

FARGO BOARD OF EDUCATION MEMO #39 – 2021-22

September 28, 2021

RE: 2021-22 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 2021-2022 school year. A total of 154.38 mills will be levied based on an estimated taxable valuation of \$457,229,543.

The Board of Education provided preliminary approval on July 13, 2021.

General Fund: The net change to the General Fund Budget is \$2,123,246, representing a balanced budget for fiscal 2022. Projected revenues increased \$132,070 due mostly to tuition, interest, and vocational education income.

Projected expenditures decreased \$1,991,176. Most of this change is due to finalization of staffing. The remainder is due to the recording of a long-term receivable related to the district's radio equipment upgrade. Budgeted general fund grant resources and expenditures are provided as well. *Mills levied are 126.78.*

Building Fund: The net change to the Building Fund Budget is \$1,313,266. Revenues decreased \$50,000 to reflect projected interest income. Expenditures decreased \$1,363,266 to project the phased completions of building fund construction projects. *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 2021-2022 school year, and instruct administration to submit the Certificate of Levy to the County Auditor.



FARGO PUBLIC SCHOOL DISTRICT #1
 General Fund (No Grants)
 Adopted Budget 2022

	FINAL YEAR TO DATE 2021	PRELIMINARY BUDGET 2022	ADOPTED BUDGET 2022	BUDGET CHANGE \$	BUDGET CHANGE %
REVENUES					
Property Tax Revenue					
1110-Property Tax	\$52,248,182	\$55,070,000	\$55,070,000	\$0	0.00%
1115-Property Tax - Prior Years	\$549,012	\$450,000	\$450,000	\$0	0.00%
1191-Interest / Penalties	\$147,473	\$100,000	\$100,000	\$0	0.00%
1210-Electric Trans/Distr Tax	\$68,149	\$65,000	\$65,000	\$0	0.00%
1220-Telecommunications Tax	\$658,294	\$658,000	\$658,000	\$0	0.00%
1231-Homestead Tax Credit	\$385,190	\$350,000	\$350,000	\$0	0.00%
1232-Veteran's Tax Credit	\$309,490	\$250,000	\$250,000	\$0	0.00%
1250-Mobile Home Tax	\$28,378	\$29,000	\$29,000	\$0	0.00%
1290-Other Revenue in Lieu	\$139,641	\$150,000	\$150,000	\$0	0.00%
Subtotal Property Tax Revenue	\$54,533,809	\$57,122,000	\$57,122,000	\$0	0.00%
Tuition					
1312-Regular Tuition / ND LEA's	\$19,190	\$0	\$0	\$0	0.00%
1322-Special Ed Tuition / ND LEA's	\$338,688	\$350,000	\$350,000	\$0	0.00%
1340-Summer School Fees	\$79,150	\$90,000	\$90,000	\$0	0.00%
1380-Residential Treatment	\$420,910	\$0	\$237,070	\$237,070	0.00%
Subtotal Tuition	\$857,937	\$440,000	\$677,070	\$237,070	53.88%
Interest Income					
1510-Interest Income	\$265,598	\$500,000	\$300,000	(\$200,000)	-40.00%
Subtotal Interest Income	\$265,598	\$500,000	\$300,000	(\$200,000)	-40.00%
Local Revenue					
1910-Rental Income	\$90,961	\$395,000	\$370,000	(\$25,000)	-6.33%
1920-Contributions from Private Sources	\$15,450	\$0	\$0	\$0	0.00%
1944-Rec From Fargo Park District	\$303,450	\$300,000	\$300,000	\$0	0.00%
1950-Other Services Provided	\$469,589	\$459,500	\$459,500	\$0	0.00%
1962-Sale of Vocational Education House	\$166,743	\$375,000	\$375,000	\$0	0.00%
1970-From Other Agencies	\$1,211,307	\$0	\$0	\$0	0.00%
1971-Medical Assistance	\$455,397	\$400,000	\$400,000	\$0	0.00%
1987-Parking	\$190	\$47,000	\$47,000	\$0	0.00%
1991-Printing Revenue	\$160,460	\$150,000	\$150,000	\$0	0.00%
1998-Misc. Revenue	\$197,746	\$121,000	\$146,000	\$25,000	20.66%
Subtotal Local Revenue	\$3,071,293	\$2,247,500	\$2,247,500	\$0	0.00%
State Revenue					
3110-State Per Pupil Aid	\$101,225,517	\$99,793,000	\$99,793,000	\$0	0.00%
3130-State Transportation Aid	\$796,179	\$1,000,000	\$1,000,000	\$0	0.00%
3140-State Child Placement	\$396,069	\$400,000	\$400,000	\$0	0.00%
3200-State Handicap Program Aid	\$1,432,925	\$1,500,000	\$1,500,000	\$0	0.00%
3310-Vocational Education Reimbursement	\$457,206	\$400,000	\$460,000	\$60,000	15.00%
3420-CTE Joint Agreements	\$201,549	\$205,000	\$205,000	\$0	0.00%
Subtotal State Revenue	\$104,509,445	\$103,298,000	\$103,358,000	\$60,000	0.06%
Federal Revenue					
4492-ROTC Revenue	\$64,938	\$60,000	\$65,000	\$5,000	8.33%
Subtotal Federal Revenue	\$64,938	\$60,000	\$65,000	\$5,000	8.33%
Fund Transfers & Misc					
5200-Interfund Transfer	\$350,000	\$350,000	\$350,000	\$0	0.00%
5300-Sale of District Items	\$27,865	\$0	\$30,000	\$30,000	0.00%
5400-Refund of Prior Year Expenditures	\$43,393	\$0	\$0	\$0	0.00%
Subtotal Fund Transfers and Misc	\$421,258	\$350,000	\$380,000	\$30,000	8.57%
Total General Fund Revenues	\$163,724,279	\$164,017,500	\$164,149,570	\$132,070	0.08%
EXPENDITURES					
Salary Expense					
111-Administrator / Coordinator	\$8,066,682	\$8,533,000	\$8,461,100	(\$71,900)	-0.84%
112-Instructor / Teacher	\$57,665,459	\$59,794,000	\$58,344,700	(\$1,449,300)	-2.42%
113-Instructional Support	\$6,564,990	\$6,822,300	\$6,772,500	(\$49,800)	-0.73%
114-SIP Payments	\$47,139	\$44,000	\$47,000	\$3,000	6.82%
115-Department Chairman	\$50,815	\$50,000	\$55,000	\$5,000	10.00%
116-Summer School	\$606,349	\$640,000	\$655,000	\$15,000	2.34%
117-PTO Payout	\$16,544	\$15,000	\$15,000	\$0	0.00%
118-Study Committee/Task Force Payments	\$11,033	\$35,000	\$35,000	\$0	0.00%



