

BUDGET 2019-2020



Adopted by The Board of Education of the City of Fargo September 24, 2019

Cass County Fargo, ND 58102 www.fargo.k12.nd.us

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This Pathway to the MBA Award is presented to

FARGO PUBLIC SCHOOLS

for excellence in the preparation and issuance of its budget for the Fiscal Year 2018-2019.

> The budget adheres to the principles and standards of ASBO International's Meritorious Budget Award criteria.



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Thomas E. Wohlleber, CSRM President

David J. Lewis Executive Director

EXECUTIVE SUMMARY



ORGANIZATIONAL SECTION

LEADERSHIP

The Board of Education of the City of Fargo (Board) has a total budget of \$284.8M for the 2019-2020 school year. Fargo Public Schools (FPS) was established in 1874, before North Dakota was a state. We serve over 11,200 students throughout our 16 elementary, three middle, three high schools, and one alternative high school. In addition, we offer adult education and early childhood special education programming. The information that follows highlights the 2019-2020 budget and the District's organizational makeup.

Board of Education of the City of Fargo



Back Row: Brian Nelson, Kristi Ulrich, Rebecca Knutson, Jim Johnson, John Rodenbiker (Vice President)

Front Row: David Paulson, Brandi Aune, Jennifer Benson, Robin Nelson (President)

Administration



Dr. Rupak Gandhi Superintendent

Dr. Robert Grosz Missy Eidsness Jackie Gapp, CPA, SFO **Doug Andring AnnMarie Campbell**

Associate Superintendent of Secondary Education Associate Superintendent of Elementary Education **Business Manager Director of Human Resources Executive Assistant & Communications**

MESSAGE FROM THE SUPERINTENDENT

The school budget is the financial blueprint upon which our educational program is built. It represents the commitment our citizens make to Fargo Public Schools and is aligned to our mission of achieving excellence by educating and empowering all students to succeed.

This document is the compilation of administrative budgetary requests is subject to further revision by the Board of Education. At each step in the process, every effort is made to ensure the final budget reflects wise management of District resources.

The financial condition of Fargo Public Schools is very strong. Administration's compliance with policy Executive Limitation– 7 Budgeting and Financial Planning has historically provided balanced budgeting and maintenance of fund balances while meeting the strategic vision of the District. Guiding us into the future will be the Strategic Plan, Long-Range Facilities Plan, Long-Range Teaching and Learning Plan, and Long-Range Technology Plan. These plans will assist us with a roadmap to the future by setting expectations which guide decision making.

Certified staff contract negotiations will play a vital role in the future of the District by setting the stage for administration and the Board of Education to ensure sustainable financial modeling based on agreed upon compensation.

Enrollment is growing by approximately 100 students per year. Property tax values continue to increase, although at a slower pace than in the past. The current condition of the State of North Dakota and funding of K-12 education may pose as a hurdle working into the future. There will need to be continued efforts to create operational efficiencies in providing the quality education that has become the benchmark of Fargo Public Schools.

This is an exciting time in the Fargo Public Schools District. Our educational practices develop strong programs for our students that will better prepare them for their future. Our future, like our past, will continue to present challenges. To achieve excellence by educating and empowering all students to succeed, we must be prepared for these challenges. By financially looking into the future, we can identify these challenges and develop a plan for meeting them, ensuring the financial security the District needs to support the quality education our stakeholders have come to expect.

Respectfully submitted,

Dr. Rupak Gandhi Superintendent

MISSION, VISION, VALUES and GOALS

Our Mission

"Achieving excellence by educating and empowering all students to succeed".

Our Vision

Fargo Public Schools is committed to excellence through a student-centered learning environment supported by positive collaboration with students, staff, parents, school, and community.

A Fargo Public Schools education provides students with a broad knowledge base by engaging in a standards-based curriculum with co-curricular opportunities. Graduates will possess sound character and the 21st century skills in communication, critical thinking, collaboration, and creativity necessary to participate in an ever-changing and culturally diverse world.

Equitable opportunities will ensure a quality educational experience to stimulate and support all students in their intellectual, social, and personal growth.

Our Values

Fargo Public Schools is committed to:

- Believing that all students can learn and grow
- Creating a supportive and positive school climate
- Ensuring that all students receive effective, rigorous, and relevant instruction from highly qualified teachers
- Engaging leadership in all student, parent, and community partnerships
- Making data-driven decisions for continuous improvement



The following seven strategic initiatives will guide our efforts as we "educate and empower all students to succeed":

Student Achievement and Growth

Budget Alignment to Initiative = \$118.0M

Our students will meet or exceed individual learning goals toward the achievement of District standards and benchmarks for academic proficiency in all content areas using Professional Learning Communities (PLCs) and strategic initiatives and goals in the areas of Lifelong Learning and Support for Learning.

STEAM – Science, Technology, Engineering, Arts and Mathematics

Budget Alignment to Initiative = \$34.4M

We will enhance student experiences by ensuring that every student can engage in a well-rounded education by adopting a philosophical stance that Science, Technology, Engineering, Arts, and Mathematics (STEAM) are essential core curriculums.

Positive School Culture and Safety

Budget Alignment to Initiative = \$1.5M

School culture is a group's shared belief, customs, and behavior. A positive and nurturing school culture will develop and maintain a culture plan to support student learning. There are four elements important to a positive school culture:

- Leadership from the building principal, but also from other staff and the students themselves
- A schoolwide sense of community
- Participatory student leadership. Student leadership empowers students to develop a feeling that "this is our school, and we are responsible for making it the best school it can be"
- A climate of mutual respect and cooperation that pervades all relationships, those among adults as well as those between adults and students

Engagement and Experiences in Co-curricular Activities

Budget Alignment to Initiative = \$8.1M

Students who engage in co-curricular experiences enhance their overall educational experience and improve their skills in the areas of time management, long term commitments, collaboration, creativity, and in building positive relationships. Those involved in co-curricular activities are more connected to their school and tend to have higher grades. Fargo Public Schools supports participation by all students in co-curricular activities which are those activities that occur outside of the regular school day and serve to enhance student learning including academic activities, athletics, clubs, drama, and music.

Community Outreach and Communication

Budget Alignment to Initiative = \$2.3M

Fargo Public Schools will establish partnerships and relationships with non-profit agencies, area businesses, and local college and university teacher preparation programs to support student academic success. External partnerships with the community provide additional support and enrichment opportunities for students and staff. We will communicate effectively and engage with internal and external stakeholders to build community trust and support proactively and with transparency. This will be accomplished through building comprehensive communication systems utilizing multiple forms of media. A strategic communication plan will be developed to strengthen and organize overall communication efforts.

Equitable Resources and Planning

Budget Alignment to Initiative = \$182.8M

The District will secure and allocate resources needed to adequately fund and carry out its strategic plan. Meeting the needs of all students by providing equitable resources across the District will be a priority in all decisions made to educate our students. We will ensure that we employ highly qualified staff and implement a well-developed Long-Range Facilities Plan and Long-Range Financial Plan.

Continuous Improvement and Accountability

Budget Alignment to Initiative = \$122K

Fargo Public Schools is committed to making data driven decisions to ensure continuous improvement and accountability by engaging in a comprehensive process of building and district-level evaluation and accreditation. By using the AdvancED School Improvement and Accreditation Model each school, and the District as a whole, will engage in a five-year review cycle.

BUDGET PROCESS and TIMELINE

The budget must serve the educational process and allow flexibility and adaptability as situations arise during the year which require individual judgment within the Executive Limitations established by the Board. Throughout the fiscal year, budgets are monitored, and communication is maintained between the Business Services department and budget leaders who can reallocate funds within their departmental area. Communication and collaboration between departments is key as projects arise throughout the year which require funding.

At each step in the budgeting process, every effort is made to ensure the final budget reflects wise management of our school district's resources. The budget has been developed over many months with the input of staff, community, administration and the Board.

The preparation of the budget is the responsibility of senior administration. It has been prepared in compliance with applicable laws as well as Board policies and procedures. The budget is processed in multiple phases:

Phase I: Draft Budget

Budget information is requested and compiled:

- Revenues are budgeted by the Business Office taking into consideration taxing authority, state aid, and federal projections as well as other local revenue sources
- Expenditure worksheets are distributed to department directors and senior management for review and assessment of past expenditures to aid in future planning
- Staffing worksheets are completed by the Business Office in collaboration with Human Resources to determine salary and benefit projections

Phase II: Preliminary Budget

The Draft Budget is reviewed by senior management with focused data analysis and alignment to policy, law, and district agreements. It is then converted to the Preliminary Budget and submitted to the Planning Committee and Board for preliminary approval prior to June 30.

Phase III: Adopted Budget

As additional information is known, the Preliminary Budget is revised and converted to the Adopted Budget which is submitted to the Board for final approval prior to October 10.

Phase IV: Revised Budget

The final step in the budget development process is the conversion of the Adopted Budget to the Revised Budget. Throughout the school year budgets are monitored and revised as necessary while maintaining compliance with the District's Executive Limitations policies.

Statutorily Required Timeline

- The preliminary budget and tax levy must be prepared and submitted to the county auditor on or before August 10 ٠
- A public budget hearing must be scheduled no earlier than September 7 and no later than October 7 for purposes • of adopting the final budget and annual tax levy with notice of such date provided to the county auditor
- Public hearing is held to hear all protests or objections from which the Board shall make changes as deemed advisable and prepare the final budget
- No later than October 10, upon final budget completion and the adoption of the annual tax levy, the Board must send to the county auditor a certified copy of the levy as adopted and a certified copy of the final budget

SIGNIFICANT CHANGES and UNDERLYING CAUSES

Fargo Public Schools considered many factors when setting the fiscal year 2019-2020 budget. The District's economic position has remained relatively constant. Total mills are levied at 154.38 mills with a taxable property valuation increase of 4.66% from the prior year. The local economy is strong, and the City of Fargo continues to grow in population. Demographic analysis of the District's student population displays growth of approximately 100 students for the upcoming year.

One of the District's primary sources of General Fund revenue is from the state of North Dakota and is based on a per pupil payment funding formula. While per pupil funding remained flat the previous two years, the 2019 legislative session increased the funding rate by 2%, from \$9,646 to \$9,839 in the 2020 school year. Due to deductions in the state formula for contributions from local property tax and other local revenue, the District will realize \$7,821 in per pupil funding for 2020.

During fiscal 2019, community task forces which focused on supporting the behavioral needs of students in a least restrictive environment, early childhood special education (ECSE) programming, and the District's building capacity and usage brought forth many suggestions from our stakeholders regarding the future of the District. There is an increasing need to provide appropriate supports for special needs students, both at the early childhood stage and throughout their elementary and secondary school years. Future planning includes a building addition to Lewis & Clark Elementary to provide Setting D special education services, remodeling of Longfellow Elementary for ECSE programs, and a fourth middle school.

Remodeling of Discovery Middle School and secure entrance renovations at Lincoln Elementary, Longfellow Elementary, and Clara Barton Elementary will be completed in fiscal 2020. In addition, a refunding of the District's 2014 Limited Tax Bond will be finalized resulting in an estimated future interest cost savings of \$1.5M.

Each year our focus is on providing an exceptional education while balancing the budget with an eye toward the future. Attention is paid to aligning fiscal resources to strategic initiatives while ensuring a sound financial future for the District. Below are the budgetary changes and underlying causes from the previous year. While we continue to seek efficiencies and use effective procedures, there were no significant changes in the budgeting process.

Revenue Changes and Causes

Property Tax

Assessed property value within the District increased approximately 4.66%, to a per mill value of \$4712,857. The Special Assessments Fund mills levied were increased by .25 mills. No changes were made in the number of mills levied in the General Fund, Capital Projects Fund, or Special Levy Fund.

State Aid

The school funding formula in the state of North Dakota includes a property tax contribution and other local revenue offsets. Unless the District sees enrollment increase more significantly than the assessed property value growth within the District, a decrease in state aid is experienced. While the legislature increased per pupil funding by 2% to \$9,839, the District experienced a decrease in enrollment during 2019 of 66.77 average daily membership (ADM) units which results in a state aid increase of only .93% or \$1M for 2020.

Federal Programs

Federal aid grew by approximately 16.6% or \$2.16M due to new and increased awards from federal sources including:

- Title I (and subsidiary grants) provides financial assistance to schools with high numbers or high percentages of children from low-income families to help ensure that all children meet challenging state academic standards
- IDEA-B (and subsidiary grants) assists in providing a free appropriate public education in the least restrictive environment for children with disabilities, ages three through 21
- Title IIA provides funding to increase academic achievement by improving teacher and principal quality
- Title IV assists schools in providing students access to well-rounded education, improve school conditions for enhanced learning, and improve the use of technology to further academic achievement and digital literacy
- Striving Readers Comprehensive Literacy assists schools by advancing literacy skills in children from birth through grade 12 with a focus on disadvantaged children, including English learners, students with disabilities, and those living in poverty

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Revenue Changes and Causes (continued)

Bond Refunding

At the end of fiscal 2019, bids were received for the sale of Limited Tax School Building Refunding Bonds, Series 2019 in the amount of \$18,085,000 (premium of approximately \$1M) for the purpose of reducing the rate of interest and the interest cost on the refunded bonds. The original bonds were issued in 2014 in the amount of \$26,970,000 for elementary HVAC upgrades and construction of Ed Clapp Elementary, a portion of which were defeased in 2015 through the proceeds from the issuance of Limited Tax State School Construction Fund Bonds.

Student Meals

Federal law requires school food authorities participating in the National School Lunch Program (NSLP) to ensure enough funds are provided to the nonprofit school food service account for meals served to students not eligible for free or reduced-price meals. For fiscal year 2020, schools charging, on a weighted average, less than \$3.00 for paid lunches are required to gradually increase prices. Fargo Public Schools weighted average lunch price in fiscal year 2019 was \$2.53 and increased meal prices by \$.05 per meal.

Student Activities Fund

The District received community donations in the amount of \$1M to install an artificial turf field at North High School.

Expenditure Changes and Causes

Salary and Benefits

Contract negotiations between the Board and the Fargo Education Association (FEA) began in January 2019. At the end of fiscal 2019, settlement had not been reached. Salary budgets were prepared based on an estimated 3.05% overall increase of approximately \$4.3M to wages with a corresponding increase to benefits based on salaries such as social security, retirement and long-term disability.

The District's self-funded health insurance plan experienced an overall 13.9% funding increase. The District offers two plan options, a high deductible health plan and a more traditional plan. The employer's cost share on the plans experienced a 5.1% increase. All other employee benefit costs remained relatively flat.

One area of focus for the District has been the social emotional support needed for our students. A conscious effort has been made to increase staffing in this area. Realignment of General Fund dollars and additional federal resources has provided the opportunity to add additional administrative and special education staff in our elementary schools experiencing the most need. In addition, based on spring class enrollment at the secondary level an additional 10.0 FTEs of certified staff will be hired.

Other Expenditures

The District provides bussing and contracts its student transportation. The bussing agreement provides for a standard adjustment which aligns to the change in the consumer price index. Transportation costs are expected to increase 6.7% or approximately \$400,000, due to the automatic inflator as well as increased transportation needs throughout the District.

Capital Projects

Projected south-side development and growth precipitated the need for an addition to Discovery Middle School to support ancillary programs. Bonds were issued on August 1, 2018 for \$14M with a premium of \$1.56M. The addition of a music room, space in the physical education department, and expansion of the commons and lunchroom area were needed to accommodate enrollment growth. Reconfiguration of the bus loop and parking lots will be done for better traffic flow and student drop-off and pick-up procedures. The project will be completed in August 2019 for the start of the school year.

The District began renovations in the spring of 2019 to Lincoln Elementary, Clara Barton Elementary, and Longfellow Elementary to provide secure entrances. The projects are estimated to be completed by the end of fiscal 2020 at a cost of \$3.5M.

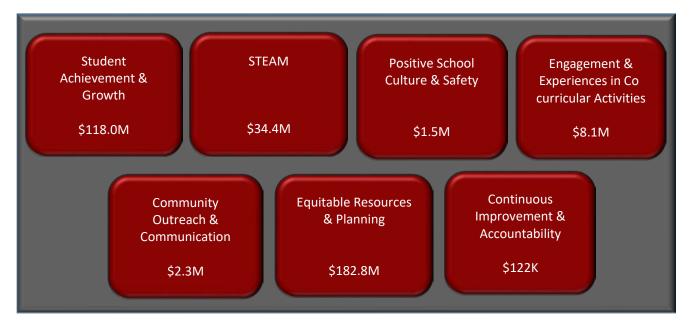
An artificial turf field was installed at North High School using private donation dollars of \$1M in the summer of 2019.

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ALLOCATION OF HUMAN and FINANCIAL RESOURCES

The District strives to allocate staff at a level necessary to accomplish its goals and objectives consistent with its guiding principles on class sizes. Staffing levels have remained relatively consistent, although increases have occurred in certified teaching staff and instructional support staff. For 2020 building administration will be added at the elementary level and in the special education area. Paraeducators will be closely monitored with a 10% planned reduction through staff attrition.

Below is a summary of current year dollars and their focus toward our strategic initiatives. Throughout the year we continue to monitor and redefine, if necessary, the allocation of funds to these strategic areas:



It is important to note that adding up the parts does not equal the total budget. This is due to the same budget dollar having the ability to align to multiple strategic initiatives. One example of this alignment can be found in our student foreign language clubs where dollars fulfill both Strategic Initiative 2–STEAM and Strategic Initiative 4–Engagement & Experience in Co-curricular Activities. Another example would be a science teacher fulfilling Strategic Initiative 1–Student Achievement & Growth and Strategic Initiative 2–STEAM.

The District has experienced an increase in students with special needs as well as those experiencing mental illness or trauma in their lives. An effort has been placed on focusing resources to expand services that better assist our staff, students, and families. Through the hiring of positive behavior technicians and interventionists, we strive to provide an environment that will educate and empower our students to succeed.

In addition to staffing levels, the District distributes funding to the building level based on per student allocation formulas for items such as supplies, equipment, printing, copying, art, science, and general support needs. These funds allow school administration flexibility in addressing their school culture in ways they deem are most effective.

FINANCIAL SECTION

REVENUES

Revenue Summary

K-12 revenue is derived from the following sources:

Local Revenue

Local revenue consists of property taxes, tuition assessed to other districts for educating their students, interest income, food services, student activities, and other local sources.

State Revenue

State revenue is derived primarily through the foundation aid formula, restricted state revenue (grants), handicapped program aid, food services, and career and technical education aid.

Federal Revenue

Federal revenue received by the District for specific instructional programs and food services and is generally a restricted revenue source.

Other Sources

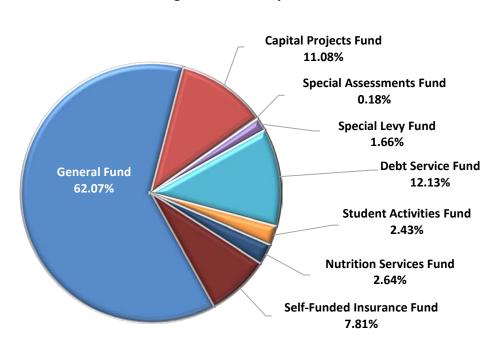
Other sources of funds include fund transfers, refunds on prior year expenditures and proceeds from the sale of District assets.

Total Revenue Budgets for All Funds

Revenue Budget Comparison for All Funds								
2019 Budget 2020 Budget % Change								
Fund								
General Fund	\$164,886,895	\$171,370,763	3.93%					
Capital Projects Fund	26,573,247	30,584,625	15.10%					
Special Assessments Fund	387,221	503,700	30.08%					
Special Levy Fund	4,393,753	4,594,995	4.58%					
Debt Service Fund	7,641,248	33,487,825	338.25%					
Student Activities Fund	6,790,800	6,698,100	(1.37%)					
Total Governmental Fund Revenue	210,673,164	247,240,008	17.36%					
	7,085,421	7,275,310	2.68%					
Self-Funded Insurance Fund	19,342,000	21,560,000	11.47%					
Total All Funds Revenue	\$237,100,584	\$276,075,318	16.44%					

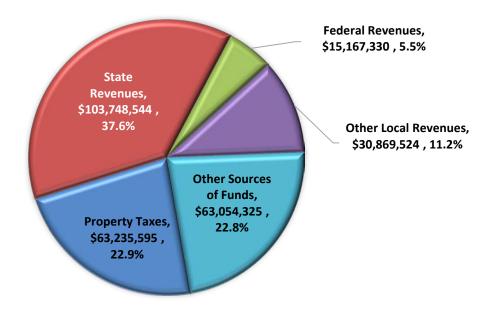
2020 Revenue Budget by Fund and Source

	General	Capital Proiects	Special Assessments	Special Levy	Debt Service	Nutrition Services	Student Activities	Self- Insurance	Total
Revenues	General	110,000	76565511161165		Service	50111005	Accivities	mourance	iotai
Property Taxes	\$52,070,500	\$6,066,400	\$503,700	\$4,594,995	\$0	\$0	\$0	\$0	\$63,235,595
State Revenues	103,698,544	-	-	-	-	50,000	-	-	103,748,544
Federal Revenues	11,795,980	-	-	-	-	3,371,350	-	-	15,167,330
Other Local Revenues	3,435,739	298,225	-	-	-	3,827,460	2,248,100	21,060,000	30,869,524
Other Sources of Funds	370,000	24,220,000	-	-	33,487,825	26,500	4,450,000	500,000	63,054,325
Total Revenues	\$171,370,763	\$30,584,625	\$503,700	\$4,594,995	\$33,487,825	\$7,275,310	\$6,698,100	\$21,560,000	\$276,075,318



2020 Budgeted Revenue By Fund

2020 Budgeted Revenue By Source



Expenditures Summary

K-12 expenditures can be summarized into the following major categories: salaries & benefits, purchased professional services, purchased property services, other purchased services, materials & supplies, land & equipment, other objects and other uses of funds.

Salaries & Benefits: The major component of expenditures remains human resources, as salary and benefits comprise 57.14% of all fund expenditures at \$162.7M and 80.19% of General Fund expenditures at \$137.6M. The District has 1,052 certified employees under contract for fiscal year 2020.

The District offers both a traditional and a high deductible health plan with a health savings account option to staff, in addition to dental, vision, life, and long-term disability insurance.

The District participates in Teachers Fund for Retirement (TFFR) and North Dakota Public Employee Retirement System (NDPERS). Both plans are cost-sharing multiple-employer defined benefit pension plans. The current TFFR contribution rate for the District is 12.75% of salary and NDPERS is 8.62% of salary.

Purchased Professional Services: Services provided to the District by outside vendors including contracted instruction, audit and legal, license agreements, nursing services, and school resource officers.

Purchased Property Services: Equipment repair, rental and maintenance contracts, water, sewer, and garbage services as well as contracted construction services encompass this category of expenditures.

<u>Other Purchased Services</u>: The District's bussing transportation contract and tuition paid to other districts are the main components in other purchased services.

<u>Materials & Supplies</u>: Food, student supported supplies, textbooks, and workbooks as well as electricity costs of the District are included in this category.

Land & Equipment: District wide needs for classroom furniture, grounds and custodial, as well as technology equipment to support the District's initiatives.

Other Objects: Other objects include dues, fees and registrations, bad debt, and expenditures not classified elsewhere.

Other Uses of Funds: Other uses include fund transfers and principal and interest payments on debt.

