

Bemidji Public Schools



Revised Budget 2022-23

Independent School District No. 31
502 Minnesota Avenue
Bemidji, MN 56601
www.bemidji.k12.mn.us
218-333-3100

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BUDGET 2022-2023						
Revised 2/27/2023						
		Audited Beginning Balance 7/1/2022	Projected Revenue 2022-2023	Projected Expenditures 2022-2023	Projected Surplus/Deficit 2022-2023	Projected Ending Balance 6/30/2023
General Fund General Operations						
Fund 01 General			\$53,573,612	\$57,064,620	(\$3,491,008)	
Fund 10 Special Schools			\$1,696,863	\$1,707,668	(\$10,805)	
Fund 20 Federal Programs			\$9,811,246	\$5,582,239	\$4,229,007	
Fund 03 Transportation			\$4,279,906	\$5,840,889	(\$1,560,983)	
GFGO Total		\$8,004,716	\$69,361,627	\$70,195,416	(\$833,789)	\$7,170,927
Fund 05 Capital Projects		\$6,269,388	\$2,978,432	\$3,459,758	(\$481,326)	\$5,788,062
General Fund Total		\$14,274,104	\$72,340,059	\$73,655,174	(\$1,315,115)	\$12,958,989
Fund 02 Food Service		\$784,459	\$3,620,000	\$3,656,315	(\$36,315)	\$748,144
Fund 04 Community Service		\$1,345,227	\$2,405,142	\$2,402,168	\$2,974	\$1,348,201
Operating Funds Total		\$16,403,790	\$78,365,201	\$79,713,657	(\$1,348,456)	\$15,055,334
Fund 06 Construction		\$2,015,070	\$5,308	\$3,000,000	(\$2,994,692)	(\$979,622)
Fund 07 Debt Service		\$955,710	\$2,862,190	\$2,999,000	(\$136,810)	\$818,900
Fund 47 OPEB Debt Service		\$106,679	\$543,478	\$514,743	\$28,735	\$135,414
Fund 45 OPEB Trust		\$1,412,486	\$308,000	\$650,000	(\$342,000)	\$1,070,486
Total All Funds		\$20,893,735	\$82,084,177	\$86,877,400	(\$4,793,223)	\$16,100,512

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Below is the budget summary table by fund for year-end audited actual results for fiscal year 2022.