FARGO PUBLIC SCHOOL DISTRICT #1
 General Fund (No Grants)
 Adopted Budget 2022

	FINAL YEAR TO DATE 2021	PRELIMINARY BUDGET 2022	ADOPTED BUDGET 2022	BUDGET CHANGE \$	BUDGET CHANGE %
119-Unused Personal Leave	\$680,969	\$750,000	\$750,000	\$0	0.00%
121-Secretarial / Clerical	\$4,113,477	\$4,117,850	\$4,117,900	\$50	0.00%
122-Aide / Paraprofessional	\$9,802,693	\$10,105,300	\$11,000,900	\$895,600	8.86%
124-Part Time Custodian	\$229,600	\$226,500	\$241,500	\$15,000	6.62%
125-Custodian	\$3,982,022	\$3,945,800	\$4,235,100	\$289,300	7.33%
126-Operation & Maintenance	\$2,573,339	\$2,529,200	\$2,534,200	\$5,000	0.20%
131-Substitute - Non-certified	\$331,889	\$400,000	\$400,000	\$0	0.00%
133-Tutor	\$97,422	\$5,000	\$5,000	\$0	0.00%
134-CEU Staff Development	\$20,168	\$0	\$0	\$0	0.00%
139-Other Temporary	\$1,068,054	\$1,032,874	\$1,082,300	\$49,426	4.79%
141-Substitute - Certified	\$1,187,645	\$1,232,348	\$1,232,300	(\$48)	0.00%
151-PLS Payout	\$456,176	\$1,600,000	\$800,000	(\$800,000)	-50.00%
Subtotal Salary Expense	\$97,572,464	\$101,878,172	\$100,784,500	(\$1,093,672)	-1.07%
Employee Benefits					
211-Health Insurance	\$12,588,339	\$13,261,600	\$12,940,000	(\$321,600)	-2.43%
212-Life Insurance	\$47,443	\$48,308	\$48,100	(\$208)	-0.43%
213-Dental Insurance	\$919,816	\$944,603	\$877,800	(\$66,803)	-7.07%
214-Long Term Disability Insurance	\$164,384	\$169,631	\$158,100	(\$11,531)	-6.80%
220-Social Security	\$6,965,937	\$7,176,372	\$7,168,100	(\$8,272)	-0.12%
231-Teacher's Retirement	\$8,898,621	\$9,215,816	\$9,062,700	(\$153,116)	-1.66%
232-Public Employee's Retirement	\$1,953,510	\$1,996,813	\$2,125,300	\$128,487	6.43%
260-Worker's Compensation	\$294,208	\$302,123	\$297,600	(\$4,523)	-1.50%
292-Employee Assistance Program	\$60,615	\$65,000	\$65,000	\$0	0.00%
293-Employer Paid Annuity	\$257,751	\$100,000	\$100,000	\$0	0.00%
Subtotal Employee Benefits	\$32,150,626	\$33,280,266	\$32,842,700	(\$437,566)	-1.31%
Purchased Professional & Technical Services					
311-Background Services	\$47,959	\$50,000	\$50,000	\$0	0.00%
322-Consultant Services	\$259,530	\$332,950	\$337,500	\$4,550	1.37%
325-Contracted Instructional Services	\$1,172,678	\$792,500	\$792,500	\$0	0.00%
331-Audit Services	\$26,750	\$30,000	\$30,000	\$0	0.00%
332-Legal Services	\$125,426	\$50,000	\$50,000	\$0	0.00%
333-Architectural Services	\$60,454	\$75,000	\$75,000	\$0	0.00%
334-Evaluation Therapy Services	\$39,470	\$36,000	\$36,000	\$0	0.00%
336-Benefit Admin Services	\$38,749	\$40,000	\$40,000	\$0	0.00%
338-Contracted Nursing Services	\$405,022	\$559,700	\$559,700	\$0	0.00%
339-Other Consultants/SRO's	\$303,496	\$360,000	\$360,000	\$0	0.00%
344-Financial Services	\$28,649	\$15,000	\$15,000	\$0	0.00%
346-Security Services	\$84,075	\$100,000	\$100,000	\$0	0.00%
347-Testing & Inspection	\$3,134	\$3,300	\$3,300	\$0	0.00%
349-Instructional License Agreements	\$1,624,315	\$1,388,500	\$1,403,700	\$15,200	1.09%
Subtotal Purchased Professional & Technical Services	\$4,219,706	\$3,832,950	\$3,852,700	\$19,750	0.52%
Operating and Repair Expenses					
411-Water, Sewer, Garbage	\$415,056	\$384,000	\$385,000	\$1,000	0.26%
420-Cleaning Services	\$36,328	\$34,100	\$34,100	\$0	0.00%
422-Snow Removal	\$30,779	\$70,000	\$70,000	\$0	0.00%
424-Exterminator Services	\$5,747	\$5,900	\$5,900	\$0	0.00%
425-Laundry	\$6,322	\$5,000	\$5,000	\$0	0.00%
431-Repair of Equipment	\$117,828	\$138,190	\$132,400	(\$5,790)	-4.19%
437-System Maintenance Contracts	\$484,889	\$471,980	\$475,700	\$3,720	0.79%
439-Contracted Maintenance	\$1,622,486	\$2,034,600	\$1,936,390	(\$98,210)	-4.83%
441-Rental of Land & Buildings	\$62,307	\$36,000	\$40,400	\$4,400	12.22%
442-Rental of Equipment	\$148,860	\$164,000	\$164,000	\$0	0.00%
Subtotal Operating and Repair Expenses	\$2,930,601	\$3,343,770	\$3,248,891	(\$94,879)	-2.84%
Transportation and Travel					
510-Student Transportation	\$46,491	\$147,900	\$207,900	\$60,000	40.57%
513-Contracted Regular Routes	\$2,965,260	\$3,380,000	\$3,380,000	\$0	0.00%
514-Field Trips	\$12,490	\$117,500	\$117,500	\$0	0.00%
515-Energy Saver Routes	\$2,432,360	\$2,600,000	\$2,600,000	\$0	0.00%
517-Shuttle Services	\$258,186	\$272,500	\$272,500	\$0	0.00%
521-Liability Insurance	\$97,685	\$107,000	\$107,000	\$0	0.00%
526-Vehicle Insurance	\$33,950	\$40,000	\$40,000	\$0	0.00%
527-Property Insurance	\$271,593	\$294,500	\$294,500	\$0	0.00%
531-Telephone	\$143,385	\$153,300	\$153,300	\$0	0.00%
532-Postage	\$63,994	\$60,000	\$60,000	\$0	0.00%
540-Advertising	\$25,435	\$25,000	\$25,000	\$0	0.00%
541-Publication of Minutes & Bids	\$16,942	\$17,000	\$17,000	\$0	0.00%
550-Printing & Binding	\$2,960	\$6,500	\$6,500	\$0	0.00%
561-In-State Tuition	\$1,874,673	\$1,135,000	\$1,135,000	\$0	0.00%