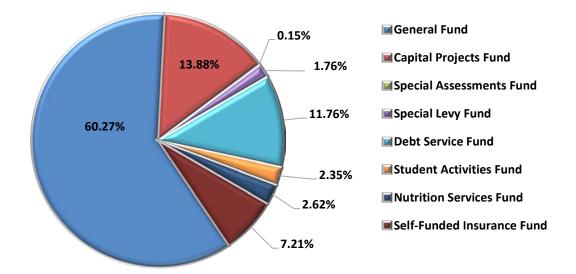
	2019 Budget	2020 Budget	% Change
Fund			
General Fund	\$165,381,720	\$171,647,107	3.79%
Capital Projects Fund	21,898,737	39,532,408	80.52%
Special Assessments Fund	385,000	430,000	11.69%
Special Levy Fund	5,000,000	5,000,000	0.00%
Debt Service Fund	7,641,248	33,487,825	338.25%
Student Activities Fund	6,790,800	6,698,100	(1.37%)
Total Governmental Fund Expenditures	207,097,505	256,795,440	24.00%
Nutrition Services Fund	7,085,421	7,463,720	5.34%
Self-Funded Insurance Fund	19,187,000	20,520,250	6.95%
Total All Fund Expenditures	\$233,369,926	\$284,779,410	22.03%

Expenditures Budget Comparison for All Funds

2020 Expenditures Budget by Fund and Object

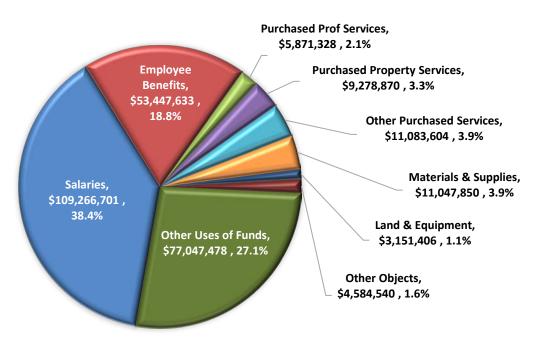
	General	Capital Projects	Special Assessments	Special Levy	Debt Service	Nutrition Services	Student Activities	Self- Insurance	Total
Expenditures									
Salaries	103,859,276	\$0	\$0	\$0	\$0	2,441,613	2,965,812	\$0	109,266,701
Employee Benefits	33,777,215	-	-	-	-	721,620	483,798	18,465,000	53,447,633
Purchased Prof Services	3,858,670	719,793	-	-	-	155,000	227,865	910,000	5,871,328
Purchased Prop Services	3,378,924	4,582,352	-	-	-	113,300	1,204,294	-	9,278,870
Other Purchased Services	9,131,606	-	-	-	-	3,000	838,998	1,110,000	11,083,604
Materials & Supplies	7,174,534	4,649	-	-	-	3,510,187	333,480	25,000	11,047,850
Land & Equipment	1,727,361	439,457	400,000	-	-	150,000	434,588	-	3,151,406
Other Objects	1,183,424	298,332	30,000	-	2,834,269	19,000	209,265	10,250	4,584,540
Other Uses of Funds	7,556,097	33,487,825	-	5,000,000	30,653,556	350,000	-		77,047,478
Total Expenditures	\$171,647,107	\$39,532,408	\$430,000	\$5,000,000	\$33,487,825	\$7,463,720	\$6,698,100	\$20,520,250	\$284,779,410

Total Expenditures Budgets for All Funds (continued)



2020 Budgeted Expenditures By Fund

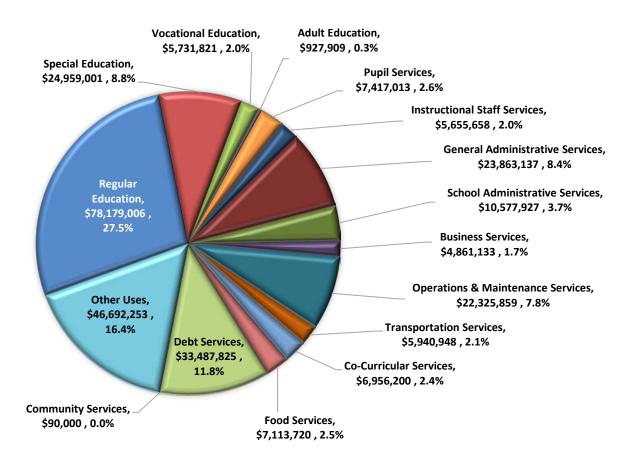
2020 Budgeted Expenditures by Object



		Capital	Special	Special	Dalu Gauda	Nutrition	Student	Self-	Tatal
	General	Projects	Assessments	Levy	Debt Service	Services	Activities	Insurance	Total
Expenditures									
Instruction:									
Regular Education	78,179,006	\$0	\$0	\$0	\$0	\$0	\$0	\$0	78,179,006
Special Education	24,959,001	-	-	-	-	-	-	-	24,959,001
Vocational Education	5,731,821	-	-	-	-	-	-	-	5,731,821
Adult Education	927,909	-	-	-	-	-	-	-	927,909
Support Services:									
Pupil Services	7,417,013	-	-	-	-	-	-	-	7,417,013
Instructional Staff Services	5,655,658	-	-	-	-	-	-	-	5,655,658
General Administrative Srvcs	3,342,887	-	-	-	-	-	-	20,520,250	23,863,137
School Administrative Srvcs	10,577,927	-	-	-	-	-	-	-	10,577,927
Business Services	4,861,133	-	-	-	-	-	-	-	4,861,133
Operations & Maint Services	16,149,608	5,746,251	430,000	-	-	-	-	-	22,325,859
Transportation Services	5,940,948	-	-	-	-	-	-	-	5,940,948
Co-Curricular Services	258,100	-	-	-	-	-	6,698,100	-	6,956,200
Food Services	-	-	-	-	-	7,113,720	-	-	7,113,720
Debt Services	-	-	-	-	33,487,825	-	-	-	33,487,825
Community Services	90,000	-	-	-	-	-	-	-	90,000
Other Uses	7,556,096	33,786,157	-	5,000,000	-	350,000	-	-	46,692,253
Total Expenditures	\$171,647,107	\$39,532,408	\$430,000	\$5,000,000	\$33,487,825	\$7,463,720	\$6,698,100	\$20,520,250	\$284,779,410

2020 Expenditures Budget by Fund and Function

2020 Budgeted Expenditures By Function



FUND BALANCES

The Board has several policies regarding fund balances as explained below.

Minimum Fund Balance Policy

The Board initially established a 10% General Fund carryover balance goal to help with financial stability. It substantially modified that goal to 15% and has surpassed it since fiscal year 2002. This level provides enough unassigned resources to avoid short-term cash flow borrowing for the District.

Fund Balance Spending Policy

It is the policy of the Board to spend restricted resources first, followed by unrestricted resources. Unrestricted resources are spent in the following order: committed, assigned, and then unassigned.

Non-spendable Fund Balances

Non-spendable fund balances consist of amounts that are not in a spendable form such as inventory.

Restricted Fund Balances

Restricted fund balances include amounts that can be spent only for specific purposes by external resource providers including restrictions by tax levies (enabling legislation) and by outside 3rd parties (state & federal governments for various grants & reimbursements).

Committed Fund Balances

Committed fund balances consist of amounts that can be only used for specific purposes by formal action of the Board.

Assigned Fund Balances

Assigned fund balances include amounts intended to be used by the Board for specific purposes.

Unassigned Fund Balances

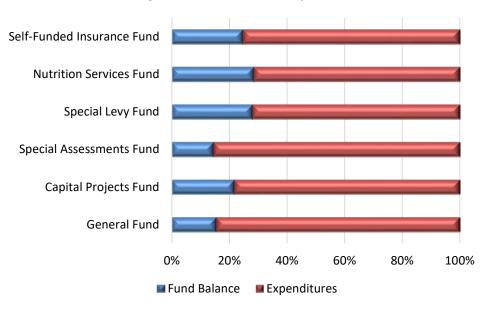
Unassigned fund balances consist of amounts not contained in other classifications and are available for any purpose.

Budgeted Fund Balance Comparison FY2019 and FY2020

	2019 Budget	2019 Actual	2020 Budget	% Change
<u>Fund</u>				
General Fund	\$31,936,278	\$31,852,867	\$31,576,523	-0.87%
Capital Projects Fund	11,917,201	19,962,617	11,014,834	-44.82%
Special Assessments Fund	246	-	73,700	0.00%
Special Levy Fund	3,011,390	2,355,397	1,950,392	-17.19%
Debt Service Fund	-	-	-	0.00%
Student Activities Fund	-	-	-	0.00%
 Total Governmental Fund Balances	46,865,115	54,170,881	44,615,449	-17.64%
Nutrition Services Fund	3,123,038	3,165,761	2,977,351	-5.95%
Self-Funded Insurance Fund	6,331,235	5,716,035	6,755,785	18.19%
Total All Fund Balances	\$56,319,388	\$63,052,677	\$54,348,585	-13.80%

	Beginning Fund Balance	Budgeted Revenues	Budgeted Expenditures	Projected Ending Fund Balance
Fund				
General Fund	\$31,852,867	\$171,370,763	\$171,647,107	\$31,576,523
Capital Projects Fund	19,962,617	30,584,625	39,532,408	11,014,834
Special Assessments Fund	-	503,700	430,000	73,700
Special Levy Fund	2,355,397	4,594,995	5,000,000	1,950,392
Debt Service Fund	-	33,487,825	33,487,825	-
Student Activities Fund	-	6,698,100	6,698,100	-
Total Governmental Fund Balances	54,170,881	247,240,008	256,795,440	44,615,449
Nutrition Services Fund	3,165,761	7,275,310	7,463,720	2,977,351
Self-Funded Insurance Fund	5,716,035	21,560,000	20,520,250	6,755,785
Total All Fund Balances	\$63,052,678	\$276,075,318	\$284,779,410	\$54,348,585

Budgeted Fund Balance to Expenditures



SIGNIFICANT TRENDS, EVENTS and INITIATIVES

Fargo Public Schools considered many factors when setting the fiscal year 2019-2020 budget. The district's economic position has remained constant. With a General Fund specified mill levy up to 127 mills, of which currently 126.78 mills are levied, taxable property valuation will increase 4.66% from the prior year. The local economy is strong, and the City of Fargo continues to grow in population. Demographic analysis of the District's student population projects growth of approximately 100 students for the upcoming year.

Legislative Funding

One of the District's primary sources of revenue is from the State of North Dakota and is based on a per pupil payment funding formula. While the per pupil funding remained flat the previous three years, the 2019 legislative session provided a 2% increase in the rate for 2020 and 2021, or \$9,839 and \$10,036, respectively. It is important to note the district does not realize the full amount of this increase due to revenue offsets in the funding formula.

Contract Negotiations

The Board has historically held two-year contract negotiations with the FEA that correlated with the fiscal biennium of the State of North Dakota in order to determine funding levels that could be used toward staff salaries. The FEA represents its members of which the majority are certified staff. Fiscal years 2018 and 2019 were negotiated as one-year contracts. The Board began contract negotiations with the FEA in January 2019 for the 2020 and 2021 school years with hope for a two-year agreement. As of budget approval a negotiated agreement had not been reached.

Community Input

During fiscal 2019, community task forces which focused on supporting the behavioral needs of students in a least restrictive environment, ECSE programming, and the District's building capacity and usage brought forth many suggestions from our stakeholders regarding the future of the District. There is an increasing need to provide appropriate supports for special needs students, both at the early childhood stage and throughout their elementary and secondary school years. Future planning includes a building addition to Lewis & Clark Elementary to provide Setting D special education services, remodeling of Longfellow Elementary for ECSE programming and a fourth middle school.

Student and Staff Safety

The District has established a Safety Committee to address challenges and safety-related concerns of our staff. The objectives of the committee are to define safety, identify challenges and solutions, address the needs of students that show complex behaviors in the classroom, and develop recommendations to present to the Board. The committee consists of staff from across the school district representing a wide variety of roles.

Substitute Shortages

The District continues to experience substitute shortages, both for certified staff and support positions. There are numerous competing school districts in the area vying for substitutes. Previously, a task force was established to monitor and recommend changes that would allow the District to increase its substitute pool and will emerge again to review the challenges and provide solutions for review by administration.

Community Eligibility Provision Program

The District began participation in the Community Eligibility Provision (CEP) program in fiscal year 2019 at Madison Elementary with expansion to Jefferson Elementary in fiscal year 2020. CEP allows the nation's highest poverty schools and districts to serve breakfast and lunch at no cost to all enrolled students without collecting household applications. Future sites of the program may include Ed Clapp Elementary.

Long-Range Facility and Financial Planning

The District uses a Long-Range Facility Plan and a Long-Range Financial Plan as road maps for the future and to achieve educational results by combining financial projections with financial strategizing. As the District looks forward, there are several major factors that will need to be considered in both short-term and long-term financial planning. They include:

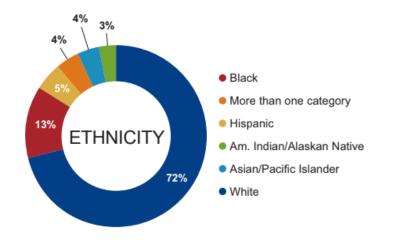
- Construction and operation of a Setting D program expected to open fall of 2021
- Renovations to accommodate growth in the ECSE program at Longfellow Elementary
- Renovations to provide secure entrances at various schools
- Construction and operation of a fourth middle school which will initially serve as an 8th 9th grade center
- Artificial turf installation at Davies High School
- On-going operational maintenance costs
- Negative General Fund balance trend
- Attracting and retaining highly qualified staff
- Maintaining an appropriate funding level for health and dental insurance benefits

SIGNIFICANT FINANCIAL and DEMOGRAPHIC CHANGES

Resources are shifted to both develop programming necessary to serve all students and provide professional development for staff in areas of need.

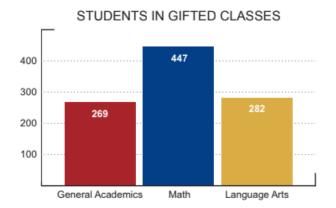
English Learners

Fargo has been a location for many refugee families who come to this country with limited English proficiency. The District provides a continuum of English language services beginning from infancy through the Even Start Family Literacy program and continuing throughout adulthood. The Adult Learning Center (ALC) offers both day and evening classes that include driver's literacy, citizenship, language, technology, and cultural and social events. The ALC English Learner (EL) staff collaborates with K-12 EL staff to promote family literacy and to help develop and support strong EL families.



80 Languages spoken

9% of students are English Language Learners



The District has one of the most comprehensive gifted services programs in North Dakota in terms of dedicated staff and range of instruction. Approximately 11% of the District's students in grades 1-8 receive gifted instruction in the following areas: subject acceleration, curriculum compacting, cluster grouping, independent study, grade skipping, early entrance, and enrichment cluster. Beginning in the primary grades, the District uses the Multi-Tier System of Support (MTSS) process to identify and match students in an appropriate gifted service.

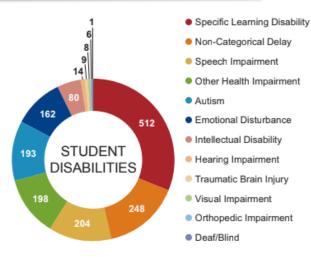
Special Education

Approximately 13% of the student population qualifies to receive special education services. Special education is provided under the Individuals with Disabilities Act (IDEA), which ensures that students with disabilities receive access to general education as well as direct intervention in their area(s) of disability.

The District provides education for students with disabilities in the least restrictive environment for each student as determined by the Individualized Education Plan (IEP). Direct instruction is provided by licensed regular education and special education teachers. Many of our students receive additional supports with paraeducator staff.

Early Childhood Special Education

ECSE is a program that serves children ages three to kindergarten entrance age who meet criteria established by the North Dakota Department of Public Instruction (NDDPI) as needing specially designed instruction because of developmental delays in the general areas of cognitive, preacademic, large and fine motor skills, social and emotional behavior, communication (articulation and language), and or adaptive behavior, or who have vision or hearing loss.



19111Students enrolled in ECSEClassroot848Average class sizeTotal full

Classroom teachers

40 Total full-time staff

Trollwood Performing Arts School and Bluestem Center for the Arts

Trollwood Performing Arts School, a program of the District, is a unique arts organization committed to providing high quality arts education and youth leadership opportunities during the summer months on the campus of Bluestem Center for the Arts, a world-class facility headquartered in Moorhead, MN.

1.	Offered 12 youth education programs
2.	Served 1,201 individual students
3.	Provided 133 arts learning opportunities
4.	Educated 1,842 participants, based on per learning opportunities
5.	Presented 75,623 hours of instructional time
6.	Summer programs operated at 98% capacity

Adult Education

957 Total students 77 GED graduates	Adult Education programs serve adults who are at least 16 years of age; are not enrolled or required to be enrolled in a secondary school under state law; who lack mastery of basic educational skills; do not have a secondary school diploma or its recognized equivalent; or cannot speak, read, or write the English language.
35 Average class size 10 Classroom teachers 22 Total full-time staff	The NDDPI receives federal funds under the Workforce Investment Act Title II and state funds under North Dakota Century Code (NDCC) 15.1-26 to support the operations and free programs of 15 Adult Learning Centers located throughout North Dakota.

Career and Technical Education

Career and Technical Education (CTE) is an essential component of the educational system that aligns with labor market demands and provides students with the knowledge and skills to be career and college ready. Teachers work directly with industry partners to bridge high school curricula with relevant skills needed in today's world of work and align with post-secondary programs to prepare students for their transition to college.

Students have access to CTE courses beginning in middle school, with 65 high school course offerings in automotive technology, automated manufacturing, business education, construction technology, family and consumer sciences, graphics communication, health sciences, information technology, marketing education, and technology and engineering. During the 2018-2019 school year, 2,252 students took CTE courses in grades 9-12.



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BUDGET PROJECTION FOR ALL FUNDS

	Budget	Projected	Projected	Projected
	2020	2021	2022	2023
General Fund				
Property Taxes	\$52,070,500	\$54,308,958	\$56,388,236	\$58,280,379
State Revenues	103,698,544	105,179,764	107,281,364	109,436,659
Federal Revenues	11,795,980	11,215,908	10,585,936	10,583,984
Other Local Revenues	3,435,739	3,146,476	3,197,420	3,248,393
Other Sources of Funds	370,000	370,000	370,000	370,000
Total Revenues	171,370,763	174,221,106	177,822,956	181,919,415
Salaries	103,859,276	107,639,397	109,404,257	110,723,178
Employee Benefits	33,777,215	35,164,365	36,068,794	37,115,801
Purchased Prof Services	3,858,670	3,950,207	4,086,029	4,276,800
Purchased Property Services	3,378,924	3,545,558	3,643,160	3,689,870
Other Purchased Services	9,131,606	9,364,511	9,656,840	9,999,060
Materials & Supplies	7,174,534	7,246,109	7,351,566	7,534,606
Land & Equipment	1,727,361	2,377,361	2,400,000	2,400,000
Other Objects	1,183,424	1,123,450	1,125,000	1,125,000
Other Uses of Funds	7,556,097	4,858,450	4,995,350	5,055,100
Total Expenditures	171,647,107	175,269,408	178,730,996	181,919,415
Excess (Deficit)	(\$276,344)	(\$1,048,302)	(\$908,040)	<u> </u>
	(+))	(+-///	(+	T
Capital Projects Fund				
Property Taxes	\$6,066,400	\$6,331,243	\$6,577,253	\$6,801,122
Other Local Revenues	298,225	167,500	267,500	117,500
Other Sources of Funds	24,220,000	5,000,000	60,000,000	5,000,000
Total Revenues	30,584,625	11,498,743	66,844,753	11,918,622
Purchased Prof Services	719,793	450,000	1,000,000	1,500,000
Purchased Property Services	4,582,352	9,600,000	26,200,000	28,000,000
Materials & Supplies	4,649	10,000	100,000	50,000
Land & Equipment	439,457	500,000	500,000	250,000
Other Objects	298,332	40,000	200,000	200,000
Other Uses of Funds	33,487,825	7,948,519	7,952,269	6,141,544
Total Expenditures	39,532,408	18,548,519	35,952,269	36,141,544
Excess (Deficit)	(\$8,947,783)	(\$7,049,776)	\$30,892,484	(\$24,222,922)
Special Assessments Fund				
Property Taxes	\$503,700	\$525,770	\$546,271	\$565,247
Total Revenues	503,700	525,770	546,271	565,247
Land & Equipment	400,000	400,000	400,000	400,000
Other Objects	30,000	30,000	30,000	30,000
Total Expenditures	430,000	430,000	430,000	430,000
Excess (Deficit)	\$73,700	\$95,770	\$116,271	\$135,247
Special Levy Fund				
Property Taxes	\$4,594,995	\$4,795,393	\$4,981,541	\$5,150,935
Other Uses of Funds	5,000,000	5,000,000	5,000,000	5,000,000
Excess (Deficit)	(\$405,005)	(\$204,607)	(\$18,459)	\$150,935
LACESS (Delicity	(\$405,005)	(3204,007)	(210,400)	\$120,325

BUDGET PROJECTION FOR ALL FUNDS (continued)

	Budget	Projected	Projected	Projected
	2020	2021	2022	2023
Debt Service Fund				
Other Sources of Funds	\$33,487,825	\$8,251,969	\$8,252,619	\$6,438,644
Total Revenues	33,487,925	8,251,969	8,252,619	6,438,644
Other Objects	2,834,269	2,490,578	2,318,364	2,141,496
Other Uses of Funds	30,653,556	5,761,392	5,934,256	4,297,148
Total Expenditures	33,487,925	8,251,969	8,252,619	6,438,644
Excess (Deficit)	<u> </u>	<u>\$-</u>	<u> </u>	\$-
Nutrition Services Fund	<u>.</u>	·	· · · ·	
State Revenues	\$50,000	\$50,000	\$50,000	\$50,000
Federal Revenues	3,371,350	3,436,384	3,571,692	3,621,723
Other Local Revenues	3,827,460	4,068,912	4,309,921	4,428,735
Other Sources of Funds	26,500	35,000	35,000	35,000
Total Revenues	7,275,310	7,590,296	7,966,613	8,135,458
Salaries	2,441,613	2,690,472	2,717,167	2,750,869
Employee Benefits	721,620	784,570	809,617	836,595
Purchased Prof Services	155,000	151,077	152,188	153,309
Purchased Property Services	113,300	113,300	113,500	113,500
Other Purchased Services	3,000	3,000	3,000	3,000
Materials & Supplies	3,510,187	3,522,822	3,668,101	3,744,185
Land & Equipment	150,000	230,000	150,000	150,000
Other Objects	19,000	34,000	34,000	34,000
Other Uses of Funds	350,000	350,000	350,000	350,000
Total Expenditures	7,463,720	7,879,241	7,997,573	8,135,458
Excess (Deficit)	(\$188,410)	(\$288,945)	(\$30,960)	\$-
Student Activities Fund				
Other Local Revenues	\$2,248,100	\$1,219,500	\$2,215,000	\$1,215,000
Other Sources of Funds	4,450,000	4,480,000	4,620,000	4,683,000
Total Revenues	6,698,100	5,699,500	6,835,000	5,898,000
Salaries	2,965,812	3,071,045	3,101,578	3,140,127
Employee Benefits	483,798	501,574	507,301	514,335
Purchased Prof Services	227,865	232,320	240,427	248,830
Purchased Property Services	1,204,294	242,156	1,267,271	272,509
Other Purchased Services	838,998	865,634	889,808	914,714
Materials & Supplies	333,480	326,771	328,615	332,485
Land & Equipment	434,588	285,000	310,000	285,000
Other Objects	209,265	175,000	190,000	190,000
Total Expenditures	6,698,100	5,699,500	6,835,000	5,898,000
Excess (Deficit)	\$-	\$-	\$-	\$-
Internal Service Fund				
Other Local Revenues	\$21,060,000	\$22,029,140	\$23,043,566	\$24,107,813
Other Sources of Funds	500,000	500,000	500,000	500,000
Total Revenues	21,560,000	22,529,140	23,543,566	24,607,813
Employee Benefits	18,465,000	19,332,000	20,246,820	21,206,585
Purchased Prof Services	910,000	937,300	965,419	994,382
Other Purchased Services	1,110,000	1,165,500	1,223,775	1,284,964
Materials & Supplies	25,000	25,000	25,000	25,000
Other Objects	10,250	10,558	10,874	11,200
Total Expenditures	20,520,250	21,470,358	22,471,888	23,522,131
Excess (Deficit)	\$1,039,750	\$1,058,782	\$1,071,678	\$1,085,682

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PROPERTY TAX DATA

Property Valuations

The City Assessor's office establishes an estimated market value on all properties. The assessed value is computed at 50% of estimated market value. The taxable value is then computed in the following manner: on residential property the taxable value is 9% of the assessed value; on commercial property the taxable value is 10% of the assessed value. The market, assessed, and taxable values of taxable property in the District for assessment year 2019 and collection year 2020 is as follows:

	Market Value	Assessed Value	Equalization	
	100%	50%	Factor %	Taxable Value
Real Property				
Residential	\$5,463,553,479	\$2,731,776,740	9%	\$245,859,907
Commercial	3,296,805,908	1,648,402,954	10%	164,840,295
Agricultural	16,124,300	8,062,150	10%	806,215
Utilities				
Railroad	9,233,980	4,616,990	10%	461,699
Other Utilities	112,467,400	56,233,700	10%	5,623,370
Less Increment Value	-	-		-
Tax Credits				
Homestead Credit	-	-		(2,535,284)
Veterans Credit	-	-		(2,199,383)
Adjusted Total	\$8,898,185,067	\$4,449,092,534		\$412,856,819

Assessment Year	Market Value	Assessed Value	Taxable Value
2019	\$8,898,185,067	\$4,449,092,534	\$412,856,819
2018	8,412,324,431	4,206,162,216	394,615,743
2017	7,965,712,930	3,982,856,465	373,326,181
2016	7,450,662,831	3,725,331,416	350,229,161
2015	6,768,369,688	3,384,184,844	317,913,169
2014	6,148,402,431	3,074,201,216	288,468,136
2013	5,827,530,301	2,913,765,151	273,895,283

Property Tax Levies and Collections

After final equalization by assessing authorities in October of each year, the County Auditor calculates mill rates and spreads taxes. The resulting taxes are payable on the following January 1. Taxes are collected by the County in two semiannual installments, and the receipts are distributed by the County to the local government entities. A discount of 5% is given on the tax bill if the entire payment is made by February 15.

