

FARGO BOARD OF EDUCATION MEMO #41 – 2022-23

September 27, 2022

RE: 2022-23 Final Mill Levy Certification and Budget Approval

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

BOARD FOCUS: Action Required

In accordance with NDCC 57-15-13 School District Tax Levies, we recommend the Board of Education adopt the final mill levies and budgets for the 2022-2023 school year. A total of 154.38 mills will be levied based on an estimated taxable valuation of \$495,000,000, which represents no change over the number of mills levied in the previous year.

The Board of Education provided preliminary approval on June 28, 2022.

General Fund: The net change to the General Fund Budget is zero and the budget remains balanced for fiscal 2023. Projected revenues and expenditures each increased \$409,400 due to final estimates of taxable value and special education contracted services and transportation costs. *Mills levied are 126.78.*

A separate report is provided for budgeted general fund grant resources and expenditures as well.

Building Fund: The net change to the Building Fund Budget is a decrease of \$2,500,000 for the phased completion of building fund construction projects and chiller replacement at South High School. *Mills levied are 15.0.*

Special Assessments Fund: No change. *Mills levied are 1.25.*

Special Levy Fund: No change. *Mills levied are 11.35.*

Debt Service Fund: No change.

Nutrition Services: No change.

RECOMMENDATION: Adopt the final budgets, levying a total of 154.38 mills for the 2022-2023 school year, and instruct administration to submit the Certificate of Levy to the County Auditor.



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

	FINAL YTD 2022	PRELIMINARY BUDGET 2023	ADOPTED BUDGET 2023	BUDGET CHANGE \$	BUDGET CHANGE %
REVENUES					
Property Tax					
1110-Property Tax	\$ 53,948,688	\$ 59,240,000	\$ 59,615,000	\$ 375,000	0.63%
1115-Property Tax - Prior Years	453,860	450,000	450,000	-	0.00%
1191-Interest & Penalties	113,621	100,000	100,000	-	0.00%
1210-Electric General, Distribution & Transmission Tax	66,583	65,000	65,000	-	0.00%
1220-Telecommunications Tax	658,294	658,000	658,000	-	0.00%
1231-Homestead Tax Credit	377,130	350,000	350,000	-	0.00%
1232-Veteran's Tax Credit	380,061	250,000	250,000	-	0.00%
1250-Mobile Home Tax	24,563	29,000	29,000	-	0.00%
1290-Other Revenue in Lieu	197,260	150,000	150,000	-	0.00%
Subtotal Local Property Tax	56,220,060	61,292,000	61,667,000	375,000	0.61%
Local Revenue					
1312-Regular Tuition ND LEA's	2,711	-	-	-	#DIV/0!
1322-Special Ed Tuition ND LEA's	356,626	800,000	800,000	-	0.00%
1340-Summer School Fees	94,774	90,000	90,000	-	0.00%
1380-Residential Treatment	200,812	237,000	274,000	37,000	15.61%
1510-Interest Income	203,610	300,000	300,000	-	0.00%
1910-Rental Income	313,541	370,000	370,000	-	0.00%
1920-Contributions	5,952	-	-	-	#DIV/0!
1944-Park District	300,350	297,000	297,000	-	0.00%
1950-Other Services Provided	614,260	485,000	485,000	-	0.00%
1962-Sale of Vocational Education Houses	293,766	375,000	375,000	-	0.00%
1971-Medical Assistance	572,196	400,000	400,000	-	0.00%
1980-Student Fees and Parking	120,191	91,000	91,000	-	0.00%
1991-Printing Revenue	141,684	150,000	150,000	-	0.00%
1998-Miscellaneous Revenue	202,049	100,000	100,000	-	0.00%
Subtotal Local Revenue	3,422,522	3,695,000	3,732,000	37,000	1.00%
State Revenue					
3110-State Per Pupil Aid	99,361,794	101,820,000	101,817,400	(2,600)	0.00%
3130-State Transportation Aid	1,102,289	1,112,000	1,112,000	-	0.00%
3140-State Child Placement	300,995	400,000	400,000	-	0.00%
3200-State Handicapped Program Aid	1,732,016	1,500,000	1,500,000	-	0.00%
3310-State Vocational Education Reimbursement	502,175	460,000	460,000	-	0.00%
3420-CTE Joint Agreements	233,329	260,000	260,000	-	0.00%
Subtotal State Revenue	103,232,598	105,552,000	105,549,400	(2,600)	0.00%
Federal Revenue					
4492-ROTC	65,688	65,000	65,000	-	0.00%
4590-Other Federal	31,425	-	-	-	#DIV/0!
Subtotal Federal Revenue	97,113	65,000	65,000	-	0.00%
Other Sources					
5200-Interfund Transfers	350,000	350,000	350,000	-	0.00%
5300-Sale of District Items	13,599	-	-	-	#DIV/0!
5400-Refund of Prior Year Expenses	63,992	-	-	-	#DIV/0!
Subtotal Other Sources	427,591	350,000	350,000	-	0.00%
Total Revenues	163,399,884	170,954,000	171,363,400	409,400	0.24%