FARGO PUBLIC SCHOOL DISTRICT #1
 General Fund (No Grants)
 Adopted Budget 2022

	FINAL YEAR TO DATE 2021	PRELIMINARY BUDGET 2022	ADOPTED BUDGET 2022	BUDGET CHANGE \$	BUDGET CHANGE %
562-Out-of -State Tuition	\$30,000	\$85,000	\$85,000	\$0	0.00%
580-Travel	\$111,223	\$243,997	\$246,300	\$2,303	0.94%
591-Admin Fees	\$0	\$0	\$1,360	\$1,360	0.00%
Subtotal Transportation and Travel	\$8,386,627	\$8,685,197	\$8,748,860	\$63,663	0.73%
Supplies & Materials Expenses					
610-Supplies	\$2,760,283	\$2,943,280	\$2,948,599	\$5,319	0.18%
621-Natural Gas	\$396,333	\$435,500	\$435,500	\$0	0.00%
622-Electricity	\$2,475,083	\$2,415,000	\$2,417,500	\$2,500	0.10%
624-Fuel Oil	\$120,702	\$130,500	\$130,500	\$0	0.00%
626-Gasoline	\$67,414	\$67,500	\$67,500	\$0	0.00%
641-Textbooks	\$468,564	\$400,000	\$500,000	\$100,000	25.00%
643-Library Books	\$157,146	\$129,150	\$129,200	\$50	0.04%
645-Workbooks	\$387,117	\$300,000	\$321,000	\$21,000	7.00%
Subtotal Supplies & Materials	\$6,832,642	\$6,820,930	\$6,949,799	\$128,869	1.89%
Land and Equipment					
733-Equipment	\$908,780	\$1,639,852	\$1,072,600	(\$567,252)	-34.59%
735-Technology	\$1,353,673	\$1,620,700	\$1,620,700	\$0	0.00%
Subtotal Land and Equipment	\$2,262,453	\$3,260,552	\$2,693,300	(\$567,252)	-17.40%
Miscellaneous Expenses					
810-Dues & Fees	\$178,283	\$213,589	\$223,500	\$9,911	4.64%
860-Bad Debt	\$77,368	\$0	\$0	\$0	0.00%
890-Other Funding (Adult Ed GED/FPS Foundation)	\$17,866	\$20,000	\$0	(\$20,000)	-100.00%
Subtotal Miscellaneous Expenses	\$273,517	\$233,589	\$223,500	(\$10,089)	-4.32%
Funds Transfers					
920-Principal, Interest, Other	\$4,134,050	\$4,805,320	\$4,805,320	\$0	0.00%
Subtotal Funds Transfers	\$4,134,050	\$4,805,320	\$4,805,320	\$0	0.00%
Total Operating Expenditures	\$158,762,686	\$166,140,746	\$164,149,570	(\$1,991,176)	-1.20%
Excess Revenues Over (Under) Expenses	\$4,961,593	(\$2,123,246)	\$0	\$2,123,246	
BEGINNING FUND BALANCE					
Revenues	\$31,730,657	\$32,974,678	\$36,973,183	\$3,998,505	
Total Available	\$163,724,279	\$164,017,500	\$164,149,570	\$132,070	
Expenditures	\$195,454,935	\$196,992,178	\$201,122,753	\$4,130,575	
Ending Balance	(\$158,762,686)	(\$166,140,746)	(\$164,149,570)	\$1,991,176	
Less Restricted Fund Balance	\$36,692,249	\$30,851,432	\$36,973,183	\$6,121,751	
Less Restricted Fund Balance	(\$581,774)	\$0	\$0	\$0	
ENDING UNRESTRICTED FUND BALANCE	\$36,110,476	\$30,851,432	\$36,973,183	\$6,121,751	
Fund Transfer Detail					
Principal & Interest	\$310,211	\$320,320	\$320,320	\$0	
Student Activities	\$3,782,551	\$4,455,000	\$4,455,000	\$0	
Nutrition Services (Milk Program)	\$41,289	\$30,000	\$30,000	\$0	
	\$4,134,050	\$4,805,320	\$4,805,320	\$0	

FARGO PUBLIC SCHOOL DISTRICT #1
GENERAL FUND (ALL)
(Includes Federal Programs & Other Restricted Revenue Sources)
Adopted Budget 2022

	TOTAL ACTUAL 2020-2021	GENERAL FUND ADOPTED BUDGET 2021-2022	GRANT FUNDS ADOPTED BUDGET 2021-2022	TOTAL ADOPTED BUDGET 2021-2022
REVENUES				
Property Tax Revenue				
1110-Property Tax	\$52,248,182	\$55,070,000	\$0	\$55,070,000
1115-Property Tax - Prior Years	\$549,012	\$450,000	\$0	\$450,000
1191-Interest / Penalties	\$147,473	\$100,000	\$0	\$100,000
1210-Electric Trans/Distr Tax	\$68,149	\$65,000	\$0	\$65,000
1220-Telecommunications Tax	\$658,294	\$658,000	\$0	\$658,000
1231-Homestead Tax Credit	\$385,190	\$350,000	\$0	\$350,000
1232-Veteran's Tax Credit	\$309,490	\$250,000	\$0	\$250,000
1250-Mobile Home Tax	\$28,378	\$29,000	\$0	\$29,000
1290-Other Revenue in Lieu	\$139,641	\$150,000	\$0	\$150,000
Subtotal Property Tax Revenue	<u>\$54,533,809</u>	<u>\$57,122,000</u>	<u>\$0</u>	<u>\$57,122,000</u>
Tuition				
1312-Regular Tuition / ND LEA's	\$19,190	\$0	\$0	\$0
1322-Special Ed Tuition / ND LEA's	\$338,688	\$350,000	\$0	\$350,000
1340-Summer School Fees	\$79,150	\$90,000	\$0	\$90,000
1351-Vocational Education Tuition	\$92,561	\$0	\$0	\$0
1380-Residential Treatment	\$1,087,786	\$237,070	\$551,530	\$788,600
Subtotal Tuition	<u>\$1,617,375</u>	<u>\$677,070</u>	<u>\$551,530</u>	<u>\$1,228,600</u>
Interest Income				
1510-Interest Income	\$265,598	\$300,000	\$0	\$300,000
Subtotal Interest Income	<u>\$265,598</u>	<u>\$300,000</u>	<u>\$0</u>	<u>\$300,000</u>
Local Revenue				
1910-Rental Income	\$90,961	\$370,000	\$0	\$370,000
1920-Contributions from Private Sources	\$95,824	\$0	\$182,795	\$182,795
1929-FPS Foundation	\$112,505	\$0	\$23,699	\$23,699
1944-Rec From Fargo Park District	\$303,450	\$300,000	\$0	\$300,000
1950-Other Services Provided	\$629,374	\$459,500	\$216,000	\$675,500
1955-Business Contributions	\$0	\$0	\$650	\$650
1956-Foundation Contributions	\$0	\$0	\$2,500	\$2,500
1962-Sale of Vocational Education House	\$166,743	\$375,000	\$0	\$375,000
1970-From Other Agencies	\$1,211,307	\$0	\$0	\$0
1971-Medical Assistance	\$455,397	\$400,000	\$0	\$400,000
1987-Parking	\$190	\$47,000	\$0	\$47,000
1991-Printing Revenue	\$160,460	\$150,000	\$0	\$150,000
1998-Misc. Revenue	\$197,746	\$146,000	\$0	\$146,000
Subtotal Local Revenue	<u>\$3,423,957</u>	<u>\$2,247,500</u>	<u>\$425,644</u>	<u>\$2,673,144</u>
State Revenue				
3110-State Per Pupil Aid	\$101,237,015	\$99,793,000	\$0	\$99,793,000
3130-State Transportation Aid	\$796,179	\$1,000,000	\$0	\$1,000,000
3140-State Child Placement	\$396,069	\$400,000	\$0	\$400,000
3200-State Handicap Program Aid	\$1,432,925	\$1,500,000	\$0	\$1,500,000
3310-Vocational Education Reimbursement	\$457,206	\$460,000	\$0	\$460,000
3420-CTE Joint Agreements	\$201,549	\$205,000	\$0	\$205,000
3510-State REA Teacher Mentor	\$32,856	\$0	\$20,110	\$20,110
3900-Other State Revenue	\$322,371	\$0	\$938,508	\$938,508
3930-Adult Education	\$548,338	\$0	\$585,401	\$585,401
Subtotal State Revenue	<u>\$105,424,508</u>	<u>\$103,358,000</u>	<u>\$1,544,019</u>	<u>\$104,902,019</u>
Federal Revenue				
4440-Title VI	\$110,836	\$0	\$102,724	\$102,724
4492-ROTC Revenue	\$64,938	\$65,000	\$0	\$65,000
4510-Title I	\$4,283,933	\$0	\$5,427,539	\$5,427,539
4511-Title I N&D	\$0	\$0	\$31,709	\$31,709
4512-Title IIA Improving Teacher Quality	\$986,901	\$0	\$1,299,985	\$1,299,985

FARGO PUBLIC SCHOOL DISTRICT #1
GENERAL FUND (ALL)
(Includes Federal Programs & Other Restricted Revenue Sources)
Adopted Budget 2022