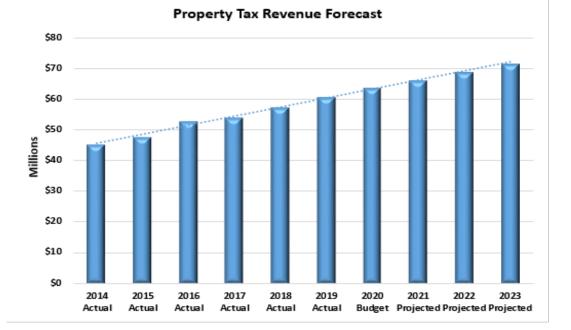
Discounts given are subtracted from the levy amount by the County Auditor. If taxes are not paid by March 1, a 3% penalty is charged. The penalty is raised to 6% on May 1, 9% on July 1, and 12% on October 15.

North Dakota residents over 65 years of age whose income is less than \$42,000 receive a homestead property tax credit. The credit is subtracted from their tax bill. Local government entities are reimbursed by the state for all homestead credits. Therefore, the District, as well as other local government entities, has no loss in tax revenues from the credit.

Enacted in 2009 by the North Dakota State Legislature, the disabled veterans credit is a property tax credit that is available to veterans of the United States armed forces with a disability of 50% or greater. As with the homestead tax credit, the District has no loss in tax revenues from the veterans credit.

District Tax Collections

Levy	Collection	Amount	Net Levy	Amount	% of
Year	Year	of Levy	(95% of Levy)	Collected	Net Levy
2018	2019	\$60,822,124	\$57,781,018	\$55,239,537	95.60%
2017	2018	57,540,764	54,663,726	55,064,267	100.73%
2016	2017	54,057,871	51,354,977	51,824,452	100.91%
2015	2016	52,884,856	50,240,613	50,971,490	101.45%
2014	2015	47,698,206	45,313,296	46,020,712	101.56%
2013	2014	45,288,585	43,024,156	43,505,370	101.12%



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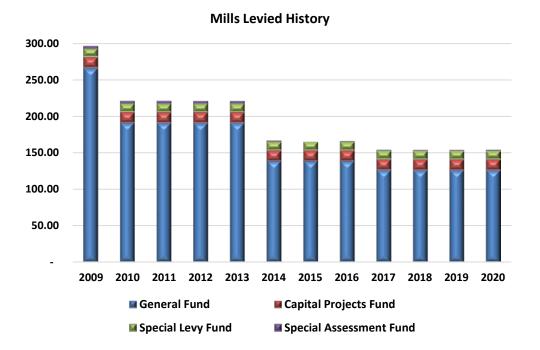
Mill Levy Summary

The mill levy is determined each year by dividing the total amount of dollars needed by each political subdivision (city, county, schools, etc.) from property tax by the total taxable value of the city of Fargo. This, in effect, ends up being the percentage of taxable value that is levied or assessed in property tax annually. The mill levy is a composite of several entities' tax levying powers.

Tax Return: Each mill will return \$412,857 on a taxable valuation of \$412,856,819					
Value of one mill:				\$412,857	
Market Value for Tax Purposes	\$100,000	\$125,000	\$150,000	\$200,000	
Average Fargo Residential Assessment Rate (as a percent)	9.00%	9.00%	9.00%	9.00%	
Assessed Valuation	\$9,000	\$11,250	\$13,500	\$18,000	
	50.0%	50.0%	50.0%	50.0%	
Taxable Valuation (50%)	\$4,500	\$5 <i>,</i> 625	\$6,750	\$9,000	
One Mill of Taxation	0.001	0.001	0.001	0.001	
TAX OBLIGATION PER MILL	\$4.50	\$5.63	\$6.75	\$9.00	

The above example depicts the obligation per mill levied a taxpayer realizes as the assessed value of their property increases.

Since 2001, Fargo Public Schools has decreased the General Fund mill levy by a total of 170.82 mills. By honoring legislative intent, 125.0 mills were decreased (75 mills in fiscal year 2010 and 50 mills in fiscal year 2014). 33.82 mills were decreased through demonstrated fiscal responsibility to relieve tax burden on property owners. Most recently, 12.0 mills were decreased due to frozen property tax revenue in fiscal 2017, with a slight reduction in mills in 2018.



STUDENT ENROLLMENT TRENDS

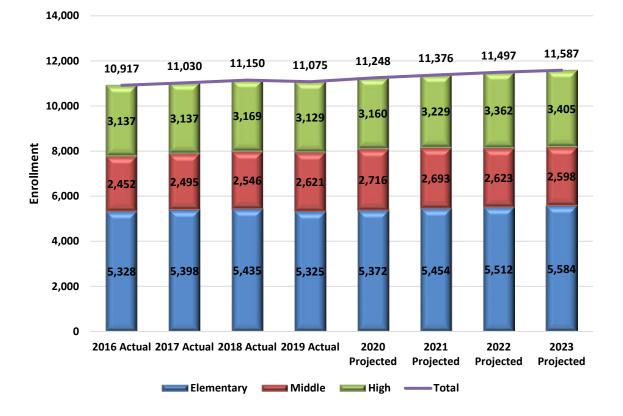
The District contracts with RSP & Associates to project future student enrollment by studying several factors including:

- Census data
- Unemployment rates
- Occupied housing
- Student migration
- Housing development

Enrollment projections depict an increase of 533 students over the next five years. These increases will pose challenges in building capacity at the following schools:

- Bennett Elementary near or at capacity in 2024-25
- Clara Barton Elementary near or at capacity in 2020-21
- Discovery Middle School at near capacity in all years of projection
- Davies High School near or at capacity by 2021-22

Areas of land exist in the southern portion of the District that when developed and subdivided will increase enrollment, although the flood diversion project will impact the timing. Smaller lots developed in the future should create more affordable housing. During fiscal year 2018, land on the southern end of the District was purchased to accommodate a future school.



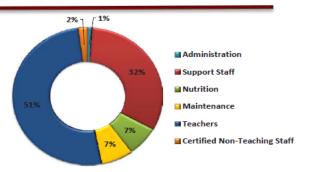
K-12 Enrollment History and Projections

PERSONNEL TRENDS

Staffing is the largest component of the budget, accounting for \$162.7M or 57.14% of the total budget. Staff members are classified in six main areas: administration, support, nutrition, maintenance, teachers, and certified non-teaching.

Staff by Area

In recent years, the District has experienced an increase in support staff, specifically in the area of special education. Students are coming to us with diverse needs. A focus was placed on providing behavioral support services to students experiencing social and emotional learning roadblocks. Positive Behavior Interventionists and Positive Behavior Technicians were hired to assist students and staff in their educational learning as well as additional administrative staff.

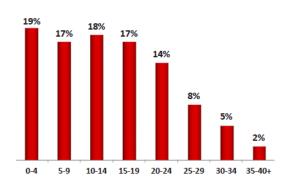


Human Resource Allocation by Employee Group

	Actual 2016	Actual 2017	Actual 2018	Actual 2019	Budget 2020	Projected 2021	Projected 2022	Projected 2023
Administration	57.00	56.00	57.00	52.00	59.00	60.00	60.00	62.00
Support Staff	446.99	469.35	525.32	564.60	535.10	535.10	545.10	550.10
Nutrition Services	51.54	72.57	71.54	72.36	72.36	72.36	74.36	79.36
Maintenance	127.00	129.00	144.39	139.81	139.81	139.81	140.81	143.81
Certified Non-Teaching	97.10	103.10	100.10	99.60	101.60	101.60	104.60	109.60
Teachers	843.97	855.80	874.47	893.43	920.92	925.92	930.92	940.92
Total	1,623.60	1,685.82	1,772.82	1,821.80	1,828.79	1,834.79	1,855.79	1,885.79

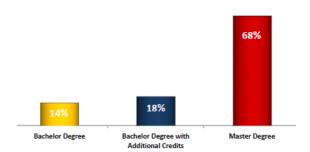
Source for Actuals: NDDPI Licensed Personnel (MIS03) and Non-licensed Personnel (PER02) Reports

Teacher Experience and Education



YEARS OF TEACHING EXPERIENCE

TEACHER LEVEL OF EDUCATION



CHANGES IN DEBT

The District has no general obligation debt. Recent changes in debt are reflective of the Limited Tax School Building bonds that were issued in August 2018 for the remodel of Discovery Middle School and the 2019 refunding of the 2014 Limited Tax School Building bond.

Debt Limitations

According to Article X, Section 15 of the North Dakota Constitution and Section 21-03-04 of the NDCC, North Dakota school districts may not become indebted for any purpose in excess of 5% of their assessed value, except that a school district by a majority vote of the qualified voters voting upon the question at a general or special election may increase such limitation of indebtedness 5% on such assessed value beyond the 5% limit. Section 57-02-01(16) of the NDCC defines "Assessed Value" as 50% of the true and full value of the property.

Debt Limit Computation:	
Assessed Value	\$4,449,092,534
Limit Percentage	5%
Authorized Debt Limit (100%)	222,454,627
Debt Subject to Limit	111,223,574
Legal Debt Margin	\$111,231,053

Outstanding Debt by Issue

Date		Original		Maturities	Principal	
Issued	lssue	Issue Size	Interest Range	Outstanding	Outstanding	_
11/1/2012	Limited Tax Refunding	\$24,615,000	2.00%-2.25%	5/1/2020-23	\$ 9,820,000	
5/1/2014	Limited Tax School Building*	26,970,000	3.25%-4.00%	8/1/2020-32	25,470,000	**
3/5/2015	Limited Tax Refunding*	9,835,000	2.50%	8/1/2026-27	8,835,000	
5/6/2015	Limited Tax Refunding*	9,750,000	2.00%	8/1/2024-26	9,750,000	
12/1/2015	Limited Tax Loan	6,000,000	1.00%	6/1/2020-35	4,893,574	
2/23/2016	Limited Tax School Building*	9,160,000	2.00%-4.00%	8/1/2020-36	8,450,000	
2/23/2016	Limited Tax Refunding*	14,310,000	5.00%	8/1/2020-24	11,530,000	
8/1/2018	Limited Tax School Building*	14,000,000	4.00%-5.00%	8/1/2020-38	14,000,000	
7/10/2019	Limited Tax School Building	18,475,000	2.40%-3.00%	8/1/2020-32	18,475,000	
2/15/2017	Lease Revenue Refunding	8,975,000	3.00%-5.00%	5/1/2020-24	3,970,000	**
					\$ 115,193,574	-

* Bond issues included in the North Dakota Credit Enhancement Program.

** A portion of the 2032 maturity and the 2033 maturity of the 2014 Limited Tax School Building Bonds were defeased using proceeds of the \$6M 2015 Limited Tax Loan issued to the State of North Dakota. The 2020-2031 maturities as well as the remaining portion of the 2032 maturity of the 2014 Limited Tax School Building Bonds were refunded by the Series 2019 Bonds. Therefore, those maturities have not been included in the calculation of outstanding debt.

*** Building Authority Bond

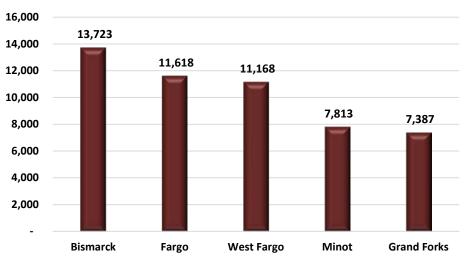
Annual Debt Maturities

The District's annual principal and interest payments on outstanding debt are as follows:

	Total Total		Total Debt
Year	Principal	Interest	Service
2020	\$33,508,556	\$3,010,470	\$36,519,026
2021	5,761,392	2,490,577	8,251,969
2022	5,934,256	2,318,364	8,252,620
2023	4,297,148	2,141,496	6,438,644
2024	4,860,070	1,948,712	6,808,782
2025	6,343,020	1,722,637	8,065,657
2026	6,896,001	1,527,706	8,423,707
2027	7,234,011	1,357,521	8,591,532
2028	6,237,051	1,180,818	7,417,869
2029	5,150,121	1,015,311	6,165,432
2030	5,308,222	848,684	6,156,906
2031	5,481,355	685,807	6,167,162
2032	5,639,518	519,674	6,159,192
2033	3,972,713	366,179	4,338,892
2034	1,720,940	275,001	1,995,941
2035	1,774,200	220,517	1,994,717
2036	1,500,000	164,075	1,664,075
2037	1,555,000	108,900	1,663,900
2038	990,000	61,000	1,051,000
2039	1,030,000	20,600	1,050,600
Totals	\$115,193,574	\$21,984,049	\$137,177,623

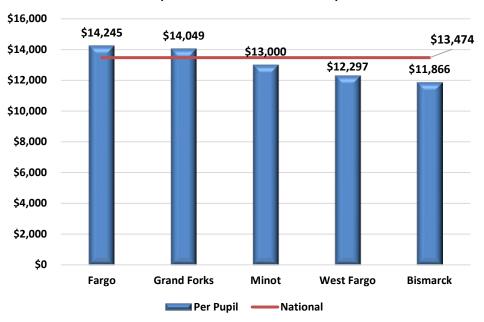
BENCHMARK COMPARISONS

The District analyzes a variety of information in comparison to other North Dakota districts, the state of North Dakota and nationally through the National Center for Education Statistics. The five largest districts in the state of North Dakota and their average daily membership (ADM) based on 2019 school district financial reports submitted to NDDPI are as follows:

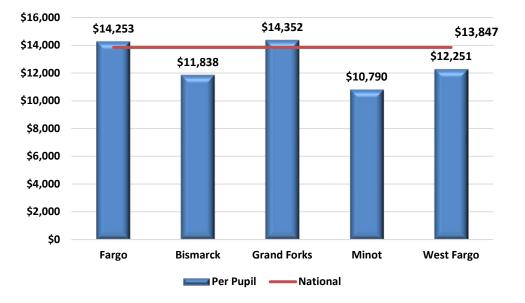


Comparison District ADM

Revenue Per Pupil

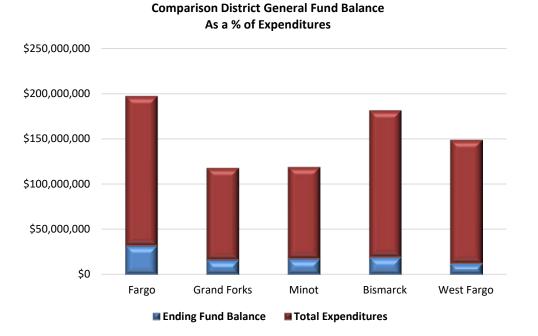


Comparison District Revenue Per Pupil



Comparison District Expenditures Per Pupil

General Fund Balance as a Percentage of Expenditures



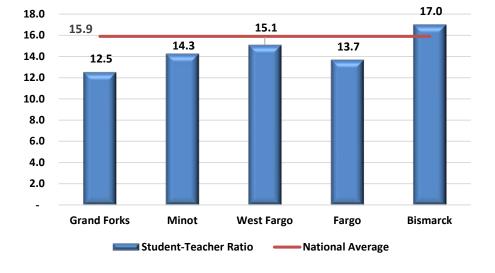
Average Class Size

Average class size is calculated by dividing the numbers of students enrolled by the number of classes. The comparison districts report average class sizes for elementary students between 19 and 22 students. The national average is 21.2 with the North Dakota statewide average being 17.8.

Fargo Public Schools guiding preferences for class size are as follows:

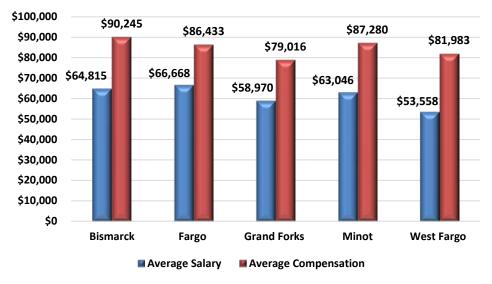
- Primary 21 average
- Intermediate 22 average
- Secondary core academic classes 26

Student-Teacher Ratio and Average Teacher Salary and Compensation



Comparison District Student-Teacher Ratio

Average Teacher Salary and Compensation

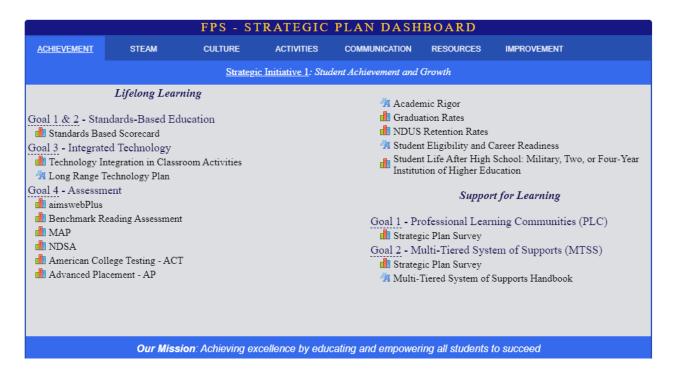


BUDGET DOLLARS and STUDENT ACHIEVEMENT

During the budget process, funding is aligned to our strategic initiatives. In order to measure the success of our Strategic Plan, a <u>Strategic Plan Dashboard</u> has been created and is utilized to monitor and assess our results.

Below is a snapshot of the dashboard related to the Student Achievement and Growth Initiative:





ORGANIZATIONAL SECTION



 Fargo Public Schools | 2019-2020 BUDGET |ORGANIZATIONAL SECTION
 35

GOVERNANCE STRUCTURE

The Board of Education of the City of Fargo (Board) operates under a policy governance model. It adheres to Governance Process, Board-Superintendent Relationship, and Executive Limitations policies to do Board work and collaborate with administration. Throughout the year, policies are monitored for compliance by Board members and administration and are also reviewed annually for possible revisions.

The District is a political subdivision of the State of North Dakota created by state statute for local governmental purposes. The District has taxing authority but is reliant on state aid to schools.

The District has had a Board of Education (its formal name) since the founding of its first public school in 1874 (it became a nine-member board in 1885). Since the beginning, its top priority has been student achievement. The Board has only one employee that it supervises – the superintendent of schools, effectively the CEO of the school district. Its decisions as a group are binding on that one individual.

The Board's primary role is governance, with student achievement as the central focus. Its responsibilities are many including:

- Management of the superintendent
- Fiscal oversight
- Setting District plans and goals
- Providing for program development
- Adoption of instructional, administrative, and operating policies
- Review and evaluation
- Advocating on behalf of students and schools

The nine members of the Board all serve regular (and ad hoc) committee assignments with representatives from the administration. The Board's regular committees that meet annually on at least a quarterly basis are: Communications, Governance, Governmental Affairs, Negotiations, and Planning. Board members also serve as liaisons to individual school buildings, and as designated District representatives on the boards and committees of various community organizations.

As elected servants of the District's taxpayers, one of the goals of the Board is to be as transparent about its business as possible. The exemptions from North Dakota Open Meetings Law are short in number, and some are only temporary. Closed meetings, also known as "executive session," are used when the legal authority exists to close them. Examples include litigation, confidential economic development information, contract negotiations, and disciplinary matters.

The Board's meetings are broadcast live on public access (channel 56) and streamed live and archived on YouTube.

BOARD OF EDUCATION OF THE CITY OF FARGO



Robin Nelson President Elected: 2018 Term Expires: 2022



John Rodenbiker Vice President Elected: 2016 Term Expires: 2020



Brandi Aune Elected: 2016 Term Expires: 2020



Jennifer Benson Elected: 2014 Term Expires: 2022



Jim Johnson Elected: 2001 Term Expires: 2020



Rebecca Knutson Elected: 2014 Term Expires: 2022



Brian Nelson Elected: 2018 Term Expires: 2022



David Paulson Elected: 2014 Term Expires: 2022



Kristi Ulrich Elected: 2016 Term Expires: 2020

OUR MISSION, OUR VISION, OUR VALUES

OUR MISSION

"Achieving excellence by educating and empowering all students to succeed".

OUR VISION

Fargo Public Schools is committed to excellence through a student-centered learning environment supported by positive collaboration with students, staff, parents, school, and community.

A Fargo Public Schools education will provide students with a broad knowledge base by engaging in a standards-based curriculum with co-curricular opportunities. Graduates will possess sound character and the 21st century skills in communication, critical thinking, collaboration, and creativity necessary to participate in an ever-changing and culturally diverse world.

Equitable opportunities will ensure a quality educational experience to stimulate and support all students in their intellectual, social, and personal growth.