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

	FINAL YTD 2022	PRELIMINARY BUDGET 2023	ADOPTED BUDGET 2023	BUDGET CHANGE \$	BUDGET CHANGE %
EXPENDITURES					
Salary Expense					
111-Administrators	8,465,933	8,663,000	8,661,600	(1,400)	-0.02%
112-Teachers	57,470,483	59,891,000	59,890,900	(100)	0.00%
113-Instructional Support Staff	6,945,261	7,120,000	7,121,500	1,500	0.02%
114-Study Committee	42,608	47,000	47,000	-	0.00%
115-Department Chair	53,065	55,000	55,000	-	0.00%
116-Summer School	754,235	640,000	645,000	5,000	0.78%
117-PTO Redemption	1,263	20,300	20,300	-	0.00%
118-Curriculum Council	14,704	25,000	25,000	-	0.00%
119-Unused Personal Leave Payout	266,350	750,000	750,000	-	0.00%
121-Secretary	4,204,152	4,219,800	4,219,800	-	0.00%
122-Aides & Paraeducators	10,308,589	10,989,000	10,998,100	9,100	0.08%
124-Part Time Custodial	304,930	287,000	287,000	-	0.00%
125-Full Time Custodial	4,053,314	4,015,000	4,015,000	-	0.00%
126-Maintenance	2,767,475	2,882,000	2,882,000	-	0.00%
132-Substitutes Non-Certified	318,448	400,000	400,000	-	0.00%
133-Tutors	10,872	5,000	5,000	-	0.00%
134-CEUs	23,210	25,000	25,000	-	0.00%
139-Other Temporary	930,672	1,025,000	1,028,390	3,390	0.33%
141-Substitutes Certified	1,572,595	1,600,000	1,601,598	1,598	0.10%
151-Paid Leave System Payout	525,993	1,000,000	999,000	(1,000)	-0.10%
Subtotal Salary Expense	99,034,152	103,659,100	103,677,188	18,088	0.02%
Employee Benefits Expense					
211-Health	12,779,317	13,429,600	13,450,930	21,330	0.16%
212-Life	47,805	49,700	49,660	(40)	-0.08%
213-Dental	894,478	887,500	889,230	1,730	0.19%
214-Long-Term Disability	165,855	176,300	176,340	40	0.02%
220-FICA	7,125,165	7,301,900	7,303,960	2,060	0.03%
231-Teachers Fund for Retirement	9,011,063	9,239,100	9,241,055	1,955	0.02%
232-Public Employees Retirement System	2,053,346	2,093,100	2,094,722	1,622	0.08%
260-Workers Compensation	302,034	314,200	314,255	55	0.02%
292-Employee Assistance Program	61,953	65,000	65,000	-	0.00%
293-Employer Paid Annuity	(308,075)	100,000	100,000	-	0.00%
Subtotal Employee Benefits Expense	32,132,941	33,656,400	33,685,152	28,752	0.09%
Subtotal Personnel	131,167,093	137,315,500	137,362,340	46,840	0.03%
Purchased Professional & Technical Services					
311-Background Checks	62,147	55,000	55,000	-	0.00%
322-Consultants	543,036	525,000	587,000	62,000	11.81%
325-Contracted Instruction	1,243,219	879,000	890,000	11,000	1.25%
331-Audit	58,250	40,000	40,000	-	0.00%
332-Legal	107,659	30,000	30,000	-	0.00%
333-Architect	163,877	90,000	90,000	-	0.00%
334-Evaluation Therapy Services	38,400	40,000	140,000	100,000	250.00%
336-Benefit Administration Services	42,199	41,000	41,000	-	0.00%
338-Contracted Nursing	501,910	560,000	560,000	-	0.00%
339-Other Consultants & School Resource Officers	423,705	435,000	435,000	-	0.00%
344-Financial Services	22,985	15,000	15,000	-	0.00%
346-Security Services	83,648	105,000	105,000	-	0.00%
347-Testing & Inspection	9,775	10,000	10,000	-	0.00%
349-License Agreements	1,628,869	1,704,000	1,718,000	14,000	0.82%
Subtotal Purchased Professional & Technical Services	4,929,679	4,529,000	4,716,000	187,000	4.13%