Fiscal Year 2022 (School Year 2021-22) - Audited						
General Fund (Funds 01,03,05,10 and 20)						
	Beginning Balance	Revenue	Expenses	Transfer In (Out)	Excess (Deficit)	Ending Balance
Unassigned	\$4,758,019	\$61,226,283	\$59,499,688	(\$1,885,747)	(\$159,152)	\$4,598,867
Assigned: Q-Comp	\$0	\$838,592	\$883,997	\$45,405	\$0	\$0
Assigned: Bus Purchase	\$0	\$0	\$0	\$500,000	\$500,000	\$500,000
Assigned: Contract Settle.	\$0	\$0	\$0	\$700,000	\$700,000	\$700,000
Committed	\$577,793	\$0	\$0	\$0	\$0	\$577,793
Student Activities	\$370,712	\$211,660	\$251,211	\$0	(\$39,551)	\$331,161
Staff Development	\$100,873	\$345,506	\$142,296	\$0	\$203,210	\$304,083
Operating Capital	\$4,370,381	\$1,118,956	\$401,088	\$0	\$717,868	\$5,088,249
State Approved Alt. Program	\$0	\$1,076,832	\$1,218,543	\$141,711	\$0	\$0
Safe Schools Crime Levy	\$443,331	\$193,243	\$174,018	\$0	\$19,225	\$462,556
LTFM	\$68,249	\$2,015,518	\$902,627	\$0	\$1,112,891	\$1,181,140
Medical Assistance	\$580,031	\$601,181	\$1,179,086	\$0	(\$577,905)	\$2,126
Coop. Revenue	\$0	\$0	\$9,861	\$9,861	\$0	\$0
Learning & Development	\$0	\$1,030,626	\$1,030,626	\$0	\$0	\$0
Gifted & Talented	\$0	\$66,760	\$108,600	\$41,840	\$0	\$0
Basic Skills	\$0	\$2,747,395	\$2,747,395	\$0	\$0	\$0
Career Tech	\$0	\$183,257	\$588,567	\$405,310	\$0	\$0
Restricted	\$123,849	\$36,102	\$36,102	(\$8,660)	(\$8,660)	\$115,189
Non-spendable	\$362,660	\$0	\$0	\$50,280	\$50,280	\$412,940
Total General Fund	\$11,755,898	\$71,691,911	\$69,173,705	\$0	\$2,518,206	\$14,274,104
Food Service (Fund 02)						
	Beginning Balance	Revenue	Expenses	Transfer In (Out)	Excess (Deficit)	Ending Balance
Restricted	\$23,221	\$4,581,273	\$3,842,821	(\$2,542)	\$735,910	\$759,131
Non-spendable	\$22,786	\$0	\$0	\$2,542	\$2,542	\$25,328
Total Food Service	\$46,007	\$4,581,273	\$3,842,821	\$0	\$738,452	\$784,459
Community Service (Fund 04)						
	Beginning Balance	Revenue	Expenses	Transfer In (Out)	Excess (Deficit)	Ending Balance
Community Ed	\$275,770	\$999,798	\$820,387	\$0	\$179,411	\$455,181
E.C.F.E.	\$528,921	\$556,950	\$490,907	\$0	\$66,043	\$594,964
School Readiness	\$6,786	\$704,362	\$595,633	\$0	\$108,729	\$115,515
Adult Basic Ed.	\$8,009	\$0	\$0	\$0	\$0	\$8,009
Restricted	\$161,851	\$245,076	\$235,369	\$0	\$9,707	\$171,558
Total Community Service	\$981,337	\$2,506,186	\$2,142,296	\$0	\$363,890	\$1,345,227
Building Construction Fund (Fund 06)						
	Beginning Balance	Revenue	Expenses	Transfer In (Out)	Excess (Deficit)	Ending Balance
Total Building Construction	\$29,896	\$2,496,631	\$511,457	\$0	\$1,985,174	\$2,015,070
Debt Service (Fund 07)						
	Beginning Balance	Revenue	Expenses	Transfer In (Out)	Excess (Deficit)	Ending Balance
Total Debt Service	\$937,268	\$3,016,642	\$2,998,200	\$0	\$18,442	\$955,710
OPEB Irrevocable Trust Fund (Fund 45)						
	Beginning Balance	Revenue	Expenses	Transfer In (Out)	Excess (Deficit)	Ending Balance
Total OPEB Trust Fund	\$1,682,127	\$280,288	\$549,929	\$0	(\$269,641)	\$1,412,486
OPEB Debt Service Fund (Fund 47)						
	Beginning Balance	Revenue	Expenses	Transfer In (Out)	Excess (Deficit)	Ending Balance
Total OPEB Debt Service	\$155,227	\$459,435	\$507,982	\$0	(\$48,547)	\$106,680
Total All Funds	\$15,587,760	\$85,032,366	\$79,726,390	\$0	\$5,305,976	\$20,893,736

Below is the budget summary table by fund for the current fiscal year 2023 preliminary budget.