OUR VALUES

The Fargo Public Schools are committed to:

- Believing that all students can learn and grow
- Creating a supportive and positive school climate
- Ensuring that all students receive effective, rigorous, and relevant instruction from highly qualified teachers
- Engaging leadership in all student, parent and community partnerships
- Making data-driven decisions for continuous improvement



OUR DISTRICT

Fargo Public Schools is the second largest school district in North Dakota, serving more than 11,600 students and their families in Cass County. The District serves students Pre-K through grade 12 and operates three comprehensive high schools, three middle schools, and 16 elementary schools. The District also operates an alternative high school, a pre-kindergarten center for children with special needs, performing arts programs, and adult education programs.

The City of Fargo is in Cass County in eastern North Dakota, along the Red River of the North which forms the border between Minnesota and North Dakota. An estimated 124,844 (as of July 2018) people live in Fargo. The greater Fargo-Moorhead metropolitan area population is more than 238,000.



AdvancED ACCREDITATION

Fargo Public Schools is accredited through Cognia, formerly AdvancED, the largest community of education professionals in the world that conducts rigorous, on-site external reviews of Pre-K-12 schools and school systems to ensure that all learners realize their full potential. FPS had its accreditation site visit in the spring of 2016 where it was again given the distinction of accreditation by AdvancED for another five years. The District will have an on-site review in the 2020-2021 school year.

Accreditation through AdvancED is important to the entire Fargo Public Schools community. By achieving accreditation through AdvancED, the community can be assured that Fargo Public Schools values increasing student achievement; provides a safe and enriching learning environment; and runs an efficient operation.

AdvancED serves 36,000 institutions, 5,000,000 and 25,000,000 students and 85 countries. They are a non-profit, non-partisan organization that conducts rigorous, on-site external reviews of Pre-K-12 schools and school systems.

DISTRICT ADMINISTRATION



Dr. Rupak Gandhi Superintendent Dr. Robert Grosz Associate Superintendent of Secondary Education

Missy Eidsness Associate Superintendent of Elementary Education

> Jackie Gapp, CPA, SFO Business Manager

Doug Andring Director of Human Resources

AnnMarie Campbell Executive Assistant & Communications

BUILDING LEVEL ADMINISTRATION

Elementary School Principals

Sara Schafer	Bennett Elementary
Dr. Liann Hanson	Centennial Elementary
Becky Folden	Clara Barton Elementary and Hawthorne Elementary
Tanya Wrigley-Lingle	Eagles Elementary
Jennifer Schuldheisz	Ed Clapp Elementary
Leandra Ostrom	Horace Mann Elementary and Roosevelt Elementary
Brad Franklin	Jefferson Elementary
Karrie Rage	Kennedy Elementary
Jason Cresap	Lewis & Clark Elementary
Megan Kiser	Lincoln Elementary
Eric Henrickson	Longfellow Elementary
Bobby Olson	Madison Elementary
Cheryl Janssen	McKinley Elementary
Cathy Selberg	Washington Elementary

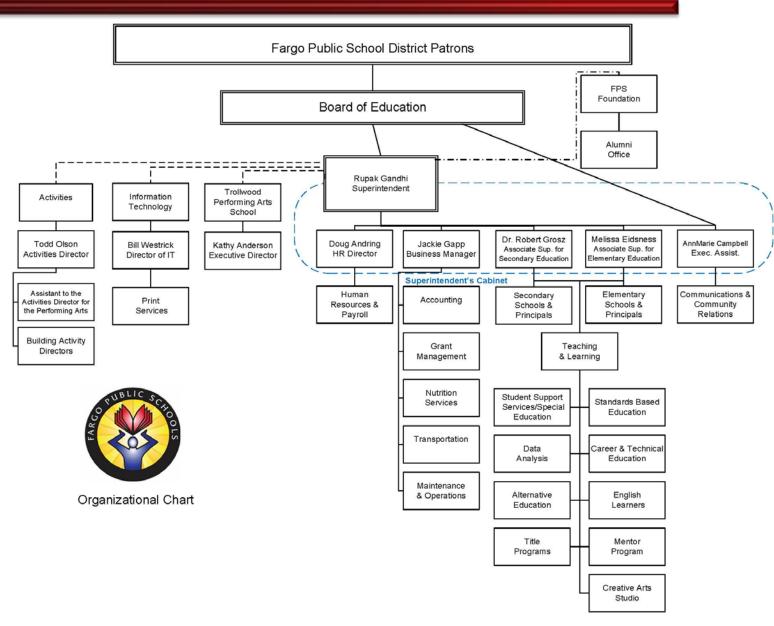
Middle School Principals

Shane Martin	Ben Franklin Middle School
Brad Larson	Carl Ben Eielson Middle School
Vincent Williams	Discovery Middle School

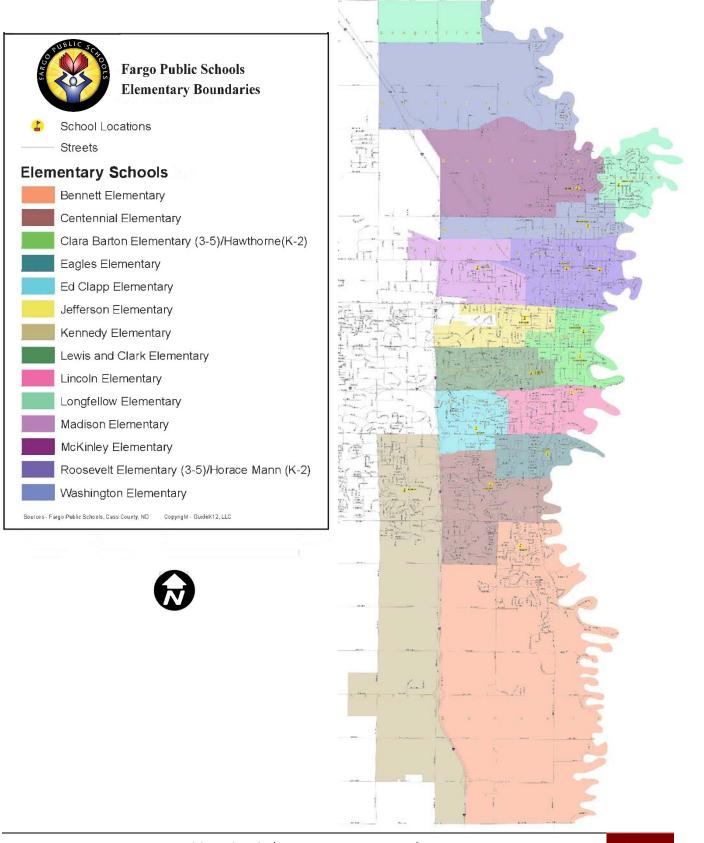
High School Principals

Troy Cody	Davies High School
Andrew Dahlen	North High School
Dr. Todd Bertsch	South High School
David Burkman	Woodrow Wilson High School

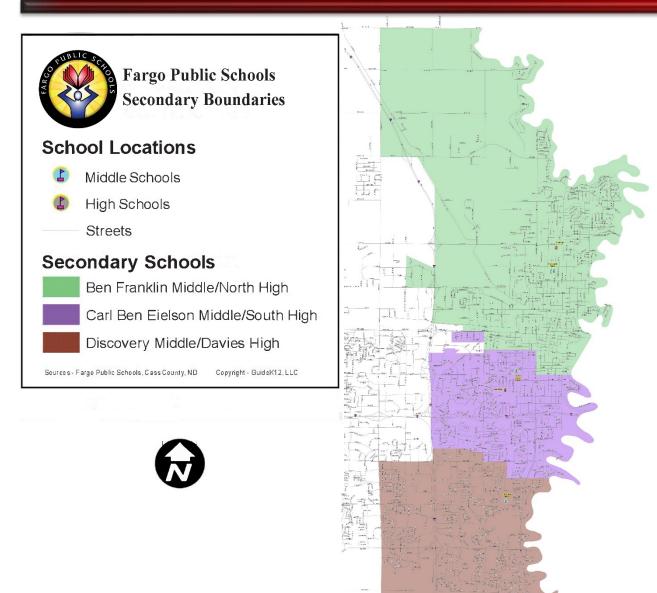
ORGANIZATIONAL CHART



ELEMENTARY BOUNDARIES MAP



SECONDARY BOUNDARIES MAP



OUR SCHOOLS

Long-Range Facility Plan

Since 2013, the District has maintained a vision with the Long-Range Facility Plan (LRFP) which establishes a decision framework through community input for analyzing building needs and usage. The plan is a guide for the District's facility decisions into the future. Each year this document is reviewed to ensure that the plan meets the ongoing needs and operational maintenance requirements throughout the District. This document sets in place a plan that will guide the District's facility decisions for the upcoming years.

District facilities encompass a wide variance in age, condition, and purpose. Budget appropriations to meet the overall short, and long-term planned facility preventative maintenance runs nearly \$2M annually through the General Fund.

Planned projects for the 2020 school year include:

- Completion of renovations to Discovery Middle School
- Office remodeling and secure entrances at Lincoln Elementary, Longfellow Elementary, and Clara Barton Elementary
- Installation of an artificial turf field at North High School through community donations
- Renovation and redesign of the Washington Elementary playground through a Community Development Block Grant
- Reroofing projects at Eagles Elementary and South High School

Long-Range Projects:

- Building use adjustment for the ECSE program at Longfellow Elementary
- Addition to Lewis & Clark Elementary for Setting D programming for students with special needs with occupancy projected for fall of 2021
- Artificial turf installation at Davies High School through community donations
- Office and front entrance remodeling for those elementary schools that currently do not have secure entrances
- Middle school to serve initially as an 8th 9th grade center to alleviate overcrowding on the southern end of the District.



BENNETT ELEMENTARY SCHOOL

22 Average class size

35 Classroom teachers

67 Total full-time staff

11 Languages spoken

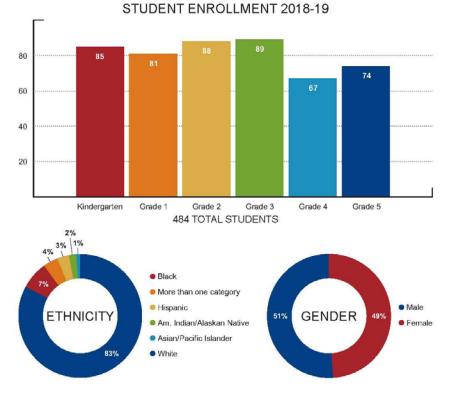
4% of students are English Language Learners

17% of students receive free and reduced meals

11% of students receive gifted services

10% of students receive special education services

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MAP ASSESSMENT - PERCENT OF STUDENTS PROFICIENT

	READING	MATH
Grade 2	58.1	65.5

MAP ASSESSMENT - PERCENT OF STUDENTS ACHIEVING GROWTH

	READING	MATH
Grade 3	59.1	51.1
Grade 4	61.8	65.7
Grade 5	59.5	51.4

	READING	МАТН	SCIENCE
Grade 3	62.6	67.0	
Grade 4	60.3	70.6	73.0
Grade 5	61.6	71.2	



CENTENNIAL ELEMENTARY SCHOOL

21 Average class size

42 Classroom teachers

84 Total full-time staff

19 Languages spoken

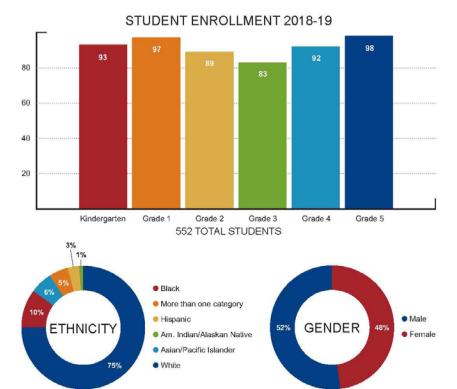
6% of students are English Language Learners

17% of students receive free and reduced meals

8% of students receive gifted services

8% of students receive special education services

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MAP ASSESSMENT - PERCENT OF STUDENTS PROFICIENT

MAP ASSESSMENT - PERCENT OF STUDENTS ACHIEVING GROWTH

	READING	MATH
Grade 3	59.8	56.3
Grade 4	61.4	62.2
Grade 5	66.7	49.5

	READING	MATH	SCIENCE
Grade 3	61.4	62.5	
Grade 4	48.4	64.8	73.0
Grade 5	54.0	67.0	***************************************



CLARA BARTON ELEMENTARY SCHOOL

PAIRED WITH HAWTHORNE

19 Average class size

19 Classroom teachers

40 Total full-time staff

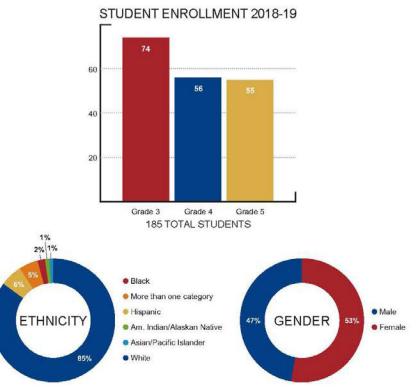
4 Languages spoken

3% of students are English Language Learners

25% of students receive free and reduced meals

18% of students receive gifted services

23% of students receive special education services



MAP ASSESSMENT - PERCENT OF STUDENTS ACHIEVING GROWTH

	READING	MATH
Grade 3	61.1	64.8
Grade 4	60.8	60.8
Grade 5	44.9	60.0

	READING	MATH	SCIENCE
Grade 3	49.3	56.2	
Grade 4	55.0	58.3	77.0
Grade 5	57.4	70.4	



EAGLES **ELEMENTARY SCHOOL**

Average class size

Classroom teachers

85 Total full-time staff

Languages spoken

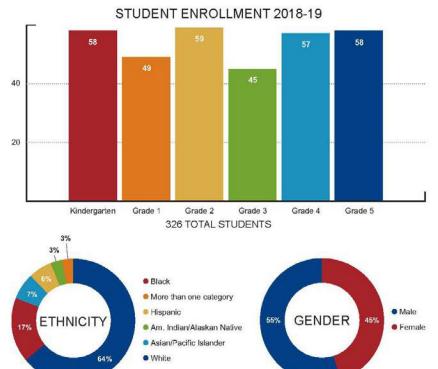
15% of students are **English Language** Learners

of students receive free and reduced meals

of students receive gifted services

of students receive special education services

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MAP ASSESSMENT - PERCENT OF STUDENTS PROFICIENT

	READING	MATH
Grade 2	41.5	35.8

MAP ASSESSMENT - PERCENT OF STUDENTS ACHIEVING GROWTH

	READING	MATH
Grade 3	32.6	28.6
Grade 4	35.7	26.3
Grade 5	33.3	14.8

	READING	MATH	SCIENCE
Grade 3	38.1	38.1	
Grade 4	29.8	31.6	48.0
Grade 5	30.2	32.1	



ED CLAPP ELEMENTARY SCHOOL

Average class size

Classroom teachers

Total full-time staff

Languages spoken

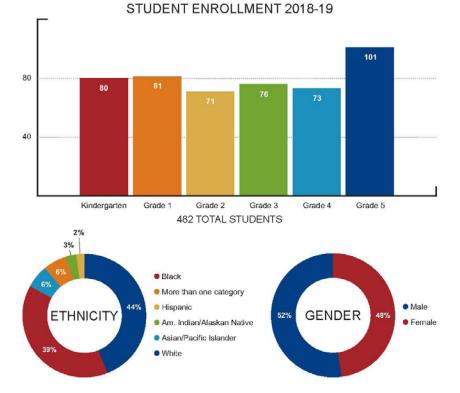
of students are **English Language** Learners

58% of students receive free and reduced meals

of students receive gifted services

of students receive special education services

i



MAP ASSESSMENT - PERCENT OF STUDENTS PROFICIENT

	READING	MATH
Grade 2	23.9	18.5

MAP ASSESSMENT - PERCENT OF STUDENTS ACHIEVING GROWTH

	READING	MATH
Grade 3	28.4	22.9
Grade 4	51.5	50.7
Grade 5	33.7	24.7

	READING	MATH	SCIENCE
Grade 3	21.9	26.0	
Grade 4	45.1	50.7	61.0
Grade 5	35.2	37.4	***************************************



HAWTHORNE ELEMENTARY SCHOOL

PAIRED WITH CLARA BARTON

19 Average class size

14 Classroom teachers

32 Total full-time staff

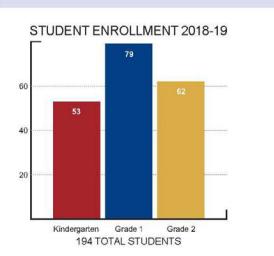
2 Languages spoken

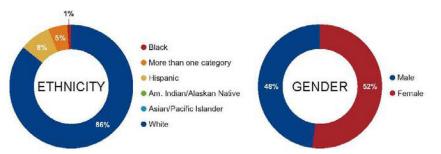
3% of students are English Language Learners

27% of students receive free and reduced meals

11% of students receive gifted services

18% of students receive special education services





	READING	MATH
Grade 2	46.7	36.7



HORACE MANN ELEMENTARY SCHOOL

PAIRED WITH ROOSEVELT

18 Average class size

19 Classroom teachers

48 Total full-time staff

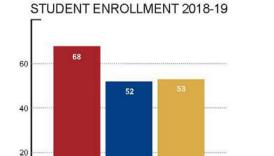
3 Languages spoken

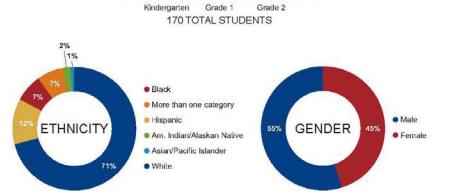
2% of students are English Language Learners

42% of students receive free and reduced meals

10% of students receive gifted services

14% of students receive special education services





	READING	MATH
Grade 2	48.1	43.4



JEFFERSON ELEMENTARY SCHOOL

18 Average class size

37 Classroom teachers

67 Total full-time staff

25 Languages spoken

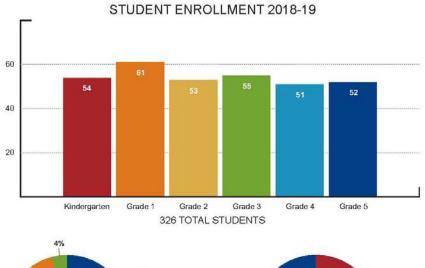
33% of students are English Language Learners

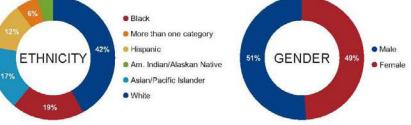
76% of students receive free and reduced meals

7% of students receive gifted services

14% of students receive special education services

3





MAP ASSESSMENT - PERCENT OF STUDENTS PROFICIENT

	READING	MATH
Grade 2	16.0	12.0

MAP ASSESSMENT - PERCENT OF STUDENTS ACHIEVING GROWTH

	READING	MATH
Grade 3	21.6	19.6
Grade 4	23.5	17.3
Grade 5	26.4	10.2

	READING	MATH	SCIENCE
Grade 3	42.3	36.5	
Grade 4	22.6	18.9	48.0
Grade 5	22.0	26.0	



KENNEDY ELEMENTARY SCHOOL

22 Average class size

42 Classroom teachers

86 Total full-time staff

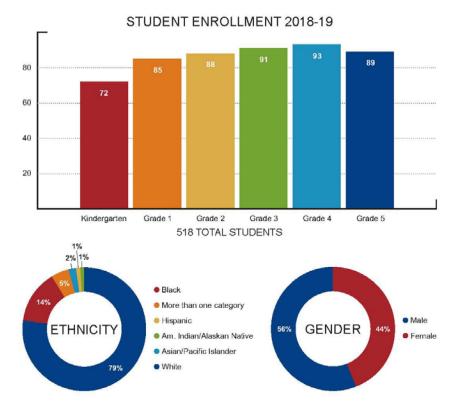
25 Languages spoken

8% of students are English Language Learners

24% of students receive free and reduced meals

12% of students receive gifted services

14% of students receive special education services



MAP ASSESSMENT - PERCENT OF STUDENTS PROFICIENT

	READING	MATH
Grade 2	48.8	50.6

MAP ASSESSMENT - PERCENT OF STUDENTS ACHIEVING GROWTH

	READING	MATH
Grade 3	40.7	41.5
Grade 4	44.7	43.0
Grade 5	65.2	48.3

	READING	МАТН	SCIENCE
Grade 3	43.4	47.0	
Grade 4	45.2	52.8	58.0
Grade 5	56.7	72.2	



LEWIS & CLARK ELEMENTARY SCHOOL

19 Average class size

46 Classroom teachers

94 Total full-time staff

16 Languages spoken

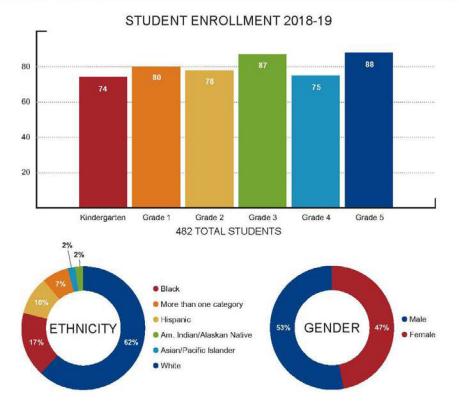
8% of students are English Language Learners

50% of students receive free and reduced meals

8% of students receive gifted services

20% of students receive special education services

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MAP ASSESSMENT - PERCENT OF STUDENTS PROFICIENT

	READING	MATH
Grade 2	26.8	25.4

MAP ASSESSMENT - PERCENT OF STUDENTS ACHIEVING GROWTH

	READING	MATH
Grade 3	36.4	23.2
Grade 4	36.6	25.0
Grade 5	47.1	27.3

	READING	MATH	SCIENCE
	READING	IWATH	SCIENCE
Grade 3	36.1	34.9	
Grade 4	20.8	18.1	35.0
Grade 5	38.2	32.8	



LINCOLN ELEMENTARY SCHOOL

20 Average class size

44 Classroom teachers

110 Total full-time staff

16 Languages spoken

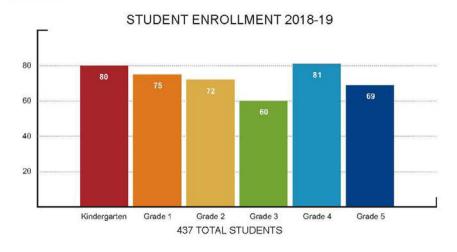
13% of students are English Language Learners

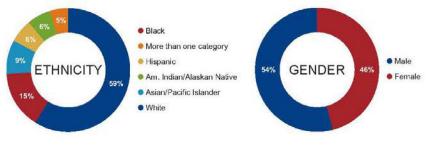
55% of students receive free and reduced meals