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

	FINAL YTD 2022	PRELIMINARY BUDGET 2023	ADOPTED BUDGET 2023	BUDGET CHANGE \$	BUDGET CHANGE %
<i>Purchased Property Services</i>					
411-Water, Sewer, & Garbage	455,074	480,000	480,000	-	0.00%
420-Cleaning	34,432	38,000	38,000	-	0.00%
422-Snow Removal	67,484	65,000	65,000	-	0.00%
424-Exterminator	1,658	7,000	7,000	-	0.00%
425-Laundry	10,675	32,000	27,220	(4,780)	-14.94%
431-Repair of Equipment	180,066	209,000	209,000	-	0.00%
437-Maintenance Contracts	395,569	479,000	479,100	100	0.02%
439-Contracted Maintenance	1,729,502	2,035,000	2,035,050	50	0.00%
441-Land & Building Rental	61,398	50,000	50,000	-	0.00%
442-Equipment Rental	173,608	168,000	168,000	-	0.00%
450-Contracted	-	-	-	-	#DIV/0!
Subtotal Purchased Property Services	3,109,466	3,563,000	3,558,370	(4,630)	-0.13%
<i>Other Purchased Services</i>					
510-Student Transportation	121,370	164,000	324,000	160,000	97.56%
513-Contracted Regular Routes	2,817,894	3,580,000	3,580,000	-	0.00%
514-Field Trips	83,969	122,000	122,000	-	0.00%
515-Energy Saver Routes	2,633,375	2,800,000	2,800,000	-	0.00%
517-Shuttle Services	294,287	290,000	290,000	-	0.00%
521-Liability Insurance	105,833	115,000	115,000	-	0.00%
526-Vehicle Insurance	35,255	40,000	40,000	-	0.00%
527-Property Insurance	277,781	302,000	302,000	-	0.00%
531-Phone	169,071	150,000	150,000	-	0.00%
532-Postage	61,149	50,000	50,000	-	0.00%
540-Advertising	24,572	25,000	25,000	-	0.00%
541-Publication of Minutes/Bids	22,723	18,000	18,000	-	0.00%
550-Printing	4,354	7,000	7,000	-	0.00%
561-In-State Tuition	1,762,862	1,135,000	1,135,000	-	0.00%
562-Out-of-State Tuition	40,260	85,000	85,000	-	0.00%
580-Staff Travel	176,662	268,000	267,325	(675)	-0.25%
591-Indirect Costs	-	-	-	-	#DIV/0!
Subtotal Other Purchased Services	8,631,417	9,151,000	9,310,325	159,325	1.74%
<i>Supplies & Materials</i>					
610-Supplies	2,987,779	3,252,390	3,256,979	4,589	0.14%
621-Natural Gas	844,347	994,000	994,000	-	0.00%
622-Electricity	2,886,547	2,542,000	2,542,000	-	0.00%
624-Fuel Oil	160,267	230,000	230,000	-	0.00%
626-Gasoline	89,431	78,000	78,000	-	0.00%
641-Textbooks	454,804	420,000	420,000	-	0.00%
643-Library Books	165,520	127,000	127,000	-	0.00%
645-Workbooks	248,819	281,000	284,000	3,000	1.07%
Subtotal Supplies & Materials	7,837,514	7,924,390	7,931,979	7,589	0.10%
<i>Land & Equipment</i>					
733-Equipment	1,068,398	1,410,000	1,418,129	8,129	0.58%
735-Techology Equipment	1,627,918	1,690,000	1,690,000	-	0.00%
Subtotal Equipment	2,696,316	3,100,000	3,108,129	8,129	0.26%



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

	FINAL YTD 2022	PRELIMINARY BUDGET 2023	ADOPTED BUDGET 2023	BUDGET CHANGE \$	BUDGET CHANGE %
Other Expenditures					
810-Dues, Fees, & Registrations	207,753	245,000	250,147	5,147	2.10%
890-Miscellaneous Objects	25,894	-	-	-	#DIV/0!
Subtotal Other Expenditures	233,647	245,000	250,147	5,147	2.10%
Other Uses of Funds					
920-Transfers	4,499,863	5,126,110	5,126,110	-	0.00%
Subtotal Fund Transfers	4,499,863	5,126,110	5,126,110	-	0.00%
Total Expenditures	163,104,995	170,954,000	171,363,400	409,400	0.24%
<i>Excess Revenues Over (Under) Expenditures</i>	\$ 294,889	\$ -	\$ -	\$ -	
<i>Excess Revenues Over (Under) Expenditures-Grant Funds</i>	(20,080)	-	-	-	
<i>Excess Revenues Over (Under) Expenditures</i>	\$ 274,809	\$ -	\$ -	\$ -	
Beginning Fund Balance	\$ 37,003,651	\$ 37,278,460	\$ 37,278,460		
<i>Excess Revenues Over (Under) Expenditures</i>	274,809	-	-		
Ending Fund Balance	\$ 37,278,460	\$ 37,278,460	\$ 37,278,460		



**BOARD OF EDUCATION OF THE CITY OF FARGO
GENERAL FUND ADOPTED BUDGET REPORT
FY2023**

	FINAL YTD 2022	ADOPTED BUDGET 2023	GRANT FUNDS ADOPTED BUDGET 2023	TOTAL ADOPTED BUDGET 2023
REVENUES				
Property Tax				
1110-Property Tax	\$ 53,948,688	\$ 59,615,000	\$ -	\$ 59,615,000
1115-Property Tax - Prior Years	453,860	450,000	-	450,000
1191-Interest & Penalties	113,621	100,000	-	100,000
1210-Electric General, Distribution & Transmission Tax	66,583	65,000	-	65,000
1220-Telecommunications Tax	658,294	658,000	-	658,000
1231-Homestead Tax Credit	377,130	350,000	-	350,000
1232-Veteran's Tax Credit	380,061	250,000	-	250,000
1250-Mobile Home Tax	24,563	29,000	-	29,000
1290-Other Revenue in Lieu	197,260	150,000	-	150,000
Subtotal Local Property Tax	56,220,060	61,667,000	-	61,667,000
Local Revenue				
1312-Regular Tuition ND LEA's	2,711	-	-	-
1322-Special Ed Tuition ND LEA's	356,626	800,000	-	800,000
1340-Summer School Fees	94,774	90,000	-	90,000
1350-Adult Ed Tuition	(2,370)	-	8,000	8,000
1380-Residential Treatment	791,418	274,000	531,500	805,500
1510-Interest Income	203,610	300,000	-	300,000
1910-Rental Income	313,541	370,000	-	370,000
1920-Contributions	105,741	-	88,932	88,932
1944-Park District	300,350	297,000	-	297,000
1950-Other Services Provided	782,806	485,000	230,400	715,400
1962-Sale of Vocational Education Houses	293,766	375,000	-	375,000
1971-Medical Assistance	572,196	400,000	-	400,000
1980-Student Fees and Parking	120,191	91,000	-	91,000
1991-Printing Revenue	141,684	150,000	-	150,000
1998-Miscellaneous Revenue	203,657	100,000	-	100,000
Subtotal Local Revenue	4,280,701	3,732,000	858,832	4,590,832
State Revenue				
3110-State Per Pupil Aid	99,386,242	101,817,400	48,630	101,866,030
3130-State Transportation Aid	1,102,289	1,112,000	-	1,112,000
3140-State Child Placement	300,995	400,000	-	400,000
3200-State Handicapped Program Aid	1,732,016	1,500,000	-	1,500,000
3310-State Vocational Education Reimbursement	502,175	460,000	-	460,000
3420-CTE Joint Agreements	233,329	260,000	-	260,000
3510-ND Teacher Support System	29,020	-	38,121	38,121
3900-Other Restricted State	1,101,974	-	550,662	550,662
Subtotal State Revenue	104,388,040	105,549,400	637,413	106,186,813
Federal Revenue				
4440-Title VI	102,724	-	115,567	115,567
4441-USDA Grant	1,606	-	28,974	28,974
4492-ROTC	65,688	65,000	-	65,000
4510-Title I	4,962,050	-	5,590,845	5,590,845
4511-Title ID	6,204	-	25,505	25,505
4512-Title IIA	1,016,147	-	1,359,746	1,359,746
4516-McKinney Vento	6,130	-	-	-