Fiscal Year 2023 (School Year 2022-23) – Preliminary Budget						
General Fund (Funds 01,03,05,10, and 20)						
	Beginning Balance	Revenue	Expenses	Transfer In (Out)	Excess (Deficit)	Ending Balance
Unassigned	\$4,598,867	\$59,497,348	\$61,917,641	(\$765,808)	(\$3,186,101)	1,412,766
Assigned: Q-Comp	\$0	\$837,573	\$837,573	\$0	\$0	\$0
Assigned: Bus Purchase	\$500,000	\$0	\$0	\$0	\$0	\$500,000
Assigned: Contract Settlem.	\$700,000	\$0	\$0	\$0	\$0	\$700,000
Committed	\$577,793	\$0	\$0	\$0	\$0	\$577,793
Student Activities	\$331,161	\$148,250	\$148,000	\$0	\$250	\$331,411
Staff Development	\$304,083	\$351,413	\$351,413	\$0	\$0	\$304,083
Operating Capital	\$5,088,249	\$1,115,095	\$1,665,925	\$0	(\$550,830)	\$4,537,419
State Approved Alt. Program	\$0	\$1,065,000	\$1,415,438	\$350,438	\$0	\$0
Safe Schools Crime Levy	\$462,556	\$192,281	\$232,006	\$0	(\$39,725)	\$422,831
LTFM	\$1,181,140	\$1,863,337	\$1,793,833	\$0	\$69,504	\$1,250,644
Medical Assistance	\$2,126	\$500,000	\$461,681	\$0	\$38,319	\$40,445
Coop. Revenue	\$0	\$0	\$16,500	\$16,500	\$0	\$0
Learning & Development	\$0	\$1,020,619	\$1,020,619	\$0	\$0	\$0
Gifted & Talented	\$0	\$65,565	\$108,670	\$43,105	\$0	\$0
Basic Skills	\$0	\$2,544,989	\$2,544,989	\$0	\$0	\$0
Career Tech	\$0	\$189,039	\$544,804	\$355,765	\$0	\$0
Restricted	\$115,189	\$20,550	\$20,550	\$0	\$0	\$115,189
Non-spendable	\$412,940	\$0	\$0	\$0	\$0	\$412,940
Total General Fund	\$14,274,104	\$69,411,059	\$73,079,642	\$0	(\$3,668,583)	\$10,605,521
Food Service (Fund 02)						
	Beginning Balance	Revenue	Expenses	Transfer In (Out)	Excess (Deficit)	Ending Balance
Restricted	\$759,131	\$3,566,500	\$3,656,315	\$0	(\$89,815)	\$669,316
Non-spendable	\$25,328	\$0	\$0	\$0	\$0	\$25,328
Total Food Service	\$784,459	\$3,566,500	\$3,656,315	\$0	(\$89,815)	\$694,644
Community Service (Fund 04)						
	Beginning Balance	Revenue	Expenses	Transfer In (Out)	Excess (Deficit)	Ending Balance
Community Ed	\$455,181	\$921,401	\$935,211	\$0	(\$13,810)	\$441,371
E.C.F.E.	\$594,964	\$561,668	\$604,918	\$0	(\$43,250)	\$551,714
School Readiness	\$115,515	\$646,572	\$551,855	\$0	\$94,717	\$210,232
Adult Basic Ed.	\$8,009	\$0	\$0	\$0	\$0	\$8,009
Restricted	\$171,558	\$151,040	\$169,257	\$0	(\$18,217)	\$153,341
Total Community Service	\$1,345,227	\$2,280,681	\$2,261,241	\$0	\$19,440	\$1,364,667
Building Construction Fund (Fund 06)						
	Beginning Balance	Revenue	Expenses	Transfer In (Out)	Excess (Deficit)	Ending Balance
Total Building Construction	\$2,015,070	\$0	\$0	\$0	\$0	\$2,015,070
Debt Service (Fund 07)						
	Beginning Balance	Revenue	Expenses	Transfer In (Out)	Excess (Deficit)	Ending Balance
Total Debt Service	\$955,710	\$2,862,190	\$2,999,000	\$0	(\$136,810)	\$818,900
OPEB Irrevocable Trust Fund (Fund 45)						
	Beginning Balance	Revenue	Expenses	Transfer In (Out)	Excess (Deficit)	Ending Balance
Total OPEB Trust Fund	\$1,412,486	\$465,000	\$950,000	\$0	(\$485,000)	\$927,486
OPEB Debt Service Fund (Fund 47)						
	Beginning Balance	Revenue	Expenses	Transfer In (Out)	Excess (Deficit)	Ending Balance
Total OPEB Debt Service	\$106,680	\$543,478	\$514,743	\$0	\$28,735	\$135,415
Total All Funds	\$20,893,736	\$79,128,908	\$83,460,941	\$0	(\$4,332,033)	\$16,561,703

Below is the budget summary table by fund for the fiscal year 2023 revised budget.

