	461,821	5.58%
Excess Revenues Over (Under) Expenditures	\$ (873,054)	\$ (1,652,970)	\$ (779,916)	89.33%
Beginning Fund Balance	\$ 3,172,776	\$ 2,299,722		
Excess Revenues Over (Under) Expenditures	(873,054)	(1,652,970)		
Ending Fund Balance	\$ 2,299,722	\$ 646,752		