9/22/2022

12:52 PM

1 of 4



**BOARD OF EDUCATION OF THE CITY OF FARGO
GENERAL FUND ADOPTED BUDGET REPORT
FY2023**

	FINAL YTD 2022	ADOPTED BUDGET 2023	GRANT FUNDS ADOPTED BUDGET 2023	TOTAL ADOPTED BUDGET 2023
4522-Title IV	551,368	-	1,043,688	1,043,688
4531-IDEA-B	3,280,615	-	3,315,469	3,315,469
4532-Preschool Incentive	66,338	-	65,729	65,729
4535-SRCL	1,133,581	-	1,169,226	1,169,226
4545-Perkins	311,238	-	284,928	284,928
4560-Adult Education Basic	259,122	-	710,642	710,642
4568-Title III	68,883	-	91,473	91,473
4587-Juvenile Justice	78,653	-	-	-
4588-Adult Ed-Other	26,069	-	87,782	87,782
4590-Other Federal	12,385,038	-	31,386,243	31,386,243
4600-Refugee Impact	33,599	-	32,948	32,948
4712-NSA Language	80,669	-	-	-
4802-IDEA-B Discretionary	9,288	-	-	-
4930-School Safety	106,193	-	-	-
Subtotal Federal Revenue	24,551,203	65,000	45,308,765	45,373,765
Other Sources				
5200-Interfund Transfers	350,000	350,000	-	350,000
5300-Sale of District Items	13,599	-	-	-
5400-Refund of Prior Year Expenses	63,992	-	-	-
Subtotal Other Sources	427,591	350,000	-	350,000
Total Revenues	189,867,595	171,363,400	46,805,010	218,168,410
EXPENDITURES				
Salary Expense				
111-Administrators	8,908,502	8,661,600	383,615	9,045,215
112-Teachers	66,678,315	59,890,900	10,114,072	70,004,972
113-Instructional Support Staff	7,649,457	7,121,500	884,644	8,006,144
114-Study Committee	42,608	47,000	-	47,000
115-Department Chair	53,065	55,000	-	55,000
116-Summer School	785,166	645,000	38,750	683,750
117-PTO Redemption	1,263	20,300	-	20,300
118-Curriculum Council	14,704	25,000	-	25,000
119-Unused Personal Leave Payout	266,350	750,000	1,000	751,000
121-Secretary	4,345,383	4,219,800	232,223	4,452,023
122-Aides & Paraeducators	11,658,990	10,998,100	1,786,114	12,784,214
124-Part Time Custodial	304,930	287,000	-	287,000
125-Full Time Custodial	4,053,314	4,015,000	-	4,015,000
126-Maintenance	2,831,700	2,882,000	68,900	2,950,900
132-Substitutes Non-Certified	318,448	400,000	-	400,000
133-Tutors	168,722	5,000	257,200	262,200
134-CEUs	23,210	25,000	-	25,000
139-Other Temporary	3,108,378	1,028,390	6,461,802	7,490,192
141-Substitutes Certified	3,005,931	1,601,598	1,775,866	3,377,464
151-Paid Leave System Payout	525,993	999,000	1,000	1,000,000
Subtotal Salary Expense	114,744,429	103,677,188	22,005,186	125,682,374