	TOTAL ACTUAL 2020-2021	GENERAL FUND ADOPTED BUDGET 2021-2022	GRANT FUNDS ADOPTED BUDGET 2021-2022	TOTAL ADOPTED BUDGET 2021-2022
4516-Homeless Youth	\$18,870	\$0	\$0	\$0
4522-Title IV Academic Student Support	\$569,473	\$0	\$773,971	\$773,971
4531-IDEA-B	\$3,212,791	\$0	\$3,274,952	\$3,274,952
4532-Preschool Program	\$65,151	\$0	\$66,338	\$66,338
4535-Striving Readers Comprehensive Literacy	\$997,893	\$0	\$747,027	\$747,027
4545-Carl Perkins	\$283,122	\$0	\$300,197	\$300,197
4560-Adult Education	\$100,287	\$0	\$107,821	\$107,821
4568-Title III	\$73,646	\$0	\$67,655	\$67,655
4587-Juvenile Justice	\$0	\$0	\$78,653	\$78,653
4588-DHHS Refugee Soc Services	\$36,094	\$0	\$48,651	\$48,651
4590-Other Restricted Federal	\$8,935,119	\$0	\$17,490,146	\$17,490,146
4600-Refugee Impact	\$24,656	\$0	\$22,599	\$22,599
4605-CFDA 97.067 Emergency Services Grant	\$4,625	\$0	\$0	\$0
4712-National Security Agency Language	\$0	\$0	\$89,551	\$89,551
4714-Job Skills	\$29,984	\$0	\$0	\$0
4802-Title VIB Discretionary	\$11,231	\$0	\$15,000	\$15,000
Subtotal Federal Revenue	<u>\$19,809,551</u>	<u>\$65,000</u>	<u>\$29,944,517</u>	<u>\$30,009,517</u>
<i>Fund Transfers & Misc</i>				
5200-Interfund Transfer	\$350,000	\$350,000	\$0	\$350,000
5300-Sale of District Items	\$27,865	\$30,000	\$0	\$30,000
5400-Refund of Prior Year Expenditures	\$43,393	\$0	\$0	\$0
Subtotal Fund Transfers and Misc	<u>\$421,258</u>	<u>\$380,000</u>	<u>\$0</u>	<u>\$380,000</u>
<i>Total General Fund Revenues</i>				
	<u>\$185,496,055</u>	<u>\$164,149,570</u>	<u>\$32,465,710</u>	<u>\$196,615,280</u>
EXPENDITURES				
<i>Salary Expense</i>				
111-Administrator / Coordinator	\$8,366,613	\$8,461,100	\$522,598	\$8,983,698
112-Instructor / Teacher	\$64,293,575	\$58,344,700	\$8,891,468	\$67,236,168
113-Instructional Support	\$6,909,416	\$6,772,500	\$913,491	\$7,685,991
114-SIP Payments	\$47,139	\$47,000	\$0	\$47,000
115-Department Chairman	\$50,815	\$55,000	\$0	\$55,000
116-Summer School	\$606,349	\$655,000	\$30,400	\$685,400
117-PTO Payout	\$16,544	\$15,000	\$0	\$15,000
118-Study Committee/Task Force Payments	\$11,033	\$35,000	\$0	\$35,000
119-Unused Personal Leave	\$687,402	\$750,000	\$2,500	\$752,500
121-Secretarial / Clerical	\$4,232,013	\$4,117,900	\$115,140	\$4,233,040
122-Aide / Paraprofessional	\$10,329,613	\$11,000,900	\$2,380,766	\$13,381,666
124-Part Time Custodian	\$229,600	\$241,500	\$0	\$241,500
125-Custodian	\$3,995,840	\$4,235,100	\$0	\$4,235,100
126-Operation & Maintenance	\$2,587,976	\$2,534,200	\$102,900	\$2,637,100
127-Nutrition Services Salary	\$2,625	\$0	\$0	\$0
131-Substitute - Non-certified	\$331,889	\$400,000	\$0	\$400,000
133-Tutor	\$116,074	\$5,000	\$424,533	\$429,533
134-CEU Staff Development	\$20,168	\$0	\$0	\$0
139-Other Temporary	\$2,086,496	\$1,082,300	\$2,920,391	\$4,002,691
141-Substitute - Certified	\$2,463,631	\$1,232,300	\$560,252	\$1,792,552
151-PLS Payout	\$458,983	\$800,000	\$1,500	\$801,500
Subtotal Salary Expense	<u>\$107,843,793</u>	<u>\$100,784,500</u>	<u>\$16,865,939</u>	<u>\$117,650,439</u>
<i>Employee Benefits</i>				
211-Health Insurance	\$13,713,765	\$12,940,000	\$1,951,201	\$14,891,201
212-Life Insurance	\$51,194	\$48,100	\$9,579	\$57,679
213-Dental Insurance	\$996,959	\$877,800	\$190,451	\$1,068,251
214-Long Term Disability Insurance	\$178,326	\$158,100	\$26,665	\$184,765
220-Social Security	\$7,702,787	\$7,168,100	\$1,121,129	\$8,289,229
231-Teacher's Retirement	\$9,845,531	\$9,062,700	\$1,383,338	\$10,446,038
232-Public Employee's Retirement	\$2,068,078	\$2,125,300	\$294,776	\$2,420,076

FARGO PUBLIC SCHOOL DISTRICT #1
GENERAL FUND (ALL)
(Includes Federal Programs & Other Restricted Revenue Sources)
Adopted Budget 2022