8% of students receive gifted services

23% of students receive special education services

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MAP ASSESSMENT - PERCENT OF STUDENTS PROFICIENT

	READING	MATH
Grade 2	40.0	38.5

MAP ASSESSMENT - PERCENT OF STUDENTS ACHIEVING GROWTH

	READING	MATH
Grade 3	36.8	24.6
Grade 4	42.9	26.9
Grade 5	34.8	26.1

	READING	MATH	SCIENCE
Grade 3	38.6	31.6	
Grade 4	41.6	40.3	56.0
Grade 5	40.3	40.3	



LONGFELLOW **ELEMENTARY SCHOOL**

Average class size

Classroom teachers

Total full-time staff

Languages spoken

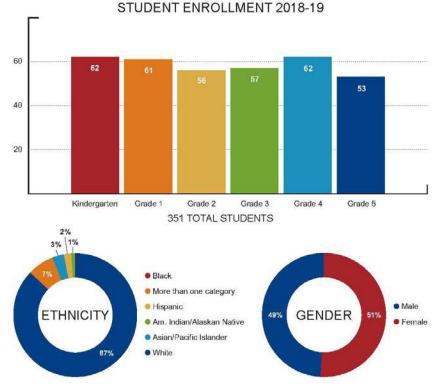
of students are **English Language** Learners

of students receive free and reduced meals

of students receive gifted services

of students receive special education services

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MAP ASSESSMENT - PERCENT OF STUDENTS PROFICIENT

	READING	MATH
Grade 2	53.7	57.4

MAP ASSESSMENT - PERCENT OF STUDENTS ACHIEVING GROWTH

	READING	MATH
Grade 3	73.7	63.2
Grade 4	80.0	72.9
Grade 5	71.2	77.4

	READING	MATH	SCIENCE
Grade 3	71.4	86.9	
Grade 4	79.7	88.1	81.0
Grade 5	70.6	90.2	



MADISON ELEMENTARY SCHOOL

19 Average class size

19 Classroom teachers

47 Total full-time staff

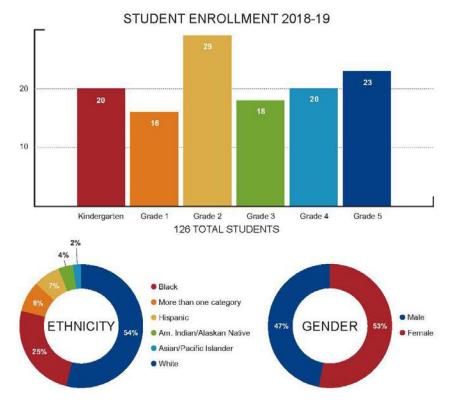
15 Languages spoken

34% of students are English Language Learners

78% of students receive free and reduced meals

12% of students receive gifted services

22% of students receive special education services



MAP ASSESSMENT - PERCENT OF STUDENTS PROFICIENT

	READING	MATH
Grade 2	43.3	23.3

MAP ASSESSMENT - PERCENT OF STUDENTS ACHIEVING GROWTH

	READING	MATH
Grade 3	23.1	15.4
Grade 4	33.3	28.6
Grade 5	33.3	8.3

	READING	MATH	SCIENCE
Grade 3	10.5	5.3	SCIENCE
Grade 4	11.1	27.8	35.0
Grade 5	9.5	14.3	***********



MCKINLEY ELEMENTARY SCHOOL

Average class size

Classroom teachers

Total full-time staff

Languages spoken

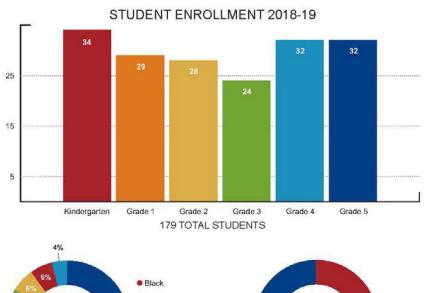
of students are **English Language** Learners

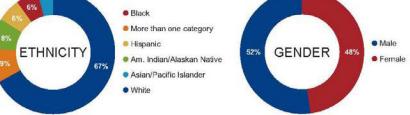
54% of students receive free and reduced meals

of students receive gifted services

of students receive special education services

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MAP ASSESSMENT - PERCENT OF STUDENTS PROFICIENT

	READING	MATH
Grade 2	32.1	35.7

MAP ASSESSMENT - PERCENT OF STUDENTS ACHIEVING GROWTH

	READING	MATH
Grade 3	34.6	23.1
Grade 4	31.3	34.4
Grade 5	36.7	16.7

	READING	MATH	SCIENCE
Grade 3	28.6	25.0	
Grade 4	34.4	50.0	46.0
Grade 5	25.0	40.6	************************************



ROOSEVELT **ELEMENTARY SCHOOL**

PAIRED WITH HORACE MANN

18 Average class size

Classroom teachers

Total full-time staff

C Languages spoken

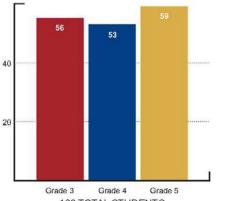
of students are **English Language** Learners

4 of students receive free and reduced meals

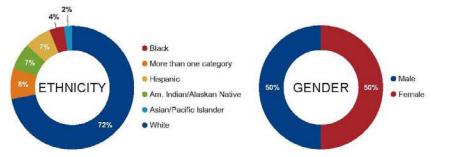
of students receive gifted services

of students receive special education services









MAP ASSESSMENT - PERCENT OF STUDENTS ACHIEVING GROWTH

	READING	MATH
Grade 3	39.2	49.0
Grade 4	54.5	50.0
Grade 5	53.4	43.1

	READING	MATH	SCIENCE
Grade 3	56.0	50.0	
Grade 4	52.8	52.8	65.0
Grade 5	50.9	47.4	**********



WASHINGTON ELEMENTARY SCHOOL

20 Average class size

37 Classroom teachers

69 Total full-time staff

10 Languages spoken

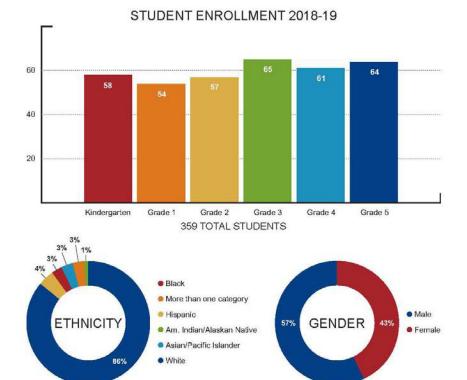
9% of students are English Language Learners

23% of students receive free and reduced meals

12% of students receive gifted services

20% of students receive special education services

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MAP ASSESSMENT - PERCENT OF STUDENTS PROFICIENT

	READING	MATH
Grade 2	50.8	48.3

MAP ASSESSMENT - PERCENT OF STUDENTS ACHIEVING GROWTH

	READING	MATH
Grade 3	53.3	59.1
Grade 4	55.0	50.0
Grade 5	53.1	45.5

	READING	MATH	SCIENCE
Grade 3	44.9	56.5	
Grade 4	42.4	52.5	70.0
Grade 5	54.7	62.5	



BEN FRANKLIN MIDDLE SCHOOL

Average class size

Classroom teachers

12 Total full-time staff

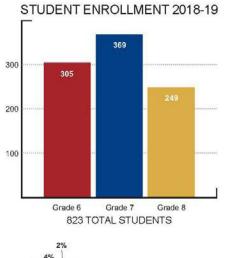
Languages spoken

of students are English Language Learners

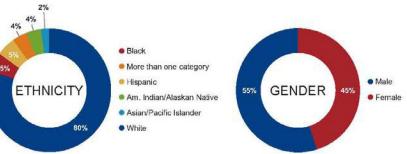
32% of students receive free and reduced meals

15% of students receive gifted services

of students receive special education services







MAP ASSESSMENT - PERCENT OF STUDENTS ACHIEVING GROWTH

	READING	MATH
Grade 6	58.0	35.2
Grade 7	53.4	39.1
Grade 8	59.7	34.8

	READING	MATH	SCIENCE
Grade 6	55.3	48.7	
Grade 7	57.5	48.5	
Grade 8	57.6	69.1	70.0



CARL BEN EIELSON MIDDLE SCHOOL

25 Average class size

67 Classroom teachers

129 Total full-time staff

20 Languages spoken

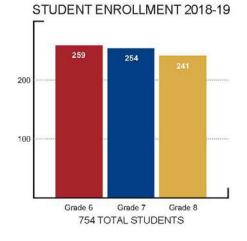
8% of students are English Language Learners

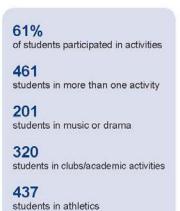
42% of students receive free and reduced meals

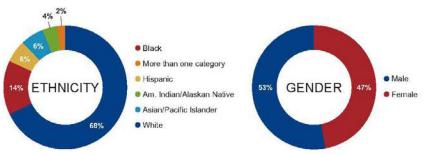
6% of students receive gifted services

16% of students receive special education services

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MAP ASSESSMENT - PERCENT OF STUDENTS ACHIEVING GROWTH

	READING	MATH
Grade 6	51.6	25.9
Grade 7	44.1	24.0
Grade 8	53.3	32.8

	READING	MATH	SCIENCE
Grade 6	40.6	32.3	
Grade 7	45.0	23.8	
Grade 8	54.7	45.7	56.0



DISCOVERY MIDDLE SCHOOL

26 Average class size

79 Classroom teachers

158 Total full-time staff

26 Languages spoken

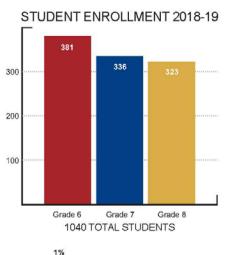
7% of students are English Language Learners

24% of students receive free and reduced meals

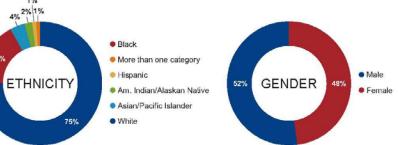
11% of students receive gifted services

12% of students receive special education services

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MAP ASSESSMENT - PERCENT OF STUDENTS ACHIEVING GROWTH

	READING	MATH
Grade 6	60.6	37.8
Grade 7	58.7	42.5
Grade 8	58.5	40.6

READING		МАТН	SCIENCE	
Grade 6	57.8	47.3		
Grade 7	62.2	45.0		
Grade 8	54.1	61.6	65.0	



DAVIES HIGH SCHOOL

25 Average class size

88 Classroom teachers

161 Total full-time staff

39 Languages spoken

8% of students are English Language Learners

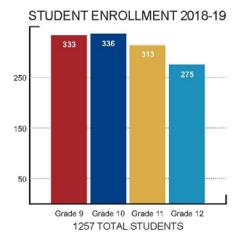
18% of students receive free and reduced meals

6% of students receive special education services

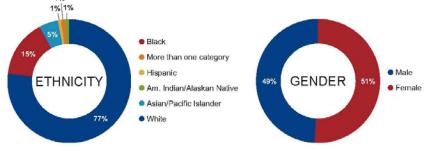
357 students took Advanced Placement classes

398 AP exams were taken

161 students scored a 3 or higher on their AP exam







MAP ASSESSMENT - PERCENT OF STUDENTS ACHIEVING GROWTH

	READING	MATH
Grade 9	46.9	55.3

ND ASSESSMENT - PERCENT OF STUDENTS PROFICIENT

	SCIENCE
Grade 11	74.0

AVERAGE ACT SCORES OF 299 STUDENTS

ENGLISH	MATH	READING	SCIENCE	COMPOSITE
19.7	21.3	21.3	22.0	21.2



NORTH **HIGH SCHOOL**

Average class size

11 Classroom teachers

141 Total full-time staff

27 Languages spoken

2% of students are **English Language** Learners

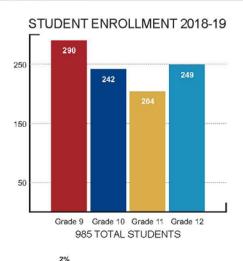
22% of students receive free and reduced meals

11% of students receive special education services

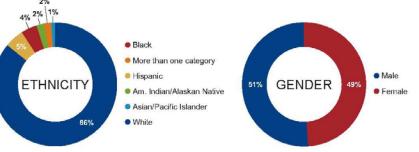
46/ students took Advanced Placement classes

AP exams were taken

163 students scored a 3 or higher on their AP exam







MAP ASSESSMENT - PERCENT OF STUDENTS ACHIEVING GROWTH

	READING	MATH
Grade 9	57.0	50.0

ND ASSESSMENT - PERCENT OF STUDENTS PROFICIENT

	SCIENCE	
Grade 11	70.0	

AVERAGE ACT SCORES OF 187 STUDENTS

ENGLISH	MATH	READING	SCIENCE	COMPOSITE
19.2	21.5	21.7	22.2	21.3



24 Average class size

84 Classroom teachers

157 Total full-time staff

26 Languages spoken

13% of students are English Language Learners

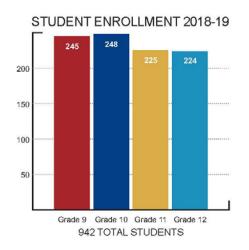
33% of students receive free and reduced meals

10% of students receive special education services

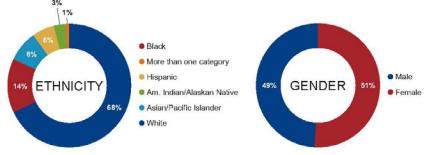
students took Advanced Placement classes

251 AP exams were taken

students scored a 3 or higher on their AP exam







MAP ASSESSMENT - PERCENT OF STUDENTS ACHIEVING GROWTH

	READING	MATH	
Grade 9	52.4	55.4	

ND ASSESSMENT - PERCENT OF STUDENTS PROFICIENT

	SCIENCE	
Grade 11	58.0	

AVERAGE ACT SCORES OF 208 STUDENTS

ENGLISH	MATH	READING	SCIENCE	COMPOSITE
17.9	20.0	19.8	20.0	19.5



WOODROW WILSON HIGH SCHOOL

17 Average class size

12 Classroom teachers

39 Total full-time staff

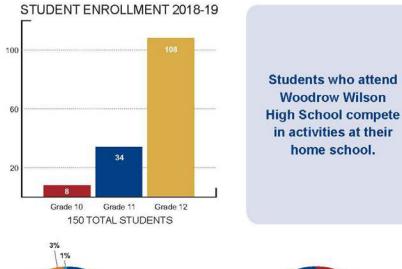
15 Languages spoken

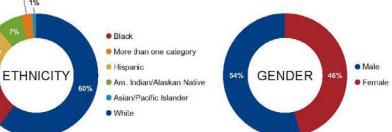
2% of students are English Language Learners

19%

36% of students receive free and reduced meals

4% of students receive special education services





ND ASSESSMENT - PERCENT OF STUDENTS PROFICIENT

	SCIENCE	
Grade 11	33.0	

AVERAGE ACT SCORES OF 25 STUDENTS

ENGLISH	MATH	READING	SCIENCE	COMPOSITE
15.3	17.1	18.2	17.1	17.1

STRATEGIC PLAN

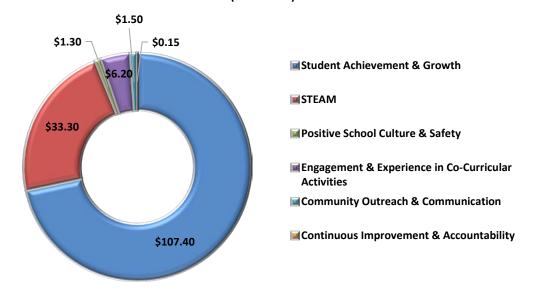
Fargo Public Schools established its current Strategic Plan through a strategic planning process involving the community. The Strategic Plan is proactive and provides a road map to create the kind of educational experiences we want for today's and tomorrow's children. A balanced mix of current practice and new initiatives can be found throughout the plan. The plan is comprehensive and reaches all corners of the District. Both the academic and operational branches of the District are melded together to create consistency in practice.

The following plan makes our priorities clear, ensures full transparency, and will use measurable outcomes to hold us accountable for maintaining focus on what will benefit our students. The plan is reviewed annually and sets the course for the future of our District.

OUR INITIATIVES

The following seven strategic initiatives will guide our efforts as we "educate and empower all students to succeed":

- Student Achievement and Growth
- STEAM Science, Technology, Engineering, Arts, and Mathematics
- Positive School Culture and Safety
- Engagement and Experiences in Co-curricular Activities
- Community Outreach and Communication
- Equitable Resources and Planning
- Continuous Improvement and Accountability



FY2019 Strategic Initiatives & Budget Alignment (in millions)

Budget Alignment to Initiative = \$118.0M

Due to the efforts of Fargo Public Schools, our students will meet or exceed individual learning goals toward the achievement of District standards and benchmarks for academic proficiency in all content areas. We will accomplish this with *Professional Learning Communities (PLCs)* and the following strategic initiatives and goals in the areas of *Lifelong Learning* and *Support for Learning*.

Lifelong Learning is the ongoing self-motivated pursuit of knowledge for either personal or career reasons. All students enrolled in the Fargo Public Schools will engage in a comprehensive curriculum designed to provide a variety of academic experiences. This strategic initiative will be achieved through the following goals:

Goal 1 – Standards

<u>North Dakota State Standards</u> – The Fargo Public Schools will use the North Dakota State Standards to provide the structure for teaching and learning. Standards encourage the highest achievement of every student by defining the knowledge and skills that students should acquire at each grade level.

<u>21st Century Standards</u> – The Fargo Public Schools will use the 21st century skills of collaboration, communication, creativity, and critical thinking to provide the structure for teaching and learning. 21st century skills encourage the highest achievement of every student, by defining the knowledge and skills that students should acquire at each grade level and support the learning of the North Dakota State Standards.

Goal 2 – Standards-Based Education

Standards-based instruction provides educators an ongoing collaborative process to proactively plan instruction, interventions and extensions that will result in improvements to student learning. Fargo Public Schools teachers will use a standards-based education model to deliver the curriculum adopted to meet North Dakota State Standards and 21st Century skills.

Goal 3 - Integrated Technology

Today's learning environments should reflect what we know about how people learn and take advantage of technology to optimize learning. Our system must support everyone in their efforts to leverage the power of technology to provide engaging, personalized learning experiences, and ensure students have the skills to be lifelong learners. Technology provides access to more learning resources and connections to experts and audiences beyond the classroom. Fargo Public Schools will integrate technology within the curriculum to optimize the individual learning of each student. Integrated technology assists students to:

- Gather, evaluate, and or use information for learning
- Conduct research, solve problems, and or create original works for learning
- Communicate and work collaboratively for learning

Goal 4 - Assessment

Assessments provide students, educators, parents, and the public with a range of information about standards-based student achievement. The Fargo Public School teachers will use both formative and summative assessments to measure student achievement. Results from these assessments will assist teachers in making decisions to determine the best practices and procedures that will result in improvements to student learning.

Support for Learning is the ongoing system-wide practice utilized by the Fargo Public Schools to ensure the highest possible student achievement in both academic and behavioral pursuits. All teachers in the Fargo Public Schools will engage in an ongoing process of collective inquiry and action research (PLCs) to achieve better results for the students they serve. In addition, all teachers will engage in the integrated Multi-Tiered System of Supports (MTSS) which provides interventions and extensions for students who are needing additional support.

Professional Learning Communities (PLCs) are educators working collaboratively in ongoing processes of collective inquiry and action research to achieve better results for the students they serve. PLCs operate under the assumption that the key to improved learning for students is continuous, job-embedded learning for educators.

Goal 1 - Professional Learning Communities

Collaboration among teachers in each academic area will enhance the ability of teachers to examine all practices considering their impact on learning. This collaborative process proactively assists teachers in planning for standards-based instruction, interventions, and extensions. The Fargo Public Schools will accomplish this goal by ensuring that the time needed to conduct PLCs is scheduled at least once a week during the school year. PLCs are one of the components of the District's needs assessments to determine professional development sessions.

Goal 2 - Multi-Tiered System of Supports (MTSS)

MTSS is a schoolwide process, beginning with quality core instruction within the general education classroom. Academic and behavioral interventions or extensions are provided to students based on data collection and analysis. These interventions or extensions vary in intensity based on student needs and may be provided by a variety of personnel, starting with the general education teachers. The MTSS model supports supplementary intervention, intensive intervention, progress monitoring, and extensions. We will accomplish this goal by developing policies, practices, and protocols throughout the K-12 system.

INITIATIVE 2: STEAM-Science, Technology, Engineering, Arts, and Mathematics

Budget Alignment to Initiative = \$34.4M

Fargo Public Schools will enhance student experiences by ensuring that every student can engage in a well-rounded education. This will be accomplished by adopting a philosophical stance that Science, Technology, Engineering, Arts, and Mathematics (STEAM) are essential core curricula.

STEAM is not a program, but a philosophy that spreads throughout the K-12 system. Breakthrough-thinking and creative innovation are the pillars of a STEAM related philosophy. STEAM emphasizes the 21st century skills that are critical to our students' future. The 21st century skills of collaboration, communication, creativity, and critical thinking are emphasized through project-based learning, usually through interdisciplinary activities.

The A in STEAM stands for the Arts and Humanities, which include dance, theatre, visual arts, media arts, and music and includes the liberal arts. The liberal arts include Language Arts, Foreign Languages, Social Studies, and Career and Technical Education, which each enhance the components of the STEAM fields.

Goal 1 - STEAM

Fargo Public Schools will encourage teachers and students to see and think in new ways across disciplines. Knowledge creation, innovation, and breakthrough thinking will assist the process of making connections across disciplines.



Team Eagles Economy first place for mechanical design FIRST LEGO League Competition

Budget Alignment to Initiative = \$1.5M

School Culture is a group's shared belief, customs, and behavior. A positive and nurturing school culture will be the outcome of our efforts. Each school will develop and maintain a culture plan to support student learning. There are four elements important to a positive school culture:

- Leadership from the building principal, but also from other staff and the students themselves
- A schoolwide sense of community
- Participatory student leadership. Student leadership empowers students to develop a feeling that "this is our school, and we are responsible for making it the best school it can be."
- A climate of mutual respect and cooperation that pervades all relationships, those among adults as well as those between adults and students



Water Works author visit at Discovery Middle School (photo courtesy of Karlie Kerr)

School climate refers to the school's effects on students, including teaching practices; diversity; and the relationships among administrators, teachers, parents, and students.

Character is the development of the traits of a good person. A good person has a mindset that is open and willing to grow. They know the difference between right and wrong and always try to do what is right. They set a good example for everyone and strive to make the world a better place.

Cultural Proficiency is a mindset, a worldview, a way a person or an organization makes assumptions for effectively describing, responding to and planning for issues that arise in diverse environments. Cultural proficiency is a paradigm shift from viewing cultural differences as problematic to learning how to interact effectively with a variety of cultures.

Safety of students, staff, and all other individuals at Fargo Public Schools will always be a District priority. The District will continue to engage in conversation monitoring and reviewing the safety of all FPS patrons. Additionally, the District will continue to review polices, practices, and interactions working toward providing the safest atmosphere possible for all.

Goal 1 – School Culture

Because of our efforts, each school will develop and maintain a culture plan that emphasizes character development, cultural proficiency, and safety.

INITIATIVE 4: Engagement and Experiences in Co-curricular Activities

Budget Alignment to Initiative = \$8.1M

Students who engage in co-curricular experiences enhance their overall educational experience and improve their skills in the areas of time management, long term commitments, collaboration, creativity, and in building positive relationships. Those involved in co-curricular activities are more connected to their school and tend to have higher grades.

Fargo Public Schools supports participation by all students in co-curricular activities. Co-curricular activities are those activities that occur outside of the regular school day and serve to enhance student learning. Co-curricular activities offered by the Fargo Public Schools are academic activities, athletics, clubs, drama, and music. Students will be provided the opportunity to engage in a variety of co-curricular activities designed to enhance their overall educational experience.

Goal 1 - Diverse Activities

A broad range of diverse activities will be provided for our students.