**BOARD OF EDUCATION OF THE CITY OF FARGO
GENERAL FUND ADOPTED BUDGET REPORT
FY2023**

	FINAL YTD 2022	ADOPTED BUDGET 2023	GRANT FUNDS ADOPTED BUDGET 2023	TOTAL ADOPTED BUDGET 2023
<i>Employee Benefits Expense</i>				
211-Health	14,423,606	13,450,930	1,774,173	15,225,103
212-Life	53,659	49,660	9,710	59,370
213-Dental	997,546	889,230	112,952	1,002,182
214-Long-Term Disability	186,188	176,340	30,948	207,288
220-FICA	8,261,356	7,303,960	1,678,686	8,982,646
231-Teachers Fund for Retirement	10,524,517	9,241,055	1,903,695	11,144,750
232-Public Employees Retirement System	2,272,547	2,094,722	375,708	2,470,430
260-Workers Compensation	349,157	314,255	80,797	395,052
292-Employee Assistance Program	61,953	65,000	-	65,000
293-Employer Paid Annuity	(308,075)	100,000	-	100,000
Subtotal Employee Benefits Expense	36,822,454	33,685,152	5,966,669	39,651,821
Subtotal Personnel	151,566,883	137,362,340	27,971,855	165,334,195
<i>Purchased Professional & Technical Services</i>				
311-Background Checks	62,147	55,000	-	55,000
322-Consultants	1,279,770	587,000	1,552,429	2,139,429
325-Contracted Instruction	1,447,744	890,000	302,037	1,192,037
331-Audit	58,250	40,000	-	40,000
332-Legal	107,659	30,000	-	30,000
333-Architect	204,806	90,000	1,100	91,100
334-Evaluation Therapy Services	39,288	140,000	-	140,000
336-Benefit Administration Services	42,199	41,000	-	41,000
338-Contracted Nursing	501,910	560,000	-	560,000
339-Other Consultants & School Resource Officers	423,705	435,000	-	435,000
344-Financial Services	22,985	15,000	-	15,000
346-Security Services	83,648	105,000	-	105,000
347-Testing & Inspection	9,775	10,000	-	10,000
349-License Agreements	2,000,681	1,718,000	318,597	2,036,597
Subtotal Purchased Professional & Technical Services	6,284,567	4,716,000	2,174,163	6,890,163
<i>Purchased Property Services</i>				
411-Water, Sewer, & Garbage	455,074	480,000	-	480,000
420-Cleaning	34,432	38,000	-	38,000
422-Snow Removal	67,484	65,000	-	65,000
424-Exterminator	1,658	7,000	-	7,000
425-Laundry	10,675	27,220	-	27,220
431-Repair of Equipment	180,066	209,000	-	209,000
437-Maintenance Contracts	395,578	479,100	300	479,400
439-Contracted Maintenance	2,059,695	2,035,050	703,000	2,738,050
441-Land & Building Rental	61,398	50,000	-	50,000
442-Equipment Rental	173,608	168,000	1,000	169,000
450-Contracted	379,520	-	-	-
Subtotal Purchased Property Services	3,819,188	3,558,370	704,300	4,262,670
<i>Other Purchased Services</i>				
510-Student Transportation	264,889	324,000	213,355	537,355
513-Contracted Regular Routes	2,817,894	3,580,000	-	3,580,000
514-Field Trips	83,969	122,000	638	122,638
515-Energy Saver Routes	2,633,375	2,800,000	-	2,800,000

9/22/2022

12:52 PM

3 of 4



**BOARD OF EDUCATION OF THE CITY OF FARGO
GENERAL FUND ADOPTED BUDGET REPORT
FY2023**

	FINAL YTD 2022	ADOPTED BUDGET 2023	GRANT FUNDS ADOPTED BUDGET 2023	TOTAL ADOPTED BUDGET 2023
517-Shuttle Services	294,287	290,000	-	290,000
521-Liability Insurance	105,833	115,000	-	115,000
526-Vehicle Insurance	35,255	40,000	-	40,000
527-Property Insurance	277,781	302,000	-	302,000
531-Phone	167,045	150,000	-	150,000
532-Postage	61,149	50,000	-	50,000
540-Advertising	24,572	25,000	-	25,000
541-Publication of Minutes/Bids	22,723	18,000	-	18,000
550-Printing	4,354	7,000	-	7,000
561-In-State Tuition	1,762,862	1,135,000	-	1,135,000
562-Out-of-State Tuition	40,260	85,000	-	85,000
580-Staff Travel	325,368	267,325	352,117	619,442
591-Indirect Costs	-	-	-	-
Subtotal Other Purchased Services	8,921,616	9,310,325	566,110	9,876,435
Supplies & Materials				
610-Supplies	5,148,628	3,256,979	1,887,856	5,144,835
621-Natural Gas	844,347	994,000	-	994,000
622-Electricity	2,886,547	2,542,000	-	2,542,000
624-Fuel Oil	160,267	230,000	-	230,000
626-Gasoline	89,431	78,000	-	78,000
641-Textbooks	454,804	420,000	-	420,000
643-Library Books	169,520	127,000	-	127,000
645-Workbooks	248,819	284,000	-	284,000
Subtotal Supplies & Materials	10,002,363	7,931,979	1,887,856	9,819,835
Land & Equipment				
733-Equipment	2,165,540	1,418,129	228,298	1,646,427
735-Techology Equipment	1,725,454	1,690,000	51,000	1,741,000
Subtotal Equipment	3,890,994	3,108,129	279,298	3,387,427
Other Expenditures				
810-Dues, Fees, & Registrations	539,400	250,147	535,285	785,432
890-Miscellaneous Objects	25,894	-	12,550,208	12,550,208
Subtotal Other Expenditures	565,294	250,147	13,085,493	13,335,640
Other Uses of Funds				
920-Transfers	4,499,863	5,126,110	-	5,126,110
950-Unobligated	42,018	-	135,935	135,935
Subtotal Fund Transfers	4,541,881	5,126,110	135,935	5,262,045
Total Expenditures	189,592,786	171,363,400	46,805,010	218,168,410
Excess Revenues Over (Under) Expenditures	\$ 274,809	\$ -	\$ -	\$ -
Beginning Fund Balance	\$ 37,003,651	\$ 37,278,460	\$ 37,278,460	\$ 37,278,460
Excess Revenues Over (Under) Expenditures	274,809	-	-	-
Ending Fund Balance	\$ 37,278,460	\$ 37,278,460	\$ 37,278,460	\$ 37,278,460