Fiscal Year 2023 (School Year 2022-23) – Revised Budget						
General Fund (Funds 01,03,05,10 and 20)						
	Beginning Balance	Revenue	Expenses	Transfer In (Out)	Excess (Deficit)	Ending Balance
Unassigned	\$4,598,867	\$62,202,348	\$62,497,500	(\$761,482)	(\$1,056,634)	\$3,542,233
Assigned: Q-Comp	\$0	\$837,573	\$837,573	\$0	\$0	\$0
Assigned: Bus Purchase	\$500,000	\$0	\$0	\$0	\$0	\$500,000
Assigned: Contract Settlem.	\$700,000	\$0	\$0	\$0	\$0	\$700,000
Committed	\$577,793	\$0	\$0	\$0	\$0	\$577,793
Student Activities	\$331,161	\$272,250	\$148,000	\$0	\$124,250	\$455,411
Staff Development	\$304,083	\$351,413	\$351,413	\$0	\$0	\$304,083
Operating Capital	\$5,088,249	\$1,115,095	\$1,665,925	\$0	(\$550,830)	\$4,537,419
State Approved Alt. Program	\$0	\$1,065,000	\$1,411,112	\$346,112	\$0	\$0
Safe Schools Crime Levy	\$462,556	\$192,281	\$232,006	\$0	(\$39,725)	\$422,831
LTFM	\$1,181,140	\$1,863,337	\$1,793,833	\$0	\$69,504	\$1,250,644
Medical Assistance	\$2,126	\$600,000	\$461,681	\$0	\$138,319	\$140,445
Coop. Revenue	\$0	\$0	\$16,500	\$16,500	\$0	\$0
Learning & Development	\$0	\$1,020,619	\$1,020,619	\$0	\$0	\$0
Gifted & Talented	\$0	\$65,565	\$108,670	\$43,105	\$0	\$0
Basic Skills	\$0	\$2,544,989	\$2,544,989	\$0	\$0	\$0
Career Tech	\$0	\$189,039	\$544,804	\$355,765	\$0	\$0
Restricted	\$115,189	\$20,550	\$20,550	\$0	\$0	\$115,189
Non-spendable	\$412,940	\$0	\$0	\$0	\$0	\$412,940
Total General Fund	\$14,274,104	\$72,340,059	\$73,655,175	\$0	(\$1,315,116)	\$12,958,988
Food Service (Fund 02)						
	Beginning Balance	Revenue	Expenses	Transfer In (Out)	Excess (Deficit)	Ending Balance
Restricted	\$759,131	\$3,620,000	\$3,656,315	\$0	(\$36,315)	\$722,816
Non-spendable	\$25,328	\$0	\$0	\$0	\$0	\$25,328
Total Food Service	\$784,459	\$3,620,000	\$3,656,315	\$0	(\$36,315)	\$748,144
Community Service (Fund 04)						
	Beginning Balance	Revenue	Expenses	Transfer In (Out)	Excess (Deficit)	Ending Balance
Community Ed	\$455,181	\$1,051,767	\$934,911	\$0	\$116,856	\$572,037
E.C.F.E.	\$594,964	\$566,636	\$593,146	\$0	(\$26,510)	\$568,454
School Readiness	\$115,515	\$673,572	\$704,855	\$0	(\$31,283)	\$84,232
Adult Basic Ed.	\$8,009	\$0	\$0	\$0	\$0	\$8,009
Restricted	\$171,558	\$113,167	\$169,256	\$0	(\$56,089)	\$115,469
Total Community Service	\$1,345,227	\$2,405,142	\$2,402,168	\$0	\$2,974	\$1,348,201
Building Construction Fund (Fund 06)						
	Beginning Balance	Revenue	Expenses	Transfer In (Out)	Excess (Deficit)	Ending Balance
Total Building Construction	\$2,015,070	\$5,308	\$3,000,000	\$0	(\$2,994,692)	(\$979,622)
Debt Service (Fund 07)						
	Beginning Balance	Revenue	Expenses	Transfer In (Out)	Excess (Deficit)	Ending Balance
Total Debt Service	\$955,710	\$2,862,190	\$2,999,000	\$0	(\$136,810)	\$818,900
OPEB Irrevocable Trust Fund (Fund 45)						
	Beginning Balance	Revenue	Expenses	Transfer In (Out)	Excess (Deficit)	Ending Balance
Total OPEB Trust Fund	\$1,412,486	\$308,000	\$650,000	\$0	(\$342,000)	\$1,070,486
OPEB Debt Service Fund (Fund 47)						
	Beginning Balance	Revenue	Expenses	Transfer In (Out)	Excess (Deficit)	Ending Balance
Total OPEB Debt Service	\$106,680	\$543,478	\$514,743	\$0	\$28,735	\$135,415
Total All Funds	\$20,893,736	\$82,084,177	\$86,877,401	\$0	(\$4,793,224)	\$16,100,512