Goal 2 - High Quality Activities

High quality activities will be provided for our students.

Goal 3 - Enhanced Learning

Fargo Public Schools will enhance the learning of our students through co-curricular activity participation.



Budget Alignment to Initiative = \$2.3M

Community Outreach – Fargo Public Schools will establish partnerships and relationships with non-profit agencies, area businesses, and local college and university teacher preparation programs to support student academic success. External partnerships with the community provide additional support and enrichment opportunities for students and staff.

Goal 1 - City of Fargo and Fargo Park Board Relations

Fargo Public Schools will continue to foster a positive partnership with the City of Fargo and Fargo Park District. Positive and heathy relationships between administrations and elected officials will enhance the ability of all three entities to serve the public in a collaborative and meaningful way.

Goal 2 - Fargo Public Schools Development Foundation

Fargo Public Schools will maintain a relationship with the Fargo Public Schools Development Foundation for financial resources to support student and critical needs and innovative educational programs.

Goal 3 - College and University Partnerships

Fargo Public Schools will continue to work with local college and university teacher preparation programs to ensure that we are partners in the preparation of future teachers. In addition, we will partner with the colleges and universities to ensure that our current staff have access to professional development and college course credit programs.

Goal 4 - Career and Technical Education Partnerships

Career and Technical Education (CTE) is an essential component of the educational system, preparing learners for life, careers and college. With an emphasis on real-world and real-life skills, occupational content and academics come to life through application. Students develop 21st century skills as they communicate and collaborate on activities and utilize creativity and critical thinking to design projects and solve problems.

Teachers work directly with business and industry partners to bridge high school curricula with relevant skills and experiences needed in today's world of work. Implicit to the CTE program are the components of advisory committees and community relations outreach as well as workplace experiences, business partnership,s and post-secondary connections. We will engage in outreach initiatives designed to support our programs and students.

Advisory Committee and Community Relations - The CTE Advisory Committee's purpose is to strengthen the programs it serves. The committee exists to advise, assist, support, and advocate for career and technical education. Members from community businesses and organizations are volunteers who share content expertise and performance knowledge based on the program area and its related occupations. Advisory committees work cooperatively with school administration and instructors in planning and carrying out committee work. They are advisory only and have no legislative, administrative, or programmatic authority. Committees may serve a specific CTE program or a combined committee may serve several CTE programs.

Workplace Experiences, Business Partnerships, and Post-secondary Connections - Career awareness and other workplace learning activities take place within the CTE classroom and create the opportunity for community partnerships with teachers, students, and the business community. Business partnerships will be cultivated to expand career connections in the classroom and work placement options for students. Because of the Fargo Public Schools efforts, our staff will connect students with post-secondary institutions to support CTE program alignment and create opportunities for dual credit coursework or industry certifications.

Goal 5 – Mental Health, Dropout Prevention, and Youth Risk Services

Fargo Public Schools will implement a K-12 Multi-Tiered System of Supports (MTSS) process for academics as well as behavior, to identify and assist students who experience mental health and alcohol and or drug issues, need additional support for academic and social emotional development, or are at risk of dropping out of school. The FPS Positive Student Behavior Action Plan includes staff utilization, policy implementation and professional development in support of improving student self-regulation skills. Fargo Public Schools will collaborate with community agencies to help secure needed assistance for students.

Communication – Fargo Public Schools will communicate effectively and engage with internal and external stakeholders to build community trust and support. The District will communicate proactively and with transparency. This will be accomplished by building comprehensive communications systems utilizing multiple forms of media. A strategic communication plan will be developed to strengthen and organize overall communication efforts to achieve the following goals:

Goal 1 - District Image

Fargo Public Schools will have strong relationships with the community. Overall, citizens of Fargo will have positive opinions of the education provided to students in the District.

Goal 2 – Parent and Family Communication and Engagement

The school district and individual schools will have established, effective communication between school, parents, and families. Uniform communication guidelines will be set for all schools for communication processes to be consistent amongst all schools.

Goal 3 - Community Communication and Engagement

The school district will have effective communication and engagement with the community at large. Fargo Public Schools will focus on communicating with the ever-changing and diverse community that exists in Fargo. When applicable and appropriate, the District will provide for public engagement and feedback on the educational processes and decisions.

Goal 4 - Internal Communication and Engagement

Fargo Public Schools will have communication systems that establish open and transparent communication channels throughout the entire organizational system and by all employee groups. Communication processes will be enhanced to improve the flow of information to internal stakeholders. Staff members will be provided with information regarding the schools and the District in order to be ambassadors for the District.



Fargo Public Schools | 2019-2020 BUDGET | ORGANIZATIONAL SECTION 74

Budget Alignment to Initiative = \$182.8M

The District will secure and allocate resources needed to adequately fund and carry out this strategic plan. Meeting the needs of all students by providing equitable resources across the District will be a priority in all decisions made to educate our students. We will accomplish this by ensuring that we employ a highly qualified staff and implement a well-developed *Long-Range Facilities Plan* and a proactive *Long-Range Financial Plan*.

Human Resources – Fargo Public Schools will strive to attract and retain the highest qualified employees at all levels of the organization. As one of the largest employers in the region, Fargo Public Schools has a broad range of human resource needs including educators, educational support staff, operations staff, and administrative staff. Fargo Public Schools will attract, support, and retain the highest qualified employees at all levels of the organization.

Goal 1 - Workplace Culture

Fargo Public Schools will create a culture and work environment that makes the District an employer of choice. There are several motivating factors that attract applicants and retain employees. It is vital to create a culture that recognizes human motivators and allows for flexibility in meeting the wide range of needs facing our existing or potential workforce. We will accomplish this goal by providing:

- Competitive compensation and benefit packages
- High quality new employee orientation programs
- A mentoring program for all new certified staff
- Continuing education and professional development for all staff members

Goal 2 - Recruitment and Promotions

Fargo Public Schools will promote the District as a major employer in the state and region by maintaining a marketing plan that promotes the broad range of employment opportunities available at Fargo Public Schools.

Goal 3 - Recruitment Outreach Efforts

Fargo Public Schools will continually review recruitment efforts and expand our efforts when necessary to attract the best candidates at all levels. In addition, the District will seek to recruit a diverse applicant pool for all openings.

Goal 4 - Teacher and Administrator Evaluation System

Fargo Public Schools will implement a framework for teacher and principal performance appraisals that is based on research-supported instructional strategies and consistent in application. The evaluation system will provide valid and reliable measures of teacher and principal performance.

Goal 5 - Comprehensive Employee Orientation Program

Fargo Public Schools will conduct comprehensive orientation programs for all new staff prior to the start of each school year. Orientation is the first step in the onboarding process for new employees. The purpose of onboarding is to provide a structured process new hires go through to become engaged and productive with Fargo Public Schools. When new hires attend orientation, they are introduced to the Strategic Plan, the District's mission, vision, goals and initiatives, and important information regarding benefits and expectations.

Goal 6 - Comprehensive New Teacher Mentor Induction Program

Fargo Public Schools will provide support for new teachers by engaging them in a comprehensive mentoring program. Support is focused on accelerating the new teachers' classroom practice, ensuring student academic success, and developing autonomous self-reflective teachers who are responsive to the diverse cultural, social, academic, and linguistic backgrounds of all students.



University of North Dakota Career Fair

Long-Range Facility Planning – Fargo Public Schools will strive to build and maintain facilities necessary to carry out the mission of the District with appropriate space available for all aspects of education.

Goal 1 - Maintain the Long-Range Facilities Plan

In 2013, Fargo Public Schools finalized a new Long-Range Facilities Plan to guide the District. This effort includes an annual review and update, so the plan stays current.

Goal 2 - Annual Operational Maintenance

Fargo Public Schools will systematically plan maintenance projects annually for completion. With the Long-Range Facilities Plan, the District enhanced the financial commitment toward operational maintenance. This commitment will require a detailed plan of annual needs and scheduling to ensure designated projects are completed.

Goal 3 – Long-Range Facilities Plan Implementation

Fargo Public Schools will proactively implement the Long-Range Facilities Plan. The District must maintain good community partnerships to stay current with city growth trends. Data on Fargo city development will assist the District in implementing each step of the plan, which will assure we have secured the appropriate resources necessary to both maintain existing facilities, and design and build new facilities in a timely manner.

Long-Range Financial Planning – Fargo Public Schools will develop a long-term financial stability and sustainability plan. This effort will require ongoing state commitment to education funding, local support for the educational experience expected by District stakeholders, and ongoing federal support for federal education mandates.

Goal 1 - Legislative Interaction

Fargo Public Schools will communicate with state leadership in the legislature regarding funding. The state legislature meets on a biennial basis and provides a significant portion of education funding. We will continue to proactively communicate and collaborate with the North Dakota State Legislature to ensure that the state of North Dakota maintains the highest level of funding possible.

Goal 2 - Local Support for Schools

Fargo Public Schools will secure and maintain local support for the District. Local taxpayers have a history of supporting the educational services provided by Fargo Public Schools. Recent legislative action requires the District to reaffirm local authority for taxation. We will continue to seek local support and commitment for education.

Goal 3 - Budgeting

Fargo Public Schools will strive to maintain annual cash flow and balanced budgets. This effort requires analysis of cash flow, which includes appropriate debt structure and fund balances. We will continue to ensure effective and efficient use of public tax dollars.

Goal 4 - Operational Efficiency

Fargo Public Schools will continue to analyze variable expenses to provide operational efficiency District wide by expenses mirror annual revenue projections.

Budget Alignment to Initiative = \$122K

Fargo Public Schools is committed to making data driven decisions to ensure continuous improvement and accountability. Therefore, because of Fargo Public Schools efforts, the school district will engage in a comprehensive process of building and district-level evaluation and accreditation. This will be accomplished by using the Cognia, formerly AdvancED, School Improvement and Accreditation Model. Each school and the District will engage in a five-year review cycle. During a review cycle, the following five standards are evaluated:

Standard 1: Purpose and Direction

The system maintains and communicates at all levels of the organization a purpose and direction for continuous improvement that commit to high expectations for learning as well as shared values and beliefs about teaching and learning.

Standard 2: Governance and Leadership

The system operates under governance and leadership that promote and support student performance and school effectiveness.

Standard 3: Teaching and Assessing for Learning

The system's curriculum, instructional design and assessment practices guide and ensure teacher effectiveness and student learning across all grades and courses.

Standard 4: Resources and Support Systems

The system has resources and provides services in all schools that support its purpose and direction to ensure success for all students.

Standard 5: Using Results for Continuous Improvement

The system implements a comprehensive assessment system that generates a range of data about student learning and system effectiveness and uses the results to guide continuous improvement.

Goal 1 - School Site Based Improvement Cycle

Each school will engage in a five-year cycle of school improvement and review.

Goal 2 - District Improvement Cycle

The school district will engage in a five-year cycle of school improvement and review.

SIGNIFICANT BUDGET and FINANCIAL ITEMS

POLICIES, DEVELOPMENT, and IMPLEMENTATION

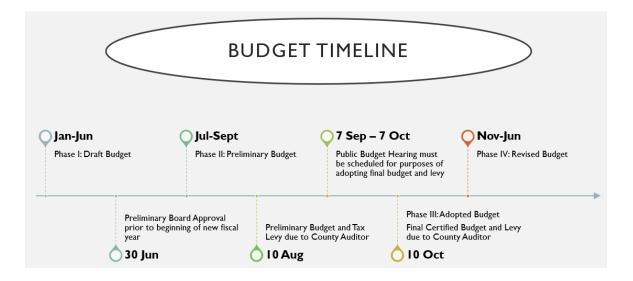
Based upon available financial information and requests by the Board, the business manager prepares the school district budget. The budget is prepared for the General, Capital Projects, Special Assessments, Special Levy, Debt Service, Nutrition Services, Student Activities, and Self-Funded Insurance Fund on the modified accrual basis of accounting. All annual appropriations lapse at year-end.

Encumbrance accounting is employed in governmental funds. Encumbrances, which are comprised of purchase orders outstanding at year-end, are reported as reservations of fund balances and do not constitute expenditures or liabilities because the commitments will be re-appropriated during the subsequent fiscal year.

Fargo Public Schools utilizes a balanced budgeting philosophy with contributions in budget development from various levels throughout the District. The District has established a financial position that is fiscally sound, evidenced by the maintenance of our fund balance and a consistent Aa3 underlying and Aa2 enhanced issuer rating by Moody's Rating Agency.

REGULATIONS GOVERNING THE BUDGET PROCESS

The preliminary budget and tax levy must be prepared and submitted to the county auditor on or before August 10 of each year. A public budget hearing must be scheduled no earlier than September 7 and no later than October 7 for purposes of adopting the final budget and annual tax levy with notice of such date provided to the county auditor. No later than October 10, upon final budget completion and the adoption of the annual tax levy, the Board must send a certified copy of the levy and final budget to the county auditor.



FUNDS

General Fund

The General Fund accounts for all financial resources of the District except those required to be accounted for in another fund. The General Fund includes the primary operations of the District in providing educational services to students from preschool through grade 12. There is a voter approved maximum levy of 127 mills in the fund.

Capital Projects Fund

The Capital Projects Fund accounts for the financial resources used to acquire or construct major capital acquisitions and construction. The use of a Capital Projects Fund allows us to report construction activities financed through bond borrowings separate from the ongoing operating activities of the General Fund. There is a state authorized maximum levy of 15 mills in this fund.

Special Assessments Fund

According to NDCC 57-15-41, school boards can establish a Special Assessments Fund and levy for the purposes of paying assessments. The District has chosen to establish this separate fund to account for special assessment that have been incurred for improvements such as streets, curbs, and drains.

Special Levy Fund

Through voter approval in 1991, the Special Levy Fund was established at 11.35 mills. The maximum approval of this levy is 20 mills, which is separate from the state authorized Capital Projects Fund levy. Funds may be used for construction and remodeling of District facilities.

Debt Service Fund

The Debt Service Fund accounts for the accumulation of resources for the payment of long-term debt. The use of a Debt Service Fund allows reporting of principal, interest, and other related costs separate from the ongoing operating activities of the General Fund.

Nutrition Services Fund

The Nutrition Services Fund accounts for the operations of the District's food service program. Food programs are operated in a manner like private business enterprise as the costs of providing the services are covered primarily through user charges.

Student Activities Fund

The Student Activities Fund accounts for activities supporting school related extracurricular activities. Under North Dakota law, school districts are required to deposit all receipts from extracurricular activities into this fund.

Self-Insurance Fund

The District utilizes an internal service fund for the operation of its self-funded health and dental plans in which cost reimbursement occurs through user charges.

CLASSIFICATION OF REVENUES and EXPENDITURES

The District classifies revenues and expenditures in accordance with the North Dakota School District Finance and Reporting Manual (NDSFARM).

Revenues are classified into the following series of accounts:

- 1000 Revenue from Local Sources
- 2000 Revenue from County Sources
- 3000 Revenue from State Sources
- 4000 Revenue from Federal Sources
- 5000 Revenue from Other Sources

Expenditures are classified into the following series of accounts:

- 100 Personal Services Salaries
- 200 Personal Services Benefits
- 300 Purchased Professional and Technical Services
- 400 Purchased Property Services
- 500 Other Purchased Services
- 600 Supplies & Materials
- 700 Property
- 800 Other Objects
- 900 Other Uses of Funds

FUND BALANCE POLICY

The Board initially established a 10% General Fund carryover balance goal to help with financial stability. It substantially modified that goal to 15% and has surpassed it since fiscal year 2002. This level provides enough unassigned resources to avoid short-term cash flow borrowing for the District.

The projected General Fund carryover balance for 2020 is \$31,576,523 which represents 18.4% of the anticipated fund expenditures and is 3.4% above the Board's goal.

Executive Limitation – 8 Financial Administration establishes the criteria administration must adhere to regarding fund balances. With respect to the actual, ongoing condition of the District's financial health, the Superintendent shall not cause or allow a material deviation from the annual budget or cause or allow any fiscal condition that is inconsistent with achieving the Board's results or places of long-term fiscal stability at risk.

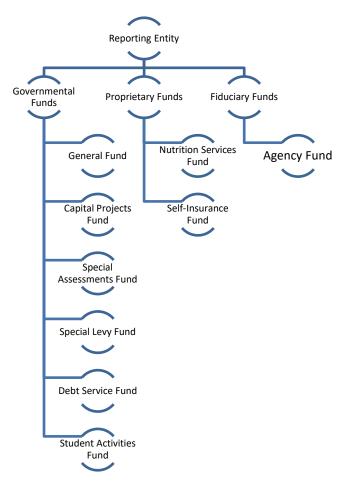
Administration may not expend more funds than have been received in a fiscal year unless authorized by the Board nor expend any fund balance without such authorization. Funds that are included in this authority are the General Fund, Capital Projects Fund, Special Assessments Fund, Special Levy Fund, Food Service Fund, and the Self-Funded Insurance Fund.

BASIS OF ACCOUNTING

The government-wide and proprietary fund financial statements are reported using the economic resources measurement focus. The fiduciary funds are agency funds held in trust for the benefit of others and not presented in the document. The government-wide, proprietary and fiduciary fund financial statements are reported using the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, regardless of when the related cash flows take place. Non-exchange transactions, in which the school district gives (or receives) value without directly receiving (or giving) equal value in exchange, include property taxes, grants, entitlements, and donations. On an accrual basis, revenue from property taxes is recognized in the fiscal year for which the taxes are levied. Revenue from grants, entitlements, and donations are recognized in the fiscal year in which all eligibility requirements have been satisfied.

Governmental funds are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under this method, revenues are recognized when measurable and available. The school district considers all revenues reported in the governmental funds to be available if the revenues are collected within sixty days after year-end. All revenues are considered susceptible to accrual. Expenditures are recorded when the related fund liability is incurred, except for principal and interest on general long-term debt, claims and judgements, and compensated absences, which are recognized as expenditures to the extent they have matured. General capital asset acquisitions are reported as expenditures in governmental funds. Proceeds of general long-term debt and acquisitions under capital leases are reported as other financing sources.

Under the terms of grant agreements, the school district funds certain programs by a combination of specific costreimbursement grants and general revenues. Thus, when program expenses are incurred, there is both a restricted and unrestricted net position available to finance the program. It is the school district's policy to first apply cost-reimbursement grant resources to such programs, and then use general revenues.



BUDGET DEVELOPMENT PROCESS

BUDGET PROCESS

The operating budget is the financial blueprint upon which the District's educational program is built. It represents the commitment our citizens make to Fargo Public Schools as well as the commitment we make to our citizens to provide quality education within fiscal restraints. We have a fiscal responsibility to balance our resources while ensuring a quality education for all students. In addition to providing a financial plan for fiscal year revenues and expenses, the budget outlines programs and initiatives and implements controls on spending authority. The budget development process is designed to encourage citizen and staff input about our programs and fiscal policies.

The budget must serve the educational process. It must allow some flexibility and adaptability as situations arise during the year which require individual judgment within the Executive Limitations established by the Board. Throughout the fiscal year, budgets are monitored, and communication is maintained between the Business Services department and budget leaders, who can reallocate funds within their departmental areas. Communication and collaboration between departments is key as projects arise throughout the year which require funding.

At each step in the budgeting process, every effort is made to ensure the final budget reflects wise management of the District's resources with a focus on our strategic initiatives. The budget has been developed over many months with the input of staff, community, administration, and the Board. The budget is processed in multiple phases as follows:

Phase I: Draft Budget

Budget information is requested and compiled:

- Budget assumptions are discussed with administration
- Revenue Worksheet is completed by the Business Office taking into consideration taxing authority, state aid, and federal projections as well as other local revenue sources
- Expenditure Worksheets are distributed to department directors and senior management for review and assessment of • past and future planning
- Internal forms are utilized to collect employment needs and changes from principals, directors, and coordinators. •
- Departmental needs and requests are analyzed and aligned with strategic initiatives
- Estimated preliminary surplus or deficit is calculated
- Reduction, reallocation, and addition recommendations are reviewed and discussed

Phase II: Preliminary Budget

The Draft Budget is reviewed by senior management with focused data analysis and alignment to policy, law, and District agreements and submitted to the Planning Committee for review. Upon approval by the Planning Committee, the Draft Budget is converted to the Preliminary Budget and submitted to the full Board by June 30 utilizing the following resources:

- The HUB: used for data analysis on enrollment by grade and content area
- Staffing patterns and any new legislative requirements
- Certified staff negotiated agreement •
- Feedback from District committees, task forces, administrative, and Board planning meetings
- Alignment to Every Student Succeeds Act regarding fiscal transparency
- Alignment to the Strategic Plan

Phase III: Adopted Budget

As additional information is known, the Preliminary Budget is revised, converted to the Adopted Budget, and submitted to the Board for final approval. Changes could include:

- Assessed value of property
- Staffing requirements
- Contracted services agreements
- Final tuition calculations

Phase IV: Revised Budget

Throughout the school year budgets are monitored and revised as necessary while maintaining compliance with the District's Executive Limitations policies.

Statutorily Required Timeline:

- The preliminary budget and tax levy must be prepared and submitted to the county auditor on or before August 10
- A public budget hearing must be scheduled no earlier than September 7 and no later than October 7 for purposes of adopting the final budget and annual tax levy with notice of such date provided to the county auditor
- Public hearing is held to hear all protests or objections from which the Board shall make changes as deemed advisable and prepare the final budget
- No later than October 10, upon final budget completion and the adoption of the annual tax levy, the Board must send a certified copy of the levy as adopted and a certified copy of the final budget to the county auditor

BUDGET TIMELINE & CALENDAR

Month	Activity	Responsibility
October	Cabinet review of budget process allocated amounts	Cabinet
	Complete enrollment projections	Instruction Dept
	Update budget guidelines and prepare worksheets/materials for budget managers	Business Office
November	Budget Priorities Setting Discussion	Administration
	Distribute budget materials to Departments	Business Office
December	One on one budget meetings scheduled with Business Office	Departments
	Preparation of individual budgets by Departments	
	Submission to Business Office	
January	Review of budgets by Business Office	Business Office
	Department budget meetings to review requests and answer questions	
	Input of budget data into finance system	
February	Initial Budget Review	Cabinet
	1 st Draft Budget Review and Balancing Discussion	Administration
	Budget Adjustments entered	Business Office
	2 nd Draft Budget Distributed to Administration	Business Office
March	Business Manager Budget Session with Planning Committee	Planning Committee
	Budget Adjustments entered	Business Office
	3 rd Draft Budget Distributed Administration & Planning Committee	Business Office
April	Budget Sessions with Board	School Board
	Budget Adjustments entered	Business Office
	4 th Draft Budget Distributed to all parties	Business Office
May and	Complete final estimates of ending Fund Balances	Business Office
June	Final Budget Sessions with Board	School Board
	Initial adoption of budget	School Board
	Publish notice	Business Office
August	Initial mill levy certificate submitted by August 10	Business Office
September	Public budget hearing scheduled no earlier than September 7 and no later than October 7	School Board &
		Business Office
October	Final Board approval and mill levy certification	School Board &
	Certification provided to county auditor by October 10	Business Office
	Final Approved Budget Posted	

BUDGET ADMINISTRATION and MANAGEMENT PROCESS

Budget administration and management is the process of regulating expenditures during the fiscal year to ensure that they do not exceed authorized amounts and that they are used for intended, proper, and legal purposes. The management of the budget is accomplished in a variety of ways:

- Monitoring program implementation
- Controlling expenditures
- Tracking revenue receipts
- Making corrections in expenditure allocations to reflect changes in costs, service levels, or plans
- Reporting to the Board and the public on fiscal operations

The budget is administered within applicable local, state, and federal laws. Accordingly, the District will not obligate funds in excess of the approved financial plan unless the Board amends the budget by making additional appropriations or increasing existing appropriations to meet emergencies. Expenditures will be made in accordance with approved disbursement practices and purchasing requirements to ensure the most effective and efficient utilization of available financial resources.