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

	FINAL YTD 2022	PRELIMINARY BUDGET 2023	ADOPTED BUDGET 2023	BUDGET CHANGE \$	BUDGET CHANGE %
REVENUES					
Property Tax					
1110-Property Tax	\$6,400,327	\$7,009,000	\$7,009,000	-	0.00%
1115-Property Tax - Prior Years	53,698	63,000	63,000	-	0.00%
1191-Interest & Penalties	13,443	15,000	15,000	-	0.00%
1210-Electric General, Distribution & Transmission Tax	13,839	7,500	7,500	-	0.00%
1220-Telecommunications Tax	-	-	-	-	0.00%
1231-Homestead Tax Credit	44,620	55,000	55,000	-	0.00%
1232-Veteran's Tax Credit	44,967	25,000	25,000	-	0.00%
1250-Mobile Home Tax	2,906	3,500	3,500	-	0.00%
1290-Other Revenue in Lieu	-	45,000	45,000	-	0.00%
Subtotal Property Tax	6,573,800	7,223,000	7,223,000	-	0.00%
Local Revenue					
1510-Interest Income	28,295	150,000	150,000	-	0.00%
1910-Rental Income	16,971	17,500	17,500	-	0.00%
1920-Contributions	750,000	-	-	-	0.00%
1944-Park District	-	112,000	112,000	-	0.00%
Subtotal Local Revenue	795,266	279,500	279,500	-	0.00%
Other Sources					
5110-Sale of Bonds	7,920,000	-	-	-	0.00%
5120-Premium on Sale of Bonds	130,211	-	-	-	0.00%
5200-Fund Transfers	6,500,000	6,000,000	6,000,000	-	0.00%
5400-Refund of Prior Year Expenditures	600	-	-	-	0.00%
Subtotal Other Sources	14,550,811	6,000,000	6,000,000	-	0.00%
Total Revenues	\$ 21,919,877	\$ 13,502,500	\$ 13,502,500	\$ -	0.00%
EXPENDITURES					
Purchased Services					
333-Architect	657,138	657,120	657,120	-	0.00%
339-Other Services	360	500	500	-	0.00%
439-Contracted Maintenance	2,788,033	8,083,880	10,583,880	2,500,000	30.93%
Subtotal Purchased Services	3,445,531	8,741,500	11,241,500	2,500,000	28.60%
Supplies, Materials and Equipment					
610-Supplies	28,000	20,000	20,000	-	0.00%
622-Electricity	1,267	500	500	-	0.00%
721-Facility Acquisition	38,073	-	-	-	0.00%
733-Equipment	467,142	40,000	40,000	-	0.00%
Subtotal Supplies, Materials and Equipment	534,482	60,500	60,500	-	0.00%
Other Objects					
810-Dues, Fees & Registrations	-	-	-	-	0.00%
832-Advance Funding on Bonds	126,971	-	-	-	0.00%
850-Contingency	-	232,000	232,000	-	0.00%
890-Misc.	12,467	55,000	55,000	-	0.00%
Subtotal Other Objects	139,438	287,000	287,000	-	0.00%
Other Uses of Funds					
920-Fund Transfers	8,695,969	7,002,600	7,002,600	-	0.00%
Subtotal Other Uses of Funds	8,695,969	7,002,600	7,002,600	-	0.00%
Total Expenditures	12,815,420	16,091,600	18,591,600	2,500,000	15.54%
Excess Revenues Over (Under) Expenditures	\$ 9,104,457	\$ (2,589,100)	\$ (5,089,100)	\$ (2,500,000)	96.56%
Beginning Fund Balance	\$ 7,545,482	\$ 16,649,939	\$ 16,649,939		
Excess Revenues Over (Under) Expenditures	9,104,457	(2,589,100)	(5,089,100)		
Ending Fund Balance	\$ 16,649,939	\$ 14,060,839	\$ 11,560,839		



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

	FINAL YTD 2022	PRELIMINARY BUDGET 2023	ADOPTED BUDGET 2023	BUDGET CHANGE \$	BUDGET CHANGE %
REVENUES					
<i>Property Tax</i>					
1110-Property Tax	\$531,913	\$585,000	\$585,000	\$0	0.00%
1115-Property Tax - Prior Years	4,407	4,500	4,500	\$0	0.00%
1191-Interest & Penalties	971	1,000	1,000	\$0	0.00%
1210-Electric General, Distribution & Transmission Tax	656	500	500	\$0	0.00%
1231-Homestead Tax Credit	3,718	3,500	3,500	\$0	0.00%
1232-Veteran's Tax Credit	3,747	2,500	2,500	\$0	0.00%
1250-Mobile Home Tax	242	250	250	\$0	0.00%
1290-Other Revenue in Lieu	1,945	3,000	3,000	\$0	0.00%
Subtotal Revenues	<u>547,599</u>	<u>600,250</u>	<u>600,250</u>	-	0.00%
EXPENDITURES					
<i>Other Uses of Funds</i>					
711-Special Assessments	227,036	440,000	440,000	\$0	0.00%
830-Interest	27,222	27,000	27,000	\$0	0.00%
Subtotal Expenditures	<u>254,258</u>	<u>467,000</u>	<u>467,000</u>	-	0.00%
<i>Excess Revenues Over (Under) Expenditures</i>	\$ 293,341	\$ 133,250	\$ 133,250	\$ -	0.00%
<i>Beginning Fund Balance</i>	\$ 388,305	\$ 681,646	\$ 681,646		
<i>Excess Revenues Over (Under) Expenditures</i>	293,341	133,250	133,250		
<i>Ending Fund Balance</i>	<u>\$ 681,646</u>	<u>\$ 814,896</u>	<u>\$ 814,896</u>		