	TOTAL ACTUAL 2020-2021	GENERAL FUND ADOPTED BUDGET 2021-2022	GRANT FUNDS ADOPTED BUDGET 2021-2022	TOTAL ADOPTED BUDGET 2021-2022
260-Worker's Compensation	\$324,947	\$297,600	\$52,374	\$349,974
292-Employee Assistance Program	\$60,615	\$65,000	\$0	\$65,000
293-Employer Paid Annuity	\$257,751	\$100,000	\$0	\$100,000
Subtotal Employee Benefits	<u>\$35,199,953</u>	<u>\$32,842,700</u>	<u>\$5,029,513</u>	<u>\$37,872,213</u>
<i>Purchased Professional & Technical Services</i>				
311-Background Services	\$47,959	\$50,000	\$0	\$50,000
322-Consultant Services	\$686,623	\$337,500	\$2,090,399	\$2,427,899
325-Contracted Instructional Services	\$1,359,096	\$792,500	\$518,696	\$1,311,196
331-Audit Services	\$26,750	\$30,000	\$0	\$30,000
332-Legal Services	\$125,426	\$50,000	\$0	\$50,000
333-Architectural Services	\$60,454	\$75,000	\$38,000	\$113,000
334-Evaluation Therapy Services	\$39,470	\$36,000	\$0	\$36,000
336-Benefit Admin Services	\$38,749	\$40,000	\$0	\$40,000
338-Contracted Nursing Services	\$405,022	\$559,700	\$0	\$559,700
339-Other Consultants/SRO's	\$317,643	\$360,000	\$0	\$360,000
344-Financial Services	\$28,649	\$15,000	\$0	\$15,000
346-Security Services	\$84,075	\$100,000	\$0	\$100,000
347-Testing & Inspection	\$3,134	\$3,300	\$0	\$3,300
349-Instructional License Agreements	\$2,857,096	\$1,403,700	\$438,889	\$1,842,589
Subtotal Purchased Professional & Technical Services	<u>\$6,080,145</u>	<u>\$3,852,700</u>	<u>\$3,085,983</u>	<u>\$6,938,683</u>
<i>Operating and Repair Expenses</i>				
411-Water, Sewer, Garbage	\$415,056	\$385,000	\$0	\$385,000
420-Cleaning Services	\$36,328	\$34,100	\$0	\$34,100
422-Snow Removal	\$30,779	\$70,000	\$0	\$70,000
424-Exterminator Services	\$5,747	\$5,900	\$0	\$5,900
425-Laundry	\$6,322	\$5,000	\$0	\$5,000
431-Repair of Equipment	\$117,828	\$132,400	\$0	\$132,400
437-System Maintenance Contracts	\$484,648	\$475,700	\$250	\$475,950
439-Contracted Maintenance	\$2,163,354	\$1,936,390	\$812,000	\$2,748,390
441-Rental of Land & Buildings	\$62,507	\$40,400	\$0	\$40,400
442-Rental of Equipment	\$148,860	\$164,000	\$0	\$164,000
Subtotal Operating and Repair Expenses	<u>\$3,471,429</u>	<u>\$3,248,891</u>	<u>\$812,250</u>	<u>\$4,061,141</u>
<i>Transportation and Travel</i>				
510-Student Transportation	\$76,126	\$207,900	\$216,900	\$424,800
513-Contracted Regular Routes	\$2,965,260	\$3,380,000	\$0	\$3,380,000
514-Field Trips	\$12,490	\$117,500	\$638	\$118,138
515-Energy Saver Routes	\$2,432,360	\$2,600,000	\$0	\$2,600,000
517-Shuttle Services	\$258,186	\$272,500	\$0	\$272,500
521-Liability Insurance	\$97,685	\$107,000	\$0	\$107,000
526-Vehicle Insurance	\$33,950	\$40,000	\$0	\$40,000
527-Property Insurance	\$271,593	\$294,500	\$0	\$294,500
531-Telephone	\$182,669	\$153,300	\$14,400	\$167,700
532-Postage	\$63,994	\$60,000	\$0	\$60,000
540-Advertising	\$25,435	\$25,000	\$0	\$25,000
541-Publication of Minutes & Bids	\$16,942	\$17,000	\$0	\$17,000
550-Printing & Binding	\$2,960	\$6,500	\$0	\$6,500
561-In-State Tuition	\$1,874,673	\$1,135,000	\$0	\$1,135,000
562-Out-of -State Tuition	\$30,000	\$85,000	\$0	\$85,000
580-Travel	\$114,345	\$246,300	\$204,590	\$450,890
591-Admin Fees	\$0	\$1,360	\$0	\$1,360
Subtotal Transportation and Travel	<u>\$8,458,668</u>	<u>\$8,748,860</u>	<u>\$436,527</u>	<u>\$9,185,387</u>
<i>Supplies & Materials Expenses</i>				
610-Supplies	\$6,069,642	\$2,948,599	\$3,641,523	\$6,590,122
621-Natural Gas	\$396,333	\$435,500	\$0	\$435,500
622-Electricity	\$2,475,083	\$2,417,500	\$0	\$2,417,500
624-Fuel Oil	\$120,702	\$130,500	\$0	\$130,500

FARGO PUBLIC SCHOOL DISTRICT #1
GENERAL FUND (ALL)
(Includes Federal Programs & Other Restricted Revenue Sources)
Adopted Budget 2022

	TOTAL ACTUAL 2020-2021	GENERAL FUND ADOPTED BUDGET 2021-2022	GRANT FUNDS ADOPTED BUDGET 2021-2022	TOTAL ADOPTED BUDGET 2021-2022
626-Gasoline	\$67,414	\$67,500	\$0	\$67,500
641-Textbooks	\$468,564	\$500,000	\$0	\$500,000
643-Library Books	\$157,146	\$129,200	\$0	\$129,200
645-Workbooks	\$387,117	\$321,000	\$0	\$321,000
Subtotal Supplies & Materials	<u>\$10,142,000</u>	<u>\$6,949,799</u>	<u>\$3,641,523</u>	<u>\$10,591,322</u>
<i>Land and Equipment</i>				
733-Equipment	\$1,977,718	\$1,072,600	\$986,409	\$2,059,009
735-Technology	\$2,538,238	\$1,620,700	\$106,500	\$1,727,200
Subtotal Land and Equipment	<u>\$4,515,955</u>	<u>\$2,693,300</u>	<u>\$1,092,909</u>	<u>\$3,786,209</u>
<i>Miscellaneous Expenses</i>				
810-Dues & Fees	\$316,159	\$223,500	\$577,633	\$801,133
850-Unobligated Setasides	\$0	\$0	\$692,685	\$692,685
860-Bad Debt	\$77,368	\$0	\$0	\$0
890-Other Funding (Adult Ed GED/FPS Foundation)	\$17,866	\$0	\$2,200	\$2,200
Subtotal Miscellaneous Expenses	<u>\$411,393</u>	<u>\$223,500</u>	<u>\$1,272,518</u>	<u>\$1,496,018</u>
<i>Funds Transfers</i>				
950-Indirect Costs	\$15,865	\$0	\$249,609	\$249,609
920-Principal, Interest, Other	\$4,134,050	\$4,805,320	\$0	\$4,805,320
Subtotal Funds Transfers	<u>\$4,149,915</u>	<u>\$4,805,320</u>	<u>\$249,609</u>	<u>\$5,054,929</u>
<i>Total Operating Expenditures</i>	<u>\$180,273,252</u>	<u>\$164,149,570</u>	<u>\$32,486,772</u>	<u>\$196,636,342</u>
<i>Excess Revenues Over (Under) Expenses</i>	<u>\$5,222,804</u>	<u>\$0</u>	<u>(\$21,062)</u>	<u>(\$21,062)</u>
<i>BEGINNING FUND BALANCE</i>	<u>\$31,750,379</u>	<u>\$36,973,183</u>	<u>\$21,062</u>	<u>\$36,973,183</u>
<i>Revenues</i>	<u>\$185,496,055</u>	<u>\$164,149,570</u>	<u>\$32,465,710</u>	<u>\$196,615,280</u>
<i>Total Available</i>	<u>\$217,246,435</u>	<u>\$201,122,753</u>	<u>\$32,486,772</u>	<u>\$233,588,463</u>
<i>Expenditures</i>	<u>(\$180,273,252)</u>	<u>(\$164,149,570)</u>	<u>(\$32,486,772)</u>	<u>(\$196,636,342)</u>
<i>Ending Balance</i>	<u>\$36,973,183</u>	<u>\$36,973,183</u>	<u>\$0</u>	<u>\$36,952,121</u>
<i>Less Restricted Fund Balance</i>	<u>(\$581,774)</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
<i>ENDING UNRESTRICTED FUND BALANCE</i>	<u>\$36,391,409</u>	<u>\$36,973,183</u>	<u>\$0</u>	<u>\$36,952,121</u>
<i>Fund Transfer Detail</i>				
Principal & Interest	\$310,211	\$320,320	\$0	\$320,320
Student Activities	\$3,782,551	\$4,455,000	\$0	\$4,455,000
Nutrition Services (Milk Program)	\$41,289	\$30,000	\$0	\$30,000
	<u>\$4,134,050</u>	<u>\$4,805,320</u>	<u>\$0</u>	<u>\$4,805,320</u>