FUND 01

General

	Year-End Actual 2021-22	Preliminary Budget 2022-23	Revised Budget 2022-23
Local	\$7,399,157	\$6,164,569	\$6,428,569
State	\$47,810,723	\$47,145,043	\$47,145,043
Federal	\$5,276	\$35,000	\$0
Other Financing Sources	\$0	\$0	\$0
PERA/TRA Special Funding Contribution*	\$1,160	\$0	\$0
Total Revenues	\$55,216,316	\$54,344,612	\$53,573,612
Salaries and Wages	\$35,168,437	\$37,515,847	\$37,742,109
Benefits	\$11,602,871	\$12,260,432	\$12,350,018
Purchased Services	\$4,563,567	\$4,387,593	\$4,670,967
Supplies and Materials	\$2,047,704	\$1,963,869	\$2,017,869
Capital Expenditures	\$554,624	\$494,614	\$494,614
Debt Service	\$0	\$0	\$0
Other Expenditures	(\$243,081)	\$87,726	(\$210,956)
Other Financing Uses	\$0	\$0	\$0
PERA/TRA Special Funding Expense*	\$1,160	\$0	\$0
Total Expenses	\$53,695,282	\$56,710,081	\$57,064,621
Excess (Deficit)	\$1,521,034	(\$3,365,469)	(\$3,491,009)

* - The PERA/TRA Special Funding Contribution and Expense are non-operational figures based on the actuarial assumptions required by GASB 68.

FUND 02

Food Service

	Year-End Actual 2021-22	Preliminary Budget 2022-23	Revised Budget 2022-23
Local	\$412,839	\$1,041,500	\$1,095,000
State	\$122,241	\$570,000	\$570,000
Federal	\$4,046,193	\$1,955,000	\$1,955,000
Other Financing Sources	\$0	\$0	\$0
Total Revenues	\$4,581,273	\$3,566,500	\$3,620,000
Salaries and Wages	\$1,226,737	\$1,244,398	\$1,244,398
Benefits	\$536,288	\$495,847	\$495,847
Purchased Services	\$71,329	\$66,070	\$66,070
Supplies and Materials	\$2,008,283	\$1,850,000	\$1,850,000
Capital Expenditures	\$0	\$0	\$0
Debt Service	\$0	\$0	\$0
Other Expenditures	\$184	\$300	\$0
Other Financing Uses	\$0	\$0	\$0
Total Expenses	\$3,842,821	\$3,656,315	\$3,656,315
Excess (Deficit)	\$738,452	(\$89,815)	(\$36,315)

FUND 03

Transportation

	Year-End Actual 2021-22	Preliminary Budget 2022-23	Revised Budget 2022-23
Local	\$500,308	\$480,500	\$480,500
State	\$3,633,097	\$3,799,406	\$3,799,406
Federal	\$0	\$0	\$0
Other Financing Sources	\$0	\$0	\$0
Total Revenues	\$4,133,405	\$4,279,906	\$4,279,906
Salaries and Wages	\$2,898,661	\$3,010,712	\$3,010,712
Benefits	\$1,001,819	\$1,076,455	\$1,076,455
Purchased Services	\$182,089	\$216,422	\$216,422
Supplies and Materials	\$854,239	\$1,281,800	\$1,031,800
Capital Expenditures	\$101,101	\$505,500	\$505,500
Debt Service	\$0	\$0	\$0
Other Expenditures	\$0	\$0	\$0
Other Financing Uses	\$0	\$0	\$0
Total Expenses	\$5,037,909	\$6,090,889	\$5,840,889
Excess (Deficit)	(\$904,504)	(\$1,810,983)	(\$1,560,983)