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

	FINAL YTD 2022	PRELIMINARY BUDGET 2023	ADOPTED BUDGET 2023	BUDGET CHANGE \$	BUDGET CHANGE %
REVENUES					
<i>Property Tax</i>					
1110-Property Tax	\$4,853,386	\$5,300,000	\$5,300,000	-	0.00%
1115-Property Tax - Prior Years	40,632	48,000	48,000	-	0.00%
1191-Interest & Penalties	10,172	12,000	12,000	-	0.00%
1210-Electric General, Distribution & Transmission Tax	-	5,500	5,500	-	0.00%
1231-Homestead Tax Credit	33,763	35,000	35,000	-	0.00%
1232-Veteran's Tax Credit	34,025	25,000	25,000	-	0.00%
1250-Mobile Home Tax	2,199	2,500	2,500	-	0.00%
1290-Other Revenue in Lieu	-	40,000	40,000	-	0.00%
Subtotal Revenues	4,974,177	5,468,000	5,468,000	-	0.00%
EXPENDITURES					
<i>Other Uses of Funds</i>					
920-Transfers	6,500,000	6,000,000	6,000,000	-	0.00%
Subtotal Expenditures	6,500,000	6,000,000	6,000,000	-	0.00%
<i>Excess Revenues Over (Under) Expenditures</i>	\$ (1,525,823)	\$ (532,000)	\$ (532,000)	\$ -	0.00%
<i>Beginning Fund Balance</i>	\$ 2,350,154	\$ 824,331			
<i>Excess Revenues Over (Under) Expenditures</i>	(1,525,823)	(532,000)			
<i>Ending Fund Balance</i>	\$ 824,331	\$ 292,331			



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

	FINAL YTD 2022	PRELIMINARY BUDGET 2023	ADOPTED BUDGET 2023	BUDGET CHANGE \$	BUDGET CHANGE %
REVENUES					
<i>Other Sources</i>					
5200-Fund Transfers	\$ 8,695,970	\$ 7,002,600	\$ 7,002,600	\$ -	\$ -
Subtotal Revenues	8,695,970	7,002,600	7,002,600	-	-
EXPENDITURES					
<i>Other Uses of Funds</i>					
830-Interest	2,616,714	2,585,400	2,585,400		-
910-Principal	6,079,256	4,417,200	4,417,200		-
Subtotal Expenditures	8,695,970	7,002,600	7,002,600	-	-
<i>Excess Revenues Over (Under) Expenditures</i>	\$ -	\$ -	\$ -	\$ -	\$ -
<i>Beginning Fund Balance</i>	\$ -	\$ -			
<i>Excess Revenues Over (Under) Expenditures</i>	\$ -	\$ -			
<i>Ending Fund Balance</i>	\$ -	\$ -			



BOARD OF EDUCATION OF THE CITY OF FARGO
NUTRITION SERVICES FUND ADOPTED BUDGET REPORT
FY2023

	FINAL YTD 2022	PRELIMINARY BUDGET 2023	ADOPTED BUDGET 2023	BUDGET CHANGE \$	BUDGET CHANGE %
REVENUES					
Local Revenue					
1510-Interest Income	12,942	7,500	7,500	-	0.00%
1611-Lunch Program	(49,360)	2,237,500	2,237,500	-	0.00%
1612-Lunch Program Faculty	49,071	49,400	49,400	-	0.00%
1621-Breakfast Program	-	177,800	177,800	-	0.00%
1631-A La Carte	543,864	573,400	573,400	-	0.00%
1632-Breakfast A La Carte	74,155	100,000	100,000	-	0.00%
1633-After School Sales	36,332	15,200	15,200	-	0.00%
1635-Catering	46,187	15,000	15,000	-	0.00%
1641-Milk Program	104,446	136,400	136,400	-	0.00%
1661-Other Income	3,782	5,000	5,000	-	0.00%
1690-Cash Short/Over	261	-	-	-	#DIV/0!
1920-Contributions	-	-	-	-	#DIV/0!
1929-FPS Foundation Contribution	20,000	30,000	30,000	-	0.00%
1950-Other Services Provided	5,450	-	-	-	#DIV/0!
1993-Vending	1,293	1,400	1,400	-	0.00%
Subtotal Local Revenue	848,423	3,348,600	3,348,600	-	0.00%
State Revenue					
3950-State Food Program	47,539	55,000	55,000	-	0.00%
Subtotal State Revenue	47,539	55,000	55,000	-	0.00%
Federal Revenue					
4549-Reallocate SAE	17,205	-	-	-	-
4550-Summer Food Program	235,388	200,000	200,000	-	0.00%
4551 School Lunch Program Paid	6,248,093	350,000	350,000	-	0.00%
4552-School Lunch Program Reduced	-	300,000	300,000	-	0.00%
4553-School Lunch Program Free	-	1,750,000	1,750,000	-	0.00%
4554-School Breakfast Program	2,049,449	700,000	700,000	-	0.00%
4555-Cash in Lieu	28	250	250	-	0.00%
4556-Meals	4,933	5,500	5,500	-	0.00%
4558-Commodities	422,908	350,000	350,000	-	0.00%
4559-USDA Revenue	218,764	-	-	-	#DIV/0!
4590-Other Federal Revenue	3,063	-	-	-	#DIV/0!
Subtotal Federal Revenue	9,199,831	3,655,750	3,655,750	-	0.00%
Other Sources					
5200-Interfund Transfers	3,169	20,000	20,000	-	0.00%
5300-Sale of District Items	-	-	-	-	#DIV/0!
5400-Refund of Prior Year Expenditures	-	-	-	-	#DIV/0!
Subtotal Fund Transfers	3,169	20,000	20,000	-	0.00%
Total Revenues	10,098,962	7,079,350	7,079,350	-	0.00%