FARGO PUBLIC SCHOOL DISTRICT #1
Building Fund
Adopted Budget 2022

	FINAL YEAR TO DATE 2021	PRELIMINARY BUDGET 2022	ADOPTED BUDGET 2022	BUDGET CHANGE \$	BUDGET CHANGE %
REVENUES					
Property Tax Revenue					
1110-Property Tax	\$6,087,061	\$6,510,000	\$6,510,000	\$0	0.00%
1115-Property Tax - Prior Years	\$64,955	\$45,000	\$45,000	\$0	0.00%
1191-Interest / Penalties	\$17,374	\$10,000	\$10,000	\$0	0.00%
1210-Electric Transmission & Distribution Tax	\$8,063	\$8,000	\$8,000	\$0	0.00%
1231-Homestead Tax Credit	\$45,574	\$35,000	\$35,000	\$0	0.00%
1232-Veteran's Tax Credit	\$36,617	\$20,000	\$20,000	\$0	0.00%
1250-Mobile Home Tax	\$3,431	\$3,000	\$3,000	\$0	0.00%
1290-Other Revenue in Lieu	\$29,023	\$60,000	\$60,000	\$0	0.00%
<i>Subtotal Property Tax Revenue</i>	<i>\$6,292,099</i>	<i>\$6,691,000</i>	<i>\$6,691,000</i>	<i>\$0</i>	<i>0.00%</i>
Interest Income					
1510-Interest Income	\$108,283	\$150,000	\$100,000	(\$50,000)	-33.33%
<i>Subtotal Interest Income</i>	<i>\$108,283</i>	<i>\$150,000</i>	<i>\$100,000</i>	<i>(\$50,000)</i>	<i>-33.33%</i>
Local Revenue					
1910-Rental Income	\$17,630	\$17,500	\$17,500	\$0	0.00%
<i>Subtotal Local Revenue</i>	<i>\$17,630</i>	<i>\$17,500</i>	<i>\$17,500</i>	<i>\$0</i>	<i>0.00%</i>
Other Financing Sources					
5110-Sale Of Bonds	\$11,205,000	\$0	\$0	\$0	0.00%
5120-Premium On Sale Of Bonds	\$986,497	\$0	\$0	\$0	0.00%
<i>Subtotal Other Financing Sources</i>	<i>\$12,191,497</i>	<i>\$0</i>	<i>\$0</i>	<i>\$0</i>	<i>0.00%</i>
Fund Transfers & Misc					
5200-Interfund Transfer	\$5,796,719	\$6,500,000	\$6,500,000	\$0	0.00%
<i>Subtotal Fund Transfers and Misc</i>	<i>\$5,796,719</i>	<i>\$6,500,000</i>	<i>\$6,500,000</i>	<i>\$0</i>	<i>0.00%</i>
Total Fund Revenues	\$24,406,228	\$13,358,500	\$13,308,500	(\$50,000)	-0.37%
EXPENDITURES					
Purchased Professional & Technical Services					
333-Architectural Services	\$319,538	\$160,000	\$263,000	\$103,000	64.38%
339-Other Consultants	\$0	\$631,000	\$0	(\$631,000)	-100.00%
<i>Subtotal Purchased Professional & Technical Services</i>	<i>\$319,538</i>	<i>\$791,000</i>	<i>\$263,000</i>	<i>(\$528,000)</i>	<i>-66.75%</i>
Operating and Repair Expenses					
439-Contracted Maintenance	\$0	\$2,500,000	\$0	(\$2,500,000)	-100.00%
450-Construction Services	\$10,052,193	\$3,906,486	\$5,204,220	\$1,297,734	33.22%
<i>Subtotal Operating and Repair Expenses</i>	<i>\$10,052,193</i>	<i>\$6,406,486</i>	<i>\$5,204,220</i>	<i>(\$1,202,266)</i>	<i>-18.77%</i>
Supplies & Materials Expenses					
610-Supplies	\$14,372	\$0	\$20,000	\$20,000	0.00%
621-Natural Gas	\$0	\$2,000	\$0	(\$2,000)	-100.00%
622-Electricity	\$13,566	\$6,000	\$6,000	\$0	0.00%
<i>Subtotal Supplies & Materials</i>	<i>\$27,938</i>	<i>\$8,000</i>	<i>\$26,000</i>	<i>\$18,000</i>	<i>225.00%</i>
Land and Equipment					
712-Land/Imprv	\$0	\$0	\$0	\$0	0.00%
721-Bond Fees	\$6,305,850	\$0	\$0	\$0	0.00%
733-Equipment	\$75,150	\$260,000	\$601,000	\$341,000	131.15%
735-Technology	\$0	\$260,000	\$105,000	(\$155,000)	-59.62%
<i>Subtotal Land and Equipment</i>	<i>\$6,381,000</i>	<i>\$520,000</i>	<i>\$706,000</i>	<i>\$186,000</i>	<i>35.77%</i>
Miscellaneous Expenses					
810-Dues & Fees	\$798	\$0	\$50,000	\$50,000	0.00%
832-Adv Fund	\$185,623	\$0	\$0	\$0	0.00%
850-Unobligated Setasides	\$0	\$519,649	\$607,649	\$88,000	16.93%
890-Other Misc. Costs/Emerging Needs	\$63,048	\$20,000	\$45,000	\$25,000	125.00%
<i>Subtotal Miscellaneous Expenses</i>	<i>\$249,469</i>	<i>\$539,649</i>	<i>\$702,649</i>	<i>\$163,000</i>	<i>30.20%</i>
Funds Transfers					
920-Principal,Interest, Other	\$8,074,773	\$8,695,969	\$8,695,969	\$0	0.00%
<i>Subtotal Funds Transfers</i>	<i>\$8,074,773</i>	<i>\$8,695,969</i>	<i>\$8,695,969</i>	<i>\$0</i>	<i>0.00%</i>
Total Fund Expenditures	\$25,104,911	\$16,961,104	\$15,597,838	(\$1,363,266)	-8.04%
Excess Revenues Over (Under) Expenses	(\$698,683)	(\$3,602,604)	(\$2,289,338)	\$1,313,266	
BEGINNING FUND BALANCE	\$8,244,163	\$3,876,499	\$7,545,481	\$3,668,982	
Revenues	\$24,406,228	\$13,358,500	\$13,308,500	(\$50,000)	
Total Available	\$32,650,391	\$17,234,999	\$20,853,981	\$3,618,982	
Expenditures	(\$25,104,911)	(\$16,961,104)	(\$15,597,838)	\$1,363,266	
ENDING FUND BALANCE	\$7,545,481	\$273,895	\$5,256,142	\$4,982,248	



FARGO PUBLIC SCHOOL DISTRICT #1
 Special Assessments Fund
 Adopted 2022

	FINAL YEAR TO DATE 2021	PRELIMINARY BUDGET 2022	ADOPTED BUDGET 2022	BUDGET CHANGE \$	BUDGET CHANGE %
REVENUES					
Property Tax Revenue					
1110-Property Tax	\$515,146	\$543,000	\$543,000	\$0	0.00%
1115-Property Tax - Prior Years	\$4,855	\$3,000	\$3,000	\$0	0.00%
1191-Interest / Penalties	\$1,313	\$1,000	\$1,000	\$0	0.00%
1210-Electric Transmission & Distribution Tax	\$672	\$500	\$500	\$0	0.00%
1231-Homestead Tax Credit	\$3,777	\$2,500	\$2,500	\$0	0.00%
1232-Veteran's Tax Credit	\$3,050	\$2,000	\$2,000	\$0	0.00%
1250-Mobile Home Tax	\$280	\$250	\$250	\$0	0.00%
1290-Other Revenue in Lieu	\$1,377	\$4,000	\$4,000	\$0	0.00%
<i>Subtotal Property Tax Revenue</i>	<u>\$530,471</u>	<u>\$556,250</u>	<u>\$556,250</u>	<u>\$0</u>	<u>0.00%</u>
Total Fund Revenues	<u>\$530,471</u>	<u>\$556,250</u>	<u>\$556,250</u>	<u>\$0</u>	<u>0.00%</u>
EXPENDITURES					
Land and Equipment					
711-Spec Assess	\$489,820	\$450,000	\$450,000	\$0	0.00%
<i>Subtotal Land and Equipment</i>	<u>\$489,820</u>	<u>\$450,000</u>	<u>\$450,000</u>	<u>\$0</u>	<u>0.00%</u>
Miscellaneous Expenses					
830-Interest	\$28,068	\$28,000	\$28,000	\$0	0.00%
<i>Subtotal Miscellaneous Expenses</i>	<u>\$28,068</u>	<u>\$28,000</u>	<u>\$28,000</u>	<u>\$0</u>	<u>0.00%</u>
Total Fund Expenditures	<u>\$517,888</u>	<u>\$478,000</u>	<u>\$478,000</u>	<u>\$0</u>	<u>0.00%</u>
Excess Revenues Over (Under) Expenses	<u>\$12,583</u>	<u>\$78,250</u>	<u>\$78,250</u>	<u>\$0</u>	<u>0.00%</u>
BEGINNING FUND BALANCE	\$375,722	\$468,872	\$388,305	(\$80,567)	
Revenues	\$530,471	\$556,250	\$556,250	\$0	
Total Available	<u>\$906,193</u>	<u>\$1,025,122</u>	<u>\$944,555</u>	<u>(\$80,567)</u>	
Expenditures	<u>(\$517,888)</u>	<u>(\$478,000)</u>	<u>(\$478,000)</u>	<u>\$0</u>	
ENDING FUND BALANCE	<u>\$388,305</u>	<u>\$547,122</u>	<u>\$466,555</u>	<u>(\$80,567)</u>	