Executive Limitation – 7 Budgeting/Financial Planning provides that administration shall not deviate materially from the Board's results policies nor risk the fiscal stability of the District. A budget must be in summary format, adequately describe expenditures, align to the Strategic Plan, disclose budget-planning assumptions, and take into consideration the fiscal soundness of future years.

After the budget is adopted by the Board in October and appropriations are made to the various accounts, it becomes the major fiscal management tool for administering and controlling expenditures. There are, however, other budget administration, management, and control issues important to the budget process as discussed below.

Organization for Budget Management

The decision-making philosophy and organizational structure of the District for budgeting combines elements of senior and school level administration. Both centralized and decentralized approaches are used in our budgeting philosophy and structure.

Overall spending and revenue plans are coordinated and monitored by the Business Office to keep total expenditures within available revenues. School level coordination is exercised in areas such as personnel policies, which are established and monitored centrally to maintain consistency and compliance with state and federal statutes. Certain budgetary allocations to cost centers, including instructional building and departmental level appropriations, are provided in an unrestricted, lump-sum amount and decisions on how to allocate these monies are made at the building or department level.

Expenditure Control for Approvals and Procurement

For management control purposes, the operating budget is distributed into responsibility cost centers. The business manager is accountable for the overall management of financial resources approved by the Board. Every expenditure appropriation in the budget is assigned to a responsibility cost center budget manager who is accountable for the proper expenditure of funds.

Each budget manager is authorized to approve the expenditure of funds within their respective cost center budget, provided funds are expended in accordance with District purchasing policies and procedures. Administrative policies require that all requests to purchase be entered in the accounting system to verify availability of funds, proper account coding, and compliance with legal purchasing procedures. Purchases that require formal bidding must be approved by the Board. The business manager also monitors comparisons between budget and actual expenditures to maintain cost control and to insure against overspending.

Encumbrance Control

Another important component of the District's budgetary control is the encumbrance of funds. Encumbrances are obligations in the form of purchase orders or contracts that are chargeable to a budget line and for which part of the budget is reserved. The purpose for the encumbrance of funds is to ensure that obligations are recognized as soon as financial commitments are made. If not for encumbrances, the accounting system would only record actual amounts entered in expenditure accounts, not those that are planned or anticipated. The encumbrance of funds is an important control measure to prevent the inadvertent over expenditure of budget appropriations due to the lack of information about future commitments. For budgetary purposes, appropriations lapse at fiscal year-end. Outstanding encumbrances are canceled and re-entered into the following fiscal year, if appropriate.

Transfers Between Budget Accounts

The budget is a spending plan based on a series of assumptions and estimates that rarely, if ever, will all the actual expenditures equal the detailed budget estimates. As actual expenditures are incurred, adjustments are required in the budget between accounts to cover higher than expected costs or to provide for unanticipated expenses. The District has controls on the transfer of funds to ensure that expenditures do not exceed available financial resources. Cost center managers may submit budget revision requests to transfer funds between accounts, between costs centers and between funds that have no effect on the total budget.

Executive Limitation–8 Financial Administration provides criteria on transfers between funds. As such, administration may not transfer unencumbered moneys from one fund to another unless authorized by the Board.

Management Information and Reporting for Budget Control and Cash

The District maintains an online budgetary reporting system that provides information to assist budget managers in administering, monitoring, and controlling the budget. The information from the accounting system is transferred in real time to the budget reporting system and provides important and relevant data in evaluating the financial condition of the District.

The reports produced from the information system are designed for specific needs and meet state and federal reporting requirements. Among the most important documents for management control purposes are expenditure reports, which can be sorted and displayed by various accounting segments and cost centers to track actual expenditures against the budget. Revenue reports are also prepared to track actual receipts against the budget.

OTHER SUSTAINING LOCAL REVENUE SOURCES

The District continues to seek additional long-term sources of revenue. Through its Community Use of Facilities Policy, the District benefits from providing use of its facilities to the community as it fosters positive relationships in promoting health and education of the surrounding community. The community benefits by having access to safe, convenient, and affordable resources to be active. Our schools are used continually by both our students and our community.

Rental income from the community has become a source of local revenue that will provide additional funding for the District into the future. The District has long-term lease agreements with local business as follows:

2020

		2020
Lessee	Service Provided	Budget
American Gold Gymnastics	Competitive and Recreational Gymnastics	\$25,000
Southeast Education Cooperative	Enhanced Educational Services Training	25,000
YMCA	Non-Profit Community Service	7,500
Fargo Public Schools Credit Union	Banking Institution	5,000
Head Start	School Readiness Program for low-Income Children	3,500
City of Fargo Recycling	Community Recycling Services	7,000
702 Communications	Wireless Internet Services	6,000
Mark Hiatt	Land Rent	11,000
Mark Hiatt	Land Rent	

In addition, Bluestem Center for the Arts, a first-class arts facility that offers a unique outdoor amphitheater and indoor educational center, serves as a performance venue available for rent. The venue represents an exciting collaboration between the District and the City of Moorhead, Minnesota. It is programmed and managed by the District, who leases the facility from the City of Moorhead and is used for school arts curriculum and activities, public performances, exhibitions, community festivals, corporate retreats, conferences, and other private rental opportunities. Thousands of patrons have enjoyed a broad range of programming including theatre, arts education, concerts, dance, music, and special events. Annual rental income from the facility is approximately \$200,000.



Bluestem Center for the Arts outdoor amphitheater

FINANCIAL SECTION



OVERALL FINANCIAL PRESENTATION

ALL DISTRICT FUNDS FINANCIAL OVERVIEW

The District budget is organized by fund and object or revenue source. The Board approves budgets at the legal level of control which is at the object level. The legal level of control is the lowest account level for which budget approval is required. The District also categorizes revenues and expenditures at the functional level which is required for state reporting.

The District's budget includes eight separate funds:

- General
- Capital Projects
- Special Levy
- Special Assessments
- Debt Service
- Nutrition Services
- Student Activities
- Self-Funded Insurance

This section presents both summarized and detailed information on these funds including revenues, expenditures, and fund balances. The District also manages an Agency Fund as the trustee for the benefit of others. Due to the fiduciary nature of this fund, it is not included in the budget process.

2019-2020 Budget by Fund

General Fund	\$171,647,107
Capital Projects Fund	39,532,408
Special Assessments Fund	430,000
Special Levy Fund	5,000,000
Debt Service Fund	33,487,825
Nutrition Services Fund	7,463,720
Student Activities Fund	6,698,100
Self-Funded Insurance Fund	20,520,250
Total by Fund	\$284,779,410

2019-2020 Budget by Functional Area

Regular Education	\$78,179,006
Special Education	24,959,001
Vocational Education	5,731,821
Adult Education	927,909
Pupil Services	7,417,013
Instructional Staff Services	5,655,658
General Administrative Services	23,863,137
School Administrative Services	10,577,927
Business Services	4,861,133
Operations & Maintenance Services	22,325,859
Transportation Services	5,940,948
Co-curricular Services	6,956,200
Food Services	7,113,720
Debt Services	33,487,825
Community Services	90,000
Other Uses	46,692,253
Total by Functional Area	\$284,779,410
	<i> </i>

Revenue and Expenditure Classifications

Revenues

Local Revenue: 1000s

1100	Taxes Levied/Assessed by the Local Education Association (LEA)
	Compulsory charges levied to finance services performed for the common benefit of the LEA.
1200	Revenue in Lieu of Property Taxes
	Other tax payments for property types subject to school taxes not included in the common definition of taxable valuation.
1300	Tuition
	Revenue from individuals, welfare agencies, private sources, and other LEAs for education provided.
1400	Transportation Fees
	Revenue from individuals, welfare agencies, private sources, or other LEAs for transporting students to
	and from school and school activities.
1500	Earnings on Investments
	Revenue from holdings invested for earning purposes.
1600	Food Service
	Revenue for dispensing food to students and adults.
1700	Student Activities
	Revenue from school-sponsored activities.
1900	Other Revenue from Local Sources
	Other revenue from local sources not classified above.
State Revenue	e: 3000s

3100	Unrestricted State Revenue
	Revenue recorded as grants by the LEA from state funds that can be used for any legal purpose desired by
	the LEA without restriction. Separate accounts may be maintained for general grants in-aid that are not
	related to specific revenue sources of the state, and for those assigned to specific sources of revenue as
	appropriate.
3200	Handicapped Program Aid
	Revenue directly from the state general fund for support of special education programs.
3300	Career and Technical Education Program Aid
	Revenue directly from the state general fund that supports the state's share of approved career and
	technical education programs.
3400	Revenue for/on Behalf of the LEA
	Commitments or payments made by the state general fund which are distributed to organized
	cooperatives that provide instructional programs and/or services to several LEAs. Payments are made to
	the school district that assumes the administrative responsibility for the cooperatives.
3500-3900	Other Restricted State Revenue
	Other revenue received from the state that is restricted in nature such as adult education program aid.
Federal Revenue	e: 4000s
4400	Restricted Grants-in-Aid Direct from the federal government
	Revenue direct from the federal government as grants to the LEA which must be used for a categorical or
	specific purpose. If such money is not completely used by the LEA, it usually is returned to the
	governmental unit.
4500	Restricted Grants-in-Aid from the federal government through the State

4500 Restricted Grants-in-Aid from the federal government through the State Revenues from the federal government through the state as grants to the LEA which must be used for a categorical or specific purpose.

4600-4700 Grants-in-Aid from the federal government through Other Intermediate Agencies Revenues from the federal government through an intermediate agency.

e Sources: 5000s
Sale of Bonds
The proceeds from the sale of bonds.
Inter-fund Transfers
Amounts available from another fund which will not be repaid.
Sale or Compensation for Loss of Fixed Assets
Amounts available from the sale of school property or compensation for the loss of fixed assets.
Refund of Prior Year's Expenditures
Included here if the expenditure occurred last year and the refund occurred this year. If the refund and expenditure occurred in the current year, reduce this year's expenditures, as prescribed by Generally Accepted Accounting Principles.

Expenditures

100s Salaries

Amounts paid to both permanent and temporary employees, including personnel substituting for those in permanent positions.

200s Employee Benefits

Amounts paid by on behalf of employees; these amounts are not included in the gross salary but are in addition to that amount. Such payments are fringe benefit payments and, while not paid directly to employees, nevertheless are part of the cost of personal services.

300s Purchased Professional & Technical Services

Services which by their nature can be performed only by persons or firms with specialized skills and knowledge. While a product may or may not result from the transaction, the primary reason for the purchase is the service provided. Included are the services of architects, engineers, auditors, lawyers, consultants, etc.

400s Purchased Property Services

Services purchased to operate, repair, maintain, and rent property owned or used. These services are performed by persons other than employees. While a product may or may not result from the transaction, the primary reason for the purchase is the service provided.

500s Other Purchased Services

Amounts paid for services rendered by organizations or personnel not on the payroll (separate from Professional and Technical Services or Property Services). While a product may or may not result from the transaction, the primary reason for the purchase is the service provided.

600s Materials and Supplies

Amounts paid for items that are consumed, worn out, or deteriorated through use; or items that lose their identity through fabrication or incorporation into different or more complex units or substances.

700s Equipment

Expenditures for acquiring fixed assets, including land or existing buildings; improvements of grounds; initial equipment; additional equipment; and replacement of equipment.

800s Other Objects

Amounts paid for goods and services not otherwise classified above.

900s Other Uses of Funds

This series of codes is used to classify transactions that are not properly recorded as expenditures but require budgetary or accounting control. These include redemption of principal and interest on long-term debt, housing authority obligations, and fund transfers.

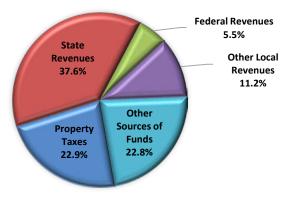
Revenue and Expenditure Classifications (continued)

1000s Instruction	led
	ded
Instruction includes the activities dealing directly with the interaction between teachers and students. Inclu	
here are the activities of aides or classroom assistants of any type which assist in the instructional process.	
1999 Tuition	
Payments made for educational services provided by other educational agencies.	
2000s Support Services	
Support services provide administrative, technical (such as guidance and health), and logistical support to fa	cilitate
and enhance instruction. These services exist as adjuncts for fulfilling the objectives of instruction, commun	ty
services and enterprise programs, rather than as entities within themselves.	
3000s Operation of Non-educational Services	
Activities concerned with providing non-instructional services to students, staff or the community.	
4000s Facilities Acquisition and Construction Services	
Activities concerned with acquiring land and buildings; remodeling buildings; constructing buildings and add	itions to
buildings; initially installing or extending service systems and other built-in equipment; and improving sites.	
5000s Contingencies	
For budgetary purposes, this function provides a mechanism for reserving a portion of the annual appropria	tion for
emergency situations.	
6000s Other Uses	
A number of outlays of governmental funds are not properly classified as expenditures, but still require bud	getary
or accounting control. These are classified under Other Uses. These include debt service payments (principa	and
interest) and certain transfers of monies from one fund to another.	

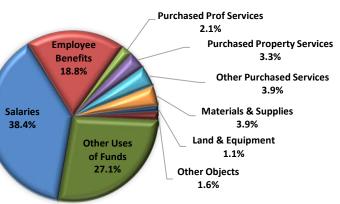
2019-2020 Budget Summary ALL FUNDS

				Fund					
-			Special		Debt	Nutrition	Student	Self-	
	General	Capital Projects	Assessments	Special Levy	Service	Services	Activities	Insurance	Total
Revenues									
Property Taxes	\$52,070,500	\$6,066,400	\$503,700	\$4,594,995	\$0	\$0	\$0	\$0	\$63,235,595
State Revenues	103,698,544	-	-	-	-	50,000	-	-	103,748,544
Federal Revenues	11,795,980	-	-	-	-	3,371,350	-	-	15,167,330
Other Local Revenues	3,435,739	298,225	-	-	-	3,827,460	2,248,100	21,060,000	30,869,524
Other Sources of Funds	370,000	24,220,000	-	-	33,487,825	26,500	4,450,000	500,000	63,054,325
Total Revenues	171,370,763	30,584,625	503,700	4,594,995	33,487,825	7,275,310	6,698,100	21,560,000	276,075,318
Expenditures									
Salaries	103,859,276	-	-	-	-	2,441,613	2,965,812	-	109,266,701
Employee Benefits	33,777,215	-	-	-	-	721,620	483,798	18,465,000	53,447,633
Purchased Prof Services	3,858,670	719,793	-	-	-	155,000	227,865	910,000	5,871,328
Purchased Property Services	3,378,924	4,582,352	-	-	-	113,300	1,204,294	-	9,278,870
Other Purchased Services	9,131,606	-	-	-	-	3,000	838,998	1,110,000	11,083,604
Materials & Supplies	7,174,534	4,649	-	-	-	3,510,187	333,480	25,000	11,047,850
Land & Equipment	1,727,361	439,457	400,000	-	-	150,000	434,588	-	3,151,406
Other Objects	1,183,424	298,332	30,000		2,834,269	19,000	209,265	10,250	4,584,540
Other Uses of Funds	7,556,097	33,487,825	-	5,000,000	30,653,556	350,000	-	-	77,047,478
Total Expenditures	171,647,107	39,532,408	430,000	5,000,000	33,487,825	7,463,720	6,698,100	20,520,250	284,779,410
Excess (Deficit)	(\$276,344)	(\$8,947,783)	\$73,700	(\$405,005)	\$-	(\$188,410)	\$-	\$1,039,750	(\$8,704,092)
Beginning Fund Balance	\$31,852,867	\$19,962,617	\$-	\$2,355,397	\$-	\$3,165,761	\$-	\$5,716,035	\$63,052,677
Ending Fund Balance	\$31,576,523	\$11,014,834	\$73,700	\$1,950,392	\$-	\$2,977,351	\$-	\$6,755,785	\$54,348,585

2019-2020 Budgeted Revenues



2019-2020 Budgeted Expenditures



Summary of Revenues and Expenditures ALL FUNDS

	Actual	Actual	Actual	Actual	Budget	Projected	Projected	Projected
	2016	2017	2018	2019	2020	2021	2022	2023
Revenues								
Property Taxes	\$52,658,310	\$53,461,785	\$56,405,919	\$59,649,366	\$63,235,595	\$65,961,364	\$68,493,301	\$70,797,683
State Revenues	99,459,748	103,076,434	102,455,021	102,747,804	103,748,544	105,229,764	107,331,364	109,486,659
Federal Revenues	10,567,292	11,445,161	11,761,703	13,004,928	15,167,330	14,652,292	14,157,628	14,205,707
Other Local Revenues	30,795,702	23,675,918	26,446,791	29,184,015	30,869,524	30,631,528	33,033,407	33,117,441
Other Sources of Funds	82,748,694	13,969,205	16,908,093	33,486,014	63,054,325	18,636,969	73,777,619	17,026,644
Total Revenues	276,229,746	205,628,503	213,977,527	238,072,127	276,075,318	235,111,917	296,793,319	244,634,134
Expenditures								
Salaries	95,706,381	99,199,271	101,370,172	104,910,844	109,266,701	113,400,914	115,223,002	116,614,174
Employee Benefits	46,590,095	47,332,315	48,559,718	51,851,407	53,447,633	55,782,509	57,632,532	59,673,316
Purchased Prof Services	5,410,472	4,797,048	5,596,861	5,715,175	5,871,328	5,720,904	6,444,063	7,173,321
Purchased Property Services	15,125,191	8,667,713	5,535,292	15,699,757	9,278,870	13,501,014	31,223,931	32,075,879
Other Purchased Services	8,933,312	8,930,122	9,376,152	10,407,191	11,083,604	11,398,645	11,773,423	12,201,738
Materials & Supplies	9,982,084	10,471,814	10,619,925	10,602,680	11,047,850	11,130,702	11,473,282	11,686,276
Land & Equipment	5,213,757	5,772,524	5,427,088	3,514,769	3,151,406	3,792,361	3,760,000	3,485,000
Other Objects	4,290,252	3,580,192	3,306,764	3,704,452	4,584,540	3,903,585	3,908,237	3,731,696
Other Uses of Funds	84,113,609	20,639,901	23,781,389	24,932,556	77,047,478	23,918,361	24,231,875	20,843,792
Total Expenditures	275,365,153	209,390,900	213,573,361	231,338,831	284,779,410	242,548,995	265,670,345	267,485,192
Excess (Deficit)	\$864,593	(\$3,762,397)	\$404,166	\$6,733,296	(\$8,704,092)	(\$7,437,078)	\$31,122,974	(\$22,851,058)
Beginning Fund Balance	\$58,813,019	\$59,677,612	\$55,915,215	\$56,319,381	\$63,052,677	\$54,348,585	\$46,911,507	\$78,034,481
Ending Fund Balance	\$59,677,612	\$55,915,215	\$56,319,381	\$63,052,677	\$54,348,585	\$46,911,507	\$78,034,481	\$55,183,423

Significant Changes in 2020 Budgeted Revenues

Property Taxes and Other Local Revenues (1000s)

The taxable value of property within school district boundaries has continued to grow. The District's taxable value for the 2019-2020 school year is \$412,856,819 which is up 4.66% from the previous year.

Taxable value is the amount that is considered the tax base of the City of Fargo and accounts for the removal of exempt property. Taxable value is determined by applying an assessment ratio of 50% to the net appraised value of all taxable property and applying a factor based on property class.

Assessor's Net Value (less exemptions) X 50% X Assessment Factor = Taxable Value

The Assessment Factor is 9% for residential and 10% for all other classes of property.

Taxpayers who make their payment by February 15 receive a 5% discount. For budgeting purposes, the District takes this discount into account.

Other local revenues include funding from tuition for educating students outside of the district, interest income, rental of district facilities, sale of vocational education houses, contributions from private sources, admissions, student meal payments, and funding of health and dental insurance.

State Revenues (3000s)

Most state revenue comes in the form of foundation aid on a per pupil basis. Senate Bill 2265 increased the formula payment by 2% to \$9,839 and \$10,036 for fiscal years 2020 and 2021. The District does not realize the full amount of this increase due to offsetting revenue formulas in the computation of state aid. For 2020, the actual state per pupil funding for the District is \$7,803.

Remaining state aid comes in the form of grants and child nutrition program reimbursements.

Federal Revenues (4000s)

Federal revenues are received through grant opportunities and reimbursement on student meals through child nutrition programs. During fiscal 2019, the district was awarded the Striving Readers Comprehensive Literacy grant in the amount of \$864,326. Due to carryover and the additional allocation of this funding in fiscal 2020 in the amount of \$532,066, the District has experienced a significant increase in federal funding of 16.6%. The total SRCL funding available in 2020 is \$1,030,712.

Other Sources of Funds (5000s)

Revenue from other sources is represented through the sale of bonds and interfund transfers. At the end of fiscal 2019, the District began the process to refund the un-defeased portion of its 2014 Limited Tax Bond. The refunding was completed in fiscal 2020 with an estimated premium realization of \$750,000. The projected interest cost savings on the refunding is \$1.5M.

Salaries (100s)

2020 Salary projections include the addition of the following staff:

- Ten teaching positions at the secondary level
- One Assistant Special Education Director
- Four elementary Deans of Students
- One special education Area Service Coordinator
- One Early Childhood Special Education administrator
- Six special education level C teachers
- Six special education teachers

Contract negotiations with the Board and Fargo Education Association (FEA) began in January 2019 and remained unresolved until February 21, 2020 at which point both parties ratified a two-year agreement. The contract includes a 1.5% increase to the base cell on the teacher pay matrix in 2020. The overall result was a 3.55% increase in base salaries which was applied to all staff. The negotiated increase was .5% more than approved in the original budgets. In addition, a 3.0% increase was applied to summer school, committee, and curriculum writing pay. For 2021, the overall increase is 3.14%.

Benefits (200s)

Benefit costs relating to social security, long-term disability, retirement, and workforce safety and insurance increased according to the salary increase stipulated above. Health insurance costs increased due to required funding in the self-insurance fund to maintain the plan's stability.

Purchased Professional and Technical Services (300s)

Purchased professional and technical services remain relatively constant. Additional services in this area were purchased including employee training related to safety and well-being, special education services, and a nighttime security contract.

Purchased Property Services (400s)

Purchased property services are projected to decline significantly in 2020 due to the completion of the Discovery Middle School Renovation.

Other Purchased Services (500s)

The District contracts its student bussing with a local provider. The contract calls for an inflationary increase annually.

Materials and Supplies (600s)

A slight increase is projected for material and supplies due to the rising cost of food used in preparation of student meals.

Land and Equipment (700s)

Technology equipment costs were decreased in the 2020 budget in order to assist with funding of additional staffing and will be reinstated in future years.

Other Objects (800s)

Other objects are projected to increase dramatically due to the refunding of the 2014 Limited Tax Bond.

Other Uses of Funds (900s)

Other uses of funds include interfund transfers, mostly related to debt service payments.