FUND 04

Community Service

	Year-End Actual 2021-22	Preliminary Budget 2022-23	Revised Budget 2022-23
Local	\$1,503,216	\$1,382,727	\$1,529,227
State	\$863,223	\$882,954	\$870,915
Federal	\$139,747	\$15,000	\$5,000
Other Financing Sources	\$0	\$0	\$0
Total Revenues	\$2,506,186	\$2,280,681	\$2,405,142
Salaries and Wages	\$1,486,750	\$1,482,132	\$1,623,060
Benefits	\$446,648	\$496,666	\$496,665
Purchased Services	\$87,561	\$89,150	\$89,150
Supplies and Materials	\$108,387	\$170,239	\$170,239
Capital Expenditures	\$7,443	\$14,500	\$14,500
Debt Service	\$0	\$0	\$0
Other Expenditures	\$5,507	\$8,554	\$8,554
Other Financing Uses	\$0	\$0	\$0
Total Expenses	\$2,142,296	\$2,261,241	\$2,402,168
Excess (Deficit)	\$363,890	\$19,440	\$2,974

FUND 05

Capital Projects

	Year-End Actual 2021-22	Preliminary Budget 2022-23	Revised Budget 2022-23
Local	\$1,708,418	\$1,603,450	\$1,603,450
State	\$1,426,057	\$1,374,982	\$1,374,982
Federal	\$0	\$0	\$0
Other Financing Sources	\$0	\$0	\$0
Total Revenues	\$3,134,475	\$2,978,432	\$2,978,432
Salaries and Wages	\$76,797	\$79,879	\$79,879
Benefits	\$32,336	\$33,134	\$33,134
Purchased Services	\$239,635	\$252,500	\$252,500
Supplies and Materials	\$114,669	\$560,000	\$560,000
Capital Expenditures	\$840,279	\$2,534,245	\$2,534,245
Debt Service	\$0	\$0	\$0
Other Expenditures	\$0	\$0	\$0
Other Financing Uses	\$0	\$0	\$0
Total Expenses	\$1,303,716	\$3,459,758	\$3,459,758
Excess (Deficit)	\$1,830,759	(\$481,326)	(\$481,326)

FUND 06

Building Construction

	Year-End Actual 2021-22	Preliminary Budget 2022-23	Revised Budget 2022-23
Local	\$5,308	\$0	\$5,308
State	\$0	\$0	\$0
Federal	\$0	\$0	\$0
Other Financing Sources	\$2,491,323	\$0	\$0
Total Revenues	\$2,496,631	\$0	\$5,308
Salaries and Wages	\$0	\$0	\$0
Benefits	\$0	\$0	\$0
Purchased Services	\$10,580	\$0	\$0
Supplies and Materials	\$0	\$0	\$0
Capital Expenditures	\$457,332	\$0	\$3,000,000
Debt Service	\$43,545	\$0	\$0
Other Expenditures	\$0	\$0	\$0
Other Financing Uses	\$0	\$0	\$0
Total Expenses	\$511,457	\$0	\$3,000,000
Excess (Deficit)	\$1,985,174	\$0	(\$2,994,692)

FUND 07

Debt Service

	Year-End Actual 2021-22	Preliminary Budget 2022-23	Revised Budget 2022-23
Local	\$2,904,385	\$2,750,190	\$2,750,190
State	\$112,257	\$112,000	\$112,000
Federal	\$0	\$0	\$0
Other Financing Sources	\$0	\$0	\$0
Total Revenues	\$3,016,642	\$2,862,190	\$2,862,190
Salaries and Wages	\$0	\$0	\$0
Benefits	\$0	\$0	\$0
Purchased Services	\$0	\$0	\$0
Supplies and Materials	\$0	\$0	\$0
Capital Expenditures	\$0	\$0	\$0
Debt Service	\$2,998,200	\$2,999,000	\$2,999,000
Other Expenditures	\$0	\$0	\$0
Other Financing Uses	\$0	\$0	\$0
Total Expenses	\$2,998,200	\$2,999,000	\$2,999,000
Excess (Deficit)	\$18,442	(\$136,810)	(\$136,810)