FARGO PUBLIC SCHOOL DISTRICT #1
 Special Levy Fund
 Adopted 2022

	FINAL YEAR TO DATE 2021	PRELIMINARY BUDGET 2022	ADOPTED BUDGET 2022	BUDGET CHANGE \$	BUDGET CHANGE %
REVENUES					
Property Tax Revenue					
1110-Property Tax	\$4,772,219	\$4,930,000	\$4,930,000	\$0	0.00%
1115-Property Tax - Prior Years	\$49,149	\$35,000	\$35,000	\$0	0.00%
1191-Interest / Penalties	\$13,146	\$9,000	\$9,000	\$0	0.00%
1210-Electric Transmission & Distribution Tax	\$6,101	\$5,700	\$5,700	\$0	0.00%
1231-Homestead Tax Credit	\$34,484	\$30,000	\$30,000	\$0	0.00%
1232-Veteran's Tax Credit	\$27,707	\$20,000	\$20,000	\$0	0.00%
1250-Mobile Home Tax	\$2,596	\$3,000	\$3,000	\$0	0.00%
1290-Other Revenue in Lieu	\$0	\$44,000	\$44,000	\$0	0.00%
<i>Subtotal Property Tax Revenue</i>	<u>\$4,905,404</u>	<u>\$5,076,700</u>	<u>\$5,076,700</u>	<u>\$0</u>	<u>0.00%</u>
Total Fund Revenues	<u>\$4,905,404</u>	<u>\$5,076,700</u>	<u>\$5,076,700</u>	<u>\$0</u>	<u>0.00%</u>
EXPENDITURES					
Funds Transfers					
920-Principal, Interest, Other	\$4,500,000	\$6,500,000	\$6,500,000	\$0	0.00%
<i>Subtotal Funds Transfers</i>	<u>\$4,500,000</u>	<u>\$6,500,000</u>	<u>\$6,500,000</u>	<u>\$0</u>	<u>0.00%</u>
Total Fund Expenditures	<u>\$4,500,000</u>	<u>\$6,500,000</u>	<u>\$6,500,000</u>	<u>\$0</u>	<u>0.00%</u>
Excess Revenues Over (Under) Expenses	<u>\$405,404</u>	<u>(\$1,423,300)</u>	<u>(\$1,423,300)</u>	<u>\$0</u>	<u>0.00%</u>
BEGINNING FUND BALANCE	\$1,944,751	\$2,221,451	\$2,350,155	\$128,704	
Revenues	<u>\$4,905,404</u>	<u>\$5,076,700</u>	<u>\$5,076,700</u>	<u>\$0</u>	
Total Available	\$6,850,155	\$7,298,151	\$7,426,855	\$128,704	
Expenditures	<u>(\$4,500,000)</u>	<u>(\$6,500,000)</u>	<u>(\$6,500,000)</u>	<u>\$0</u>	
ENDING FUND BALANCE	<u><u>\$2,350,155</u></u>	<u><u>\$798,151</u></u>	<u><u>\$926,855</u></u>	<u><u>\$128,704</u></u>	



FARGO PUBLIC SCHOOL DISTRICT #1
Debt Service Fund
Adopted 2022

	FINAL YEAR TO DATE 2021	PRELIMINARY BUDGET 2022	ADOPTED BUDGET 2022	BUDGET CHANGE \$	BUDGET CHANGE %
REVENUES					
Fund Transfers & Misc					
5200-Interfund Transfer	\$8,074,773	\$8,695,969	\$8,695,969	\$0	0.00%
Subtotal Fund Transfers and Misc	\$8,074,773	\$8,695,969	\$8,695,969	\$0	0.00%
Total General Fund Revenues	\$8,074,773	\$8,695,969	\$8,695,969	\$0	0.00%
EXPENDITURES					
Miscellaneous Expenses					
830-Interest	\$2,583,381	\$2,616,714	\$2,616,714	\$0	0.00%
Subtotal Miscellaneous Expenses	\$2,583,381	\$2,616,714	\$2,616,714	\$0	0.00%
Funds Transfers					
910-Lease Payments	\$5,491,392	\$6,079,256	\$6,079,256	\$0	0.00%
Subtotal Funds Transfers	\$5,491,392	\$6,079,256	\$6,079,256	\$0	0.00%
Total Operating Expenditures	\$8,074,773	\$8,695,969	\$8,695,969	\$0	0.00%
Revenues	\$8,074,773	\$8,695,969	\$8,695,969	\$0	
Total Available	\$8,074,773	\$8,695,969	\$8,695,969	\$0	
Expenditures	(\$8,074,773)	(\$8,695,969)	(\$8,695,969)	\$0	
Less Restricted Fund Balance	\$0	\$0	\$0	\$0	
ENDING UNRESTRICTED FUND BALANCE	\$0	\$0	\$0	\$0	



FARGO PUBLIC SCHOOL DISTRICT #1
 Nutrition Services Fund
 Final Budget Approval 2022