**BOARD OF EDUCATION OF THE CITY OF FARGO
NUTRITION SERVICES FUND ADOPTED BUDGET REPORT
FY2023**

	FINAL YTD 2022	PRELIMINARY BUDGET 2023	ADOPTED BUDGET 2023	BUDGET CHANGE \$	BUDGET CHANGE %
EXPENDITURES					
Salary Expense					
111-Administrators	117,842	119,100	119,100	-	0.00%
119-Unused Personal Leave Payout	13,063	20,000	20,000	-	0.00%
121-Secretary	132,656	131,700	131,700	-	0.00%
126-Maintenance	213,065	208,300	208,300	-	0.00%
127-Nutrition Services Staff	2,187,443	2,451,400	2,451,400	-	0.00%
139-Cell Phone Stipend	720	720	720	-	0.00%
151-Paid Leave System Payout	15,276	16,000	16,000	-	0.00%
Subtotal Salary Expense	<u>2,680,065</u>	<u>2,947,220</u>	<u>2,947,220</u>	-	0.00%
Employee Benefits Expense					
211-Health	375,511	443,500	443,500	-	0.00%
212-Life	1,665	2,000	2,000	-	0.00%
213-Dental	27,771	31,100	31,100	-	0.00%
214-Long-Term Disability	3,549	3,800	3,800	-	0.00%
220-FICA	190,843	226,000	226,000	-	0.00%
232-Public Employees Retirement System	167,405	171,300	171,300	-	0.00%
260-Workers Compensation	8,262	9,100	9,100	-	0.00%
292-Employee Assistance Program	-	-	-	-	#DIV/0!
293-ER PD Annuity	(6,810)	-	-	-	#DIV/0!
Subtotal Employee Benefits Expense	<u>768,196</u>	<u>886,800</u>	<u>886,800</u>	-	0.00%
Subtotal Personnel	<u>3,448,261</u>	<u>3,834,020</u>	<u>3,834,020</u>	-	0.00%
Purchased Services					
335-Computer Servcies	97,277	100,000	100,000	-	0.00%
344-Financial Services	29,625	125,000	125,000	-	0.00%
424-Exterminating Services	5,380	4,900	4,900	-	0.00%
432-Other Equipment Repair	74,667	104,000	104,000	-	0.00%
434-Fire Extinguisher Repair	17,443	17,000	17,000	-	0.00%
437-Maintenance Agreements	4,560	6,500	6,500	-	0.00%
439-Inventory Variance	-	-	-	-	#DIV/0!
510-Meal Distribution Transportation	-	-	-	-	#DIV/0!
583-Director Travel	1,200	1,200	1,200	-	0.00%
585-Staff Travel	307	3,000	3,000	-	0.00%
Subtotal Purchased Services	<u>230,459</u>	<u>361,600</u>	<u>361,600</u>	-	0.00%
Supplies, Materials and Equipment					
610-Supplies	17,771	12,000	12,000	-	0.00%
611-Paper Supplies	187,536	197,000	197,000	-	0.00%
613-Repair Services	35,434	35,000	35,000	-	0.00%
614-Smallwares Supplies	33,991	65,000	65,000	-	0.00%
661-Purchased Food	2,561,039	2,723,800	2,723,800	-	0.00%
666-Dairy	376,899	380,000	380,000	-	0.00%
668-Commodity Fees	34,266	35,000	35,000	-	0.00%
669-Commodities	419,071	350,000	350,000	-	0.00%
733-Equipment	306,183	350,000	350,000	-	0.00%
735-Technology Equipment	-	-	-	-	#DIV/0!
Subtotal Supplies, Materials and Equipment	<u>3,972,190</u>	<u>4,147,800</u>	<u>4,147,800</u>	-	0.00%



**BOARD OF EDUCATION OF THE CITY OF FARGO
NUTRITION SERVICES FUND ADOPTED BUDGET REPORT
FY2023**

	FINAL YTD 2022	PRELIMINARY BUDGET 2023	ADOPTED BUDGET 2023	BUDGET CHANGE \$	BUDGET CHANGE %
Other Objects					
810-Dues, Fees, & Registrations	8,692	8,900	8,900	-	0.00%
860-Bad Debt	-	30,000	30,000	-	0.00%
Subtotal Other Expenditures	<u>8,692</u>	<u>38,900</u>	<u>38,900</u>	-	0.00%
Other Uses of Funds					
920-Transfers	350,000	350,000	350,000	-	0.00%
Subtotal Fund Transfers	<u>350,000</u>	<u>350,000</u>	<u>350,000</u>	-	0.00%
Total Expenditures	<u>8,009,602</u>	<u>8,732,320</u>	<u>8,732,320</u>	-	0.00%
Excess Revenues Over (Under) Expenditures	\$ 2,089,360	\$ (1,652,970)	\$ (1,652,970)	\$ -	0.00%
Beginning Fund Balance	\$ 3,173,112	\$ 5,262,472	\$ 5,262,472		
Excess Revenues Over (Under) Expenditures	2,089,360	(1,652,970)	(1,652,970)		
Ending Fund Balance	<u>\$ 5,262,472</u>	<u>\$ 3,609,502</u>	<u>\$ 3,609,502</u>		