FUND 10

Special Schools

	Year-End Actual 2021-22	Preliminary Budget 2022-23	Revised Budget 2022-23
Local	\$401,136	\$315,000	\$315,000
State	\$1,407,793	\$1,381,863	\$1,381,863
Federal	\$0	\$0	\$0
Other Financing Sources	\$0	\$0	\$0
Total Revenues	\$1,808,929	\$1,696,863	\$1,696,863
Salaries and Wages	\$1,270,421	\$1,240,046	\$1,240,046
Benefits	\$412,644	\$419,463	\$419,463
Purchased Services	\$27,468	\$26,659	\$26,659
Supplies and Materials	\$17,144	\$14,700	\$14,700
Capital Expenditures	\$10,335	\$6,800	\$6,800
Debt Service	\$0	\$0	\$0
Other Expenditures	\$0	\$0	\$0
Other Financing Uses	\$0	\$0	\$0
Total Expenses	\$1,738,012	\$1,707,668	\$1,707,668
Excess (Deficit)	\$70,917	(\$10,805)	(\$10,805)

FUND 20

Federal Programs

	Year-End Actual 2021-22	Preliminary Budget 2022-23	Revised Budget 2022-23
Local	\$0	\$0	\$0
State	\$0	\$0	\$0
Federal	\$7,398,786	\$7,111,246	\$9,811,246
Other Financing Sources	\$0	\$0	\$0
Total Revenues	\$7,398,786	\$7,111,246	\$9,811,246
Salaries and Wages	\$4,431,654	\$3,152,718	\$3,305,711
Benefits	\$1,708,563	\$1,104,796	\$1,104,796
Purchased Services	\$303,448	\$286,373	\$286,373
Supplies and Materials	\$494,418	\$420,628	\$420,628
Capital Expenditures	\$63,422	\$103,325	\$103,325
Debt Service	\$0	\$0	\$0
Other Expenditures	\$397,281	\$43,406	\$361,406
Other Financing Uses	\$0	\$0	\$0
Total Expenses	\$7,398,786	\$5,111,246	\$5,582,239
Excess (Deficit)	\$0	\$2,000,000	\$4,229,007

FUND 45

Postemployment Benefits Irrevocable Trust

	Year-End Actual 2021-22	Preliminary Budget 2022-23	Revised Budget 2022-23
Local	(\$12,626)	\$15,000	\$8,000
State	\$0	\$0	\$0
Federal	\$0	\$0	\$0
Other Financing Sources	\$292,914	\$450,000	\$300,000
Total Revenues	\$280,288	\$465,000	\$308,000
Salaries and Wages	\$0	\$0	\$0
Benefits	\$549,929	\$950,000	\$650,000
Purchased Services	\$0	\$0	\$0
Supplies and Materials	\$0	\$0	\$0
Capital Expenditures	\$0	\$0	\$0
Debt Service	\$0	\$0	\$0
Other Expenditures	\$0	\$0	\$0
Other Financing Uses	\$0	\$0	\$0
Total Expenses	\$549,929	\$950,000	\$650,000
Excess (Deficit)	(\$269,641)	(\$485,000)	(\$342,000)

FUND 47

Postemployment Benefits Debt Service

	Year-End Actual 2021-22	Preliminary Budget 2022-23	Revised Budget 2022-23
Local	\$456,643	\$539,478	\$539,478
State	\$2,792	\$4,000	\$4,000
Federal	\$0	\$0	\$0
Other Financing Sources	\$0	\$0	\$0
Total Revenues	\$459,435	\$543,478	\$543,478
Salaries and Wages	\$0	\$0	\$0
Benefits	\$0	\$0	\$0
Purchased Services	\$0	\$0	\$0
Supplies and Materials	\$0	\$0	\$0
Capital Expenditures	\$0	\$0	\$0
Debt Service	\$507,982	\$514,743	\$514,743
Other Expenditures	\$0	\$0	\$0
Other Financing Uses	\$0	\$0	\$0
Total Expenses	\$507,982	\$514,743	\$514,743
Excess (Deficit)	(\$48,547)	\$28,735	\$28,735