	FINAL YEAR TO DATE 2021	PRELIMINARY BUDGET 2022	ADOPTED BUDGET 2022	BUDGET CHANGE \$	BUDGET CHANGE %
REVENUES					
Interest Income					
1510-Interest Income	\$17,589	\$20,000	\$20,000	\$0	0.00%
Subtotal Interest Income	\$17,589	\$20,000	\$20,000	\$0	0.00%
Food Service Revenues					
1611-R-Lunch Prog St Sale	\$23,156	\$0	\$0	\$0	0.00%
1612-R-Lunch Prog Faculty Sale	\$31,054	\$42,480	\$42,480	\$0	0.00%
1621-R-Breakfast Prog Receipts	\$0	\$0	\$0	\$0	0.00%
1631-R-A La Carte Receipts	\$154,089	\$279,665	\$279,665	\$0	0.00%
1633-After School Sales	\$9,461	\$22,000	\$22,000	\$0	0.00%
1635-Catering	\$40,079	\$40,000	\$40,000	\$0	0.00%
1641-R-Milk Prog Receipts	\$82,430	\$84,150	\$84,150	\$0	0.00%
1661-R-Oth Income	\$6,061	\$5,000	\$5,000	\$0	0.00%
1690-R-Cash Short And Over	\$0	\$0	\$0	\$0	0.00%
Subtotal Food Service Revenues	\$346,328	\$473,295	\$473,295	\$0	0.00%
Local Revenue					
1929-FPS Foundation Contribution	\$20,172	\$18,000	\$18,000	\$0	0.00%
1993-Vending Machine Revenue	\$2,468	\$1,000	\$1,000	\$0	0.00%
Subtotal Local Revenue	\$22,640	\$19,000	\$19,000	\$0	0.00%
State Revenue					
3950-State Fd Serv Prog Aide	\$50,193	\$0	\$0	\$0	0.00%
Subtotal State Revenue	\$50,193	\$0	\$0	\$0	0.00%
Federal Revenue					
4551-School Lunch Program	\$6,403,950	\$5,405,650	\$5,405,650	\$0	0.00%
4557-Pay in Lieu	\$357,186	\$396,550	\$396,550	\$0	0.00%
4558-Commodities	\$387,946	\$250,000	\$250,000	\$0	0.00%
Subtotal Federal Revenue	\$7,149,082	\$6,052,200	\$6,052,200	\$0	0.00%
Fund Transfers & Misc					
5200-Interfund Transfer	\$41,289	\$40,000	\$40,000	\$0	0.00%
Subtotal Fund Transfers and Misc	\$41,289	\$40,000	\$40,000	\$0	0.00%
Total Fund Revenues	\$7,627,121	\$6,604,495	\$6,604,495	\$0	0.00%
EXPENDITURES					
Salary Expense					
111-Administrator / Coordinator	\$113,688	\$115,200	\$115,200	\$0	0.00%
119-Unused Personal Leave	\$18,265	\$20,000	\$20,000	\$0	0.00%
121-Secretarial / Clerical	\$158,677	\$159,000	\$159,000	\$0	0.00%
126-Operation & Maintenance	\$201,961	\$196,800	\$196,800	\$0	0.00%
127-Nutrition Services Salary	\$2,118,485	\$2,168,820	\$2,168,820	\$0	0.00%
139-Other Temporary	\$720	\$720	\$720	\$0	0.00%
151-PLS Payout	\$4,067	\$6,500	\$6,500	\$0	0.00%
Subtotal Salary Expense	\$2,615,864	\$2,667,040	\$2,667,040	\$0	0.00%
Employee Benefits					
211-Health Insurance	\$373,061	\$394,208	\$394,208	\$0	0.00%
212-Life Insurance	\$1,568	\$1,636	\$1,636	\$0	0.00%
213-Dental Insurance	\$27,242	\$28,400	\$28,400	\$0	0.00%
214-Long Term Disability Insurance	\$3,309	\$3,381	\$3,381	\$0	0.00%
220-Social Security	\$182,852	\$184,981	\$184,981	\$0	0.00%
232-Public Employee's Retirement	\$155,137	\$157,189	\$157,189	\$0	0.00%
260-Worker's Compensation	\$7,783	\$7,884	\$7,884	\$0	0.00%
293-Employer Paid Annuity	\$1,538	\$0	\$0	\$0	0.00%
Subtotal Employee Benefits	\$752,489	\$777,679	\$777,679	\$0	0.00%
Purchased Professional & Technical Services					
335-Computer System Services	\$51,856	\$75,000	\$75,000	\$0	0.00%
344-Financial Services	\$10,274	\$11,000	\$11,000	\$0	0.00%
Subtotal Purchased Professional & Technical Services	\$62,130	\$86,000	\$86,000	\$0	0.00%
Operating and Repair Expenses					
424-Exterminator Services	\$4,840	\$4,500	\$4,500	\$0	0.00%
432-Repair-Non-Instructional Equipment	\$71,215	\$109,000	\$109,000	\$0	0.00%
434-Fire Extinguisher Maintenance	\$15,452	\$15,000	\$15,000	\$0	0.00%
437-Maintenance Contracts	\$5,017	\$5,800	\$5,800	\$0	0.00%
Subtotal Operating and Repair Expenses	\$96,524	\$134,300	\$134,300	\$0	0.00%
Transportation and Travel					
583-Director Travel	\$1,200	\$2,000	\$2,000	\$0	0.00%
585-Staff Travel	\$0	\$1,500	\$1,500	\$0	0.00%
Subtotal Transportation and Travel	\$1,200	\$3,500	\$3,500	\$0	0.00%



FARGO PUBLIC SCHOOL DISTRICT #1
 Nutrition Services Fund
 Final Budget Approval 2022

	FINAL YEAR TO DATE 2021	PRELIMINARY BUDGET 2022	ADOPTED BUDGET 2022	BUDGET CHANGE \$	BUDGET CHANGE %
Supplies & Materials Expenses					
610-Supplies	\$58,955	\$43,897	\$43,897	\$0	0.00%
611-Paper Supplies	\$82,959	\$155,000	\$155,000	\$0	0.00%
613-Supplies for Repair of Equipment	\$26,021	\$22,000	\$22,000	\$0	0.00%
614-Project Supplies	\$69,706	\$80,000	\$80,000	\$0	0.00%
661-Purchased Food	\$1,883,065	\$2,361,033	\$2,361,033	\$0	0.00%
666-Milk	\$346,305	\$350,000	\$350,000	\$0	0.00%
668-Commodity Processing Fee	\$10,050	\$10,000	\$10,000	\$0	0.00%
669-Commodities	\$371,816	\$250,000	\$250,000	\$0	0.00%
<i>Subtotal Supplies & Materials</i>	<i>\$2,848,879</i>	<i>\$3,271,930</i>	<i>\$3,271,930</i>	<i>\$0</i>	<i>0.00%</i>
Land and Equipment					
733-Equipment	\$143,509	\$180,000	\$180,000	\$0	0.00%
<i>Subtotal Land and Equipment</i>	<i>\$143,509</i>	<i>\$180,000</i>	<i>\$180,000</i>	<i>\$0</i>	<i>0.00%</i>
Miscellaneous Expenses					
810-Dues & Fees	\$4,437	\$7,100	\$7,100	\$0	0.00%
<i>Subtotal Miscellaneous Expenses</i>	<i>\$4,437</i>	<i>\$7,100</i>	<i>\$7,100</i>	<i>\$0</i>	<i>0.00%</i>
Funds Transfers					
920-Principal, Interest, Other	\$350,000	\$350,000	\$350,000	\$0	0.00%
<i>Subtotal Funds Transfers</i>	<i>\$350,000</i>	<i>\$350,000</i>	<i>\$350,000</i>	<i>\$0</i>	<i>0.00%</i>
Total Fund Expenditures	<u>\$6,875,032</u>	<u>\$7,477,549</u>	<u>\$7,477,549</u>	<u>\$0</u>	<u>0.00%</u>
Excess Revenues Over (Under) Expenses	<u>\$752,089</u>	<u>(\$873,054)</u>	<u>(\$873,054)</u>	<u>\$0</u>	<u>0.00%</u>
BEGINNING FUND BALANCE	<u>\$2,420,687</u>	<u>\$1,962,515</u>	<u>\$3,172,776</u>	<u>\$1,210,261</u>	
Revenues	<u>\$7,627,121</u>	<u>\$6,604,495</u>	<u>\$6,604,495</u>	<u>\$0</u>	
Total Available	<u>\$10,047,807</u>	<u>\$8,567,010</u>	<u>\$9,777,271</u>	<u>\$1,210,261</u>	
Expenditures	<u>(\$6,875,032)</u>	<u>(\$7,477,549)</u>	<u>(\$7,477,549)</u>	<u>\$0</u>	
Ending Balance	<u>\$3,172,776</u>	<u>\$1,089,461</u>	<u>\$2,299,722</u>	<u>\$1,210,261</u>	
Less Restricted Fund Balance	<u>(\$170,744)</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	
ENDING UNRESTRICTED FUND BALANCE	<u>\$3,002,032</u>	<u>\$1,089,461</u>	<u>\$2,299,722</u>	<u>\$1,210,261</u>	