Summary of Revenues by Source and Fund ALL FUNDS

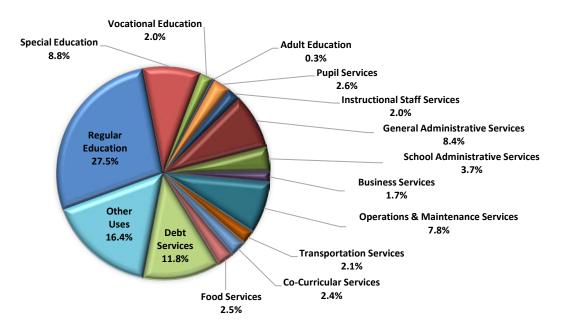
	Actual	Actual	Actual	Actual	Budget	Projected	Projected	Projected
	2016	2017	2018	2019	2020	2021	2022	2023
1000 Revenue								
from Local Sources								
General Fund	\$47,501,328	\$46,465,018	\$49,494,266	\$52,715,159	\$55,506,239	\$57,455,434	\$59,585,656	\$61,528,772
Capital Projects Fund	11,310,398	5,373,307	5,544,672	5,992,882	6,364,625	6,498,743	6,844,753	6,918,622
Special Assessments Fund	335,113	340,158	361,295	382,722	503,700	525,770	546,271	565,247
Special Levy Fund	3,543,824	3,872,068	4,103,731	4,344,007	4,594,995	4,795,393	4,981,541	5,150,935
Student Activities Fund	477,901	478,782	1,305,137	2,410,768	2,248,100	1,219,500	2,215,000	1,215,000
Food Service Fund	3,274,026	3,370,739	3,745,204	3,808,161	3,827,460	4,068,912	4,309,921	4,428,735
Self-Funded Insurance Fund	17,011,422	17,237,631	18,298,405	19,179,682	21,060,000	22,029,140	23,043,566	24,107,813
Total Revenue Local Sources	83,454,012	77,137,703	82,852,710	88,833,381	94,105,119	96,592,892	101,526,708	103,915,124
3000 Revenue								
from State Sources								
General Fund	99,398,412	103,024,346	102,407,881	102,695,246	103,698,544	105,179,764	107,281,364	109,436,659
Food Service Fund	61,336	52,088	47,140	52,558	50,000	50,000	50,000	50,000
Total Revenue State Sources	99,459,748	103,076,434	102,455,021	102,747,804	103,748,544	105,229,764	107,331,364	109,486,659
4000 Revenue								
from Federal Sources								
General Fund	7,793,909	8,428,085	8,647,045	9,716,163	11,795,980	11,215,908	10,585,936	10,583,984
Food Service Fund	2,773,383	3,017,076	3,114,658	3,288,765	3,371,350	3,436,384	3,571,692	3,621,723
Total Revenue Federal Sources	10,567,292	11,445,161	11,761,703	13,004,928	15,167,330	14,652,292	14,157,628	14,205,707
5000 Revenue								
from Other Sources								
General Fund	213,087	37,371	147,752	377,631	370,000	370,000	370,000	370,000
Capital Projects Fund	44,372,555	3,000,000	5,000,000	20,719,394	24,220,000	5,000,000	60,000,000	5,000,000
Special Assessments Fund	-	-	-	52,926	-	-	-	-
Debt Service Fund	34,219,511	5,976,443	7,328,323	7,641,248	33,487,825	8,251,969	8,252,619	6,438,644
Student Activities Fund	3,579,136	3,530,189	3,985,998	4,112,039	4,450,000	4,480,000	4,620,000	4,683,000
Food Service Fund	70,551	70,930	49,969	57,922	26,500	35,000	35,000	35,000
Self-Funded Insurance Fund	293,854	1,354,272	396,051	524,854	500,000	500,000	500,000	500,000
Total Revenue Other Sources	82,748,694	13,969,205	16,908,093	33,486,014	63,054,325	18,636,969	73,777,619	17,026,644
Total Revenues	\$276,229,746	\$205,628,503	\$213,977,527	\$238,072,127	\$276,075,318	\$235,111,917	\$296,793,319	\$244,634,134

Summary of Expenditures by Object Class and Fund ALL FUNDS

	Actual 2016	Actual 2017	Actual 2018	Actual 2019	Budget 2020	Projected 2021	Projected 2022	Projected 2023
100s Salaries								
General Fund	\$91,368,337	\$94,727,183	\$96,235,736	\$99,689,934	\$103,859,276	\$107,639,397	\$109,404,257	\$110,723,178
Student Activities Fund	2,129,589	2,166,148	2,846,173	2,869,612	2,965,812	3,071,045	3,101,578	3,140,127
Food Service Fund	2,208,455	2,305,940	2,288,263	2,351,298	2,441,613	2,690,472	2,717,167	2,750,869
Total Salaries	95,706,381	99,199,271	101,370,172	104,910,844	109,266,701	113,400,914	115,223,002	116,614,174
200s Employee Benefits								
General Fund	29,155,669	29,592,892	31,095,815	32,405,234	33,777,215	35,164,365	36,068,794	37,115,801
Student Activities Fund	399,833	357,212	473,528	471,605	483,798	501,574	507,301	514,335
Food Service Fund	601,268	612,011	620,043	680,246	721,620	784,570	809,617	836,595
Self-Funded Insurance Fund	16,433,325	16,770,200	16,370,332	18,294,322	18,465,000	19,332,000	20,246,820	21,206,585
Total Employee Benefits	46,590,095	47,332,315	48,559,718	51,851,407	53,447,633	55,782,509	57,632,532	59,673,316
300s Purchased Prof Services								
General Fund	3,459,376	3,326,888	3,834,644	4,255,998	3,858,670	3,950,207	4,086,029	4,276,800
Capital Projects Fund	1,553,062	472,393	643,714	105,185	719,793	450,000	1,000,000	1,500,000
Student Activities Fund	156,887	151,039	213,921	226,735	227,865	232,320	240,427	248,830
Food Service Fund	33,238	13,886	108,380	173,363	155,000	151,077	152,188	153,309
Self-Funded Insurance Fund	207,909	832,842	796,202	953,894	910,000	937,300	965,419	994,382
Total Purchased Prof Services	5,410,472	4,797,048	5,596,861	5,715,175	5,871,328	5,720,904	6,444,063	7,173,321
400s Purchased Property Svs								
General Fund	4,275,045	3,408,147	4,554,708	3,614,566	3,378,924	3,545,558	3,643,160	3,689,870
Capital Projects Fund	10,627,317	5,058,235	623,964	10,520,005	4,582,352	9,600,000	26,200,000	28,000,000
Student Activities Fund	134,598	133,763	250,626	1,453,697	1,204,294	242,156	1,267,271	272,509
Food Service Fund	88,231	67,568	105,994	111,489	113,300	113,300	113,500	113,500
Total Purchased Property Services	15,125,191	8,667,713	5,535,292	15,699,757	9,278,870	13,501,014	31,223,931	32,075,879
500s Other Purchased Svs								
General Fund	6,820,948	7,429,518	7,715,216	8,622,552	9,131,606	9,364,511	9,656,840	9,999,060
Capital Projects Fund	10,205	854	-	-	-	-	-	-
Student Activities Fund	604,068	608,483	693,737	742,773	838,998	865,634	889,808	914,714
Food Service Fund	4,850	4,536	4,364	2,556	3,000	3,000	3,000	3,000
Self-Funded Insurance Fund	1,493,241	886,731	962,835	1,039,310	1,110,000	1,165,500	1,223,775	1,284,964
Total Other Purchased Services	8,933,312	8,930,122	9,376,152	10,407,191	11,083,604	11,398,645	11,773,423	12,201,738
600s Materials & Supplies								
General Fund	6,660,170	7,040,576	7,139,088	7,037,874	7,174,534	7,246,109	7,351,566	7,534,606
Capital Projects Fund	117,612	105,212	4,884	7,053	4,649	10,000	100,000	50,000
Student Activities Fund	178,268	174,528	333,465	296,442	333,480	326,771	328,615	332,485
Food Service Fund	3,026,034	3,131,422	3,119,517	3,238,354	3,510,187	3,522,822	3,668,101	3,744,185
Self-Funded Insurance Fund	-	20,076	22,971	22,957	25,000	25,000	25,000	25,000
Total Materials & Supplies	9,982,084	10,471,814	10,619,925	10,602,680	11,047,850	11,130,702	11,473,282	11,686,276
700s Land & Equipment								
General Fund	3,682,303	2,530,819	2,666,033	2,383,266	1,727,361	2,377,361	2,400,000	2,400,000
Capital Projects Fund	732,710	1,719,857	1,872,922	204,055	439,457	500,000	500,000	250,000
Special Assessments Fund	223,184	1,103,230	442,601	406,240	400,000	400,000	400,000	400,000
Student Activities Fund	308,250	260,024	292,531	282,174	434,588	285,000	310,000	285,000
Food Service Fund	267,310	158,594	153,001	239,034	150,000	230,000	150,000	150,000
Total Land & Equipment	5,213,757	5,772,524	5,427,088	3,514,769	3,151,406	3,792,361	3,760,000	3,485,000
800s Other Objects								
General Fund	460,973	463,791	412,602	462,625	1,183,424	1,123,450	1,125,000	1,125,000
Capital Projects Fund	630,600	122,612	29,745	189,313	298,332	40,000	200,000	200,000
Special Assessments Fund	30,364	76,332	32,163	29,655	30,000	30,000	30,000	30,000
Debt Service Fund	2,892,019	2,671,226	2,630,354	2,815,500	2,834,269	2,490,577	2,318,363	2,141,496
Student Activities Fund	145,544	157,774	187,154	179,769	209,265	175,000	190,000	190,000
Food Service Fund	4,448	6,403	5,724	18,339	19,000	34,000	34,000	34,000
Self-Funded Insurance Fund	126,304	82,054	9,022	9,251	10,250	10,558	10,874	11,200
Total Other Objects	4,290,252	3,580,192	3,306,764	3,704,452	4,584,540	3,903,585	3,908,237	3,731,696
900s Other Uses of Funds								
General Fund	8,183,251	7,972,086	6,755,097	7,115,560	7,556,097	4,858,450	4,995,350	5,055,100
Capital Projects Fund	34,602,866	6,362,598	7,328,323	7,641,248	33,487,825	7,948,519	7,952,269	6,141,544
Special Levy Fund	10,000,000	3,000,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000
Debt Service Fund	31,327,492	3,305,217	4,697,969	4,825,748	30,653,556	5,761,392	5,934,256	4,297,148
Food Service Fund	-	-	-	350,000	350,000	350,000	350,000	350,000
Total Other Uses of Funds	84,113,609	20,639,901	23,781,389	24,932,556	77,047,478	23,918,361	24,231,875	20,843,792
Total Expenditures	\$275,365,153	\$209,390,900	\$213,573,361	\$231,338,831	\$284,779,410	\$242,548,995	\$265,670,345	\$267,485,192

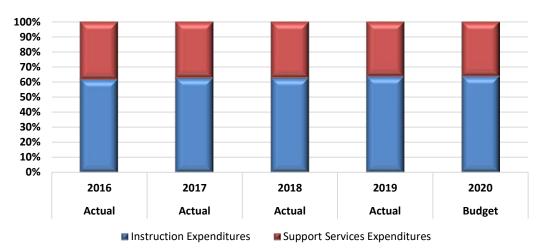
2019-2020 Budget Summary by Function ALL FUNDS

				Fund					
		Capital	Special	Special	Debt	Nutrition	Student	Self-	
	General	Projects	Assessments	Levy	Service	Services	Activities	Insurance	Total
Revenues									
Property Taxes	\$52,070,500	\$6,066,400	\$503,700	\$4,594,995	\$-	\$-	\$-	\$-	\$63,235,595
State	103,698,544	-	-	-	-	50,000	-	-	103,748,544
Federal	11,795,980	-	-	-	-	3,371,350	-	-	15,167,330
Other Local Sources	3,435,739	298,225	-	-	-	3,827,460	2,248,100	21,060,000	30,869,524
Other Sources	370,000	24,220,000	-	-	33,487,825	26,500	4,450,000	500,000	63,054,325
Total Revenues	171,370,763	30,584,625	503,700	4,594,995	33,487,825	7,275,310	6,698,100	21,560,000	276,075,318
Expenditures									
Instruction:									
Regular Education	78,179,005	-	-	-	-	-	-	-	78,179,005
Special Education	24,959,001	-	-	-	-	-	-	-	24,959,001
Vocational Education	5,731,821	-	-	-	-	-	-	-	5,731,821
Adult Education	927,909	-	-	-	-	-	-	-	927,909
Support Services:									
Pupil Services	7,417,013	-	-	-	-	-	-	-	7,417,013
Instructional Staff Services	5,655,658	-	-	-	-	-	-	-	5,655,658
General Administrative Services	3,342,887	-	-	-	-	-	-	20,520,250	23,863,137
School Administrative Services	10,577,927	-	-	-	-	-	-	-	10,577,927
Business Services	4,861,133	-	-	-	-	-	-	-	4,861,133
Operations & Maintenance Svs	16,149,608	5,746,251	430,000	-	-	-	-	-	22,325,859
Transportation Services	5,940,948	-	-	-	-	-	-	-	5,940,948
Co-curricular Services	258,100	-	-	-	-	-	6,698,100	-	6,956,200
Food Services	-	-	-	-	-	7,113,720	-	-	7,113,720
Debt Services	-	-	-	-	33,487,825	-	-	-	33,487,825
Community Services	90,000	-	-	-	-	-	-	-	90,000
Other Uses	7,556,097	33,786,157	-	5,000,000	-	350,000	-	-	46,692,254
Total Expenditures	171,647,107	39,532,408	430,000	5,000,000	33,487,825	7,463,720	6,698,100	20,520,250	284,779,410
Excess (Deficit)	(\$276,344)	(\$8,947,783)	\$73,700	(\$405,005)	\$-	(\$188,410)	\$-	\$1,039,750	(\$8,704,092)
Beginning Fund Balance	\$31,852,867	\$19,962,617	\$-	\$2,355,397	\$-	\$3,165,761	\$-	\$5,716,035	\$63,052,677
Ending Fund Balance	\$31,576,523	\$11,014,834	\$73,700	\$1,950,392	\$-	\$2,977,351	\$-	\$6,755,785	\$54,348,585



Summary of Revenues and Expenditures by Function ALL FUNDS

	Actual	Actual	Actual	Actual	Budget	Projected	Projected	Projected
	2016	2017	2018	2019	2020	2021	2022	2023
Revenues								
Property Taxes	\$52,658,310	\$53,461,785	\$56,405,919	\$59,649,366	\$63,235,595	\$65,961,364	\$68,493,301	\$70,797,683
State	99,459,748	103,076,434	102,455,021	102,747,804	103,748,544	105,229,764	107,331,364	109,486,659
Federal	10,567,292	11,445,161	11,761,703	13,004,928	15,167,330	14,652,292	14,157,628	14,205,707
Other Local Sources	30,795,702	23,675,918	26,446,791	29,184,015	30,869,524	30,631,528	33,033,407	33,117,441
Other Sources	82,748,694	13,969,205	16,908,093	33,486,014	63,054,325	18,636,969	73,777,619	17,026,644
Total Revenues	276,229,746	205,628,503	213,977,527	238,072,127	276,075,318	235,111,917	296,793,319	244,634,134
Expenditures								
Instruction:								
Regular Education	69,380,178	71,399,461	72,417,644	75,036,162	78,179,005	81,508,203	82,814,062	84,132,012
Special Education	20,005,864	20,425,709	22,253,603	24,293,453	24,959,001	25,896,259	26,651,494	27,141,608
Vocational Education	5,168,737	5,681,310	5,423,244	5,519,587	5,731,821	5,925,717	6,014,412	6,137,448
Adult Education	886,607	849,895	861,502	895,352	927,909	961,782	976,594	998,538
Support Services:								
Pupil Services	6,530,918	6,472,606	6,877,278	7,098,040	7,417,013	7,658,393	7,776,070	7,933,743
Instructional Staff Services	5,210,568	5,179,486	4,880,704	5,296,476	5,655,658	5,823,976	5,908,237	6,015,549
General Administrative Services	21,144,979	21,674,654	21,603,151	23,642,516	23,863,137	24,915,206	25,964,068	27,073,751
School Administrative Services	10,078,239	10,214,991	10,134,015	10,282,924	10,577,927	10,985,052	11,324,574	11,515,683
Business Services	4,897,258	4,926,685	4,885,816	4,582,479	4,861,133	5,024,499	5,083,652	5,172,984
Operations & Maintenance Services	29,376,241	23,751,140	20,644,633	27,510,415	22,325,859	27,692,659	45,238,264	47,583,726
Transportation Services	4,261,110	4,742,907	5,122,272	5,565,320	5,940,948	6,119,823	6,319,886	6,539,080
Co-curricular Services	4,287,424	4,249,833	5,533,396	6,774,258	6,956,200	5,966,547	7,105,741	6,173,324
Food Services	6,233,834	6,300,360	6,405,286	6,814,679	7,113,720	7,529,241	7,647,573	7,785,458
Debt Services	34,219,511	5,976,443	7,328,323	7,641,248	33,487,825	8,251,969	8,252,619	6,438,644
Community Services	266,968	88,124	89,329	89,801	90,000	92,700	95,480	97,000
Other Uses	53,416,717	17,457,296	19,113,165	20,296,121	46,692,254	18,196,969	18,497,619	16,746,644
Total Expenditures	275,365,153	209,390,900	213,573,361	231,338,831	284,779,410	242,548,995	265,670,345	267,485,192
Excess (Deficit)	\$864,593	(\$3,762,397)	\$404,166	\$6,733,296	(\$8,704,092)	(\$7,437,078)	\$31,122,974	(\$22,851,058)
Beginning Fund Balance	\$58,813,019	\$59,677,612	\$55,915,215	\$56,319,381	\$63,052,677	\$54,348,585	\$46,911,507	\$78,034,481
Ending Fund Balance	\$59,677,612	\$55,915,215	\$56,319,381	\$63,052,677	\$54,348,585	\$46,911,507	\$78,034,481	\$55,183,423
-		-	-	-		-	-	-



Instructional vs. Support Expenditures Over Time

Summary of Revenues by Function and Fund ALL FUNDS

	Actual 2016	Actual 2017	Actual 2018	Actual 2019	Budget 2020	Projected 2021	Projected 2022	Projected 2023
Property Taxes		2017	2010	2023				1010
General Fund	\$44,123,087	\$44,132,164	\$46,516,969	\$49,182,353	\$52,070,500	\$54,308,958	\$56,388,236	\$58,280,379
Capital Projects Fund	4,690,086	5,117,395	5,423,924	5,740,284	6,066,400	6,331,243	6,577,253	6,801,122
Special Assessments Fund	301,313	340,158	361,295	382,722	503,700	525,770	546,271	565,247
Special Levy Fund	3,543,824	3,872,068	4,103,731	4,344,007	4,594,995	4,795,393	4,981,541	5,150,935
Total Revenue Property Taxes	52,658,310	53,461,785	56,405,919	59,649,366	63,235,595	65,961,364	68,493,301	70,797,683
	52,050,510	33,101,703	30,103,313	33,013,300	00,200,000	00,001,001	00,100,001	/0,/0/,000
State Sources								
General Fund	99,398,412	103,024,346	102,407,881	102,695,246	103,698,544	105,179,764	107,281,364	109,436,659
Food Service Fund	61,336	52,088	47,140	52,558	50,000	50,000	50,000	50,000
Total Revenue State Sources	99,459,748	103,076,434	102,455,021	102,747,804	103,748,544	105,229,764	107,331,364	109,486,659
		200,070,101	101) 100)011	202)/ ///001	200)/ 10/011	100,220,701	107,0002,000	2007.007000
Federal Sources								
General Fund	7,793,909	8,428,085	8,647,045	9,716,163	11,795,980	11,215,908	10,585,936	10,583,984
Food Service Fund	2,773,383	3,017,076	3,114,658	3,288,765	3,371,350	3,436,384	3,571,692	3,621,723
Total Revenue Federal Sources	10,567,292	11,445,161	11,761,703	13,004,928	15,167,330	14,652,292	14,157,628	14,205,707
		, ,	,,			_ ,,,	,,	,,
Other Local Sources								
General Fund	3,378,241	2,332,854	2,977,297	3,532,806	3,435,739	3,146,476	3,197,420	3,248,393
Capital Projects Fund	6,620,312	255,912	120,748	252,598	298,225	167,500	267,500	117,500
Special Assessments Fund	33,800	, _	, _	-	· -	, -	, _	, _
Student Activities Fund	477,901	478,782	1,305,137	2,410,768	2,248,100	1,219,500	2,215,000	1,215,000
Food Service Fund	3,274,026	3,370,739	3,745,204	3,808,161	3,827,460	4,068,912	4,309,921	4,428,735
Self-Funded Insurance Fund	17,011,422	17,237,631	18,298,405	19,179,682	21,060,000	22,029,140	23,043,566	24,107,813
Total Revenue Other Local Sources	30,795,702	23,675,918	26,446,791	29,184,015	30,869,524	30,631,528	33,033,407	33,117,441
						· · ·		· · · ·
Other Sources								
General Fund	213,087	37,371	147,752	377,631	370,000	370,000	370,000	370,000
Capital Projects Fund	44,372,555	3,000,000	5,000,000	20,719,394	24,220,000	5,000,000	60,000,000	5,000,000
Special Assessments Fund	-	-	-	52,926	-	-	-	-
Debt Service Fund	34,219,511	5,976,443	7,328,323	7,641,248	33,487,825	8,251,969	8,252,619	6,438,644
Student Activities Fund	3,579,136	3,530,189	3,985,998	4,112,039	4,450,000	4,480,000	4,620,000	4,683,000
Food Service Fund	70,551	70,930	49,969	57,922	26,500	35,000	35,000	35,000
Self-Funded Insurance Fund	293,854	1,354,272	396,051	524,854	500,000	500,000	500,000	500,000
Total Revenue Other Sources	82,748,694	13,969,205	16,908,093	33,486,014	63,054,325	18,636,969	73,777,619	17,026,644
Total Revenues	\$276,229,746	\$205,628,503	\$213,977,527	\$238,072,127	\$276,075,318	\$235,111,917	\$296,793,319	\$244,634,134

Summary of Expenditures by Function and Fund ALL FUNDS

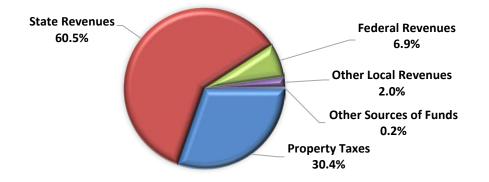
	Actual 2016	Actual 2017	Actual 2018	Actual 2019	Budget 2020	Projected 2021	Projected 2022	Projected 2023
Instruction								
Regular Education		4						
General Fund	\$69,380,178	\$71,399,461	\$72,417,644	\$75,036,162	\$78,179,005	\$81,508,203	\$82,814,062	\$84,132,012
Special Education								
General Fund	20,005,864	20,425,709	22,253,603	24,293,453	24,959,001	25,896,259	26,651,494	27,141,608
				_ ,,,	,==,===			
Vocational Education								
General Fund	5,168,737	5,681,310	5,423,244	5,519,587	5,731,821	5,925,717	6,014,412	6,137,448
Adult Education								
General Fund	886,607	849,895	861,502	895,352	927,909	961,782	976,594	998,538
Support Services Pupil Services								
General Fund	6,530,918	6,472,606	6,877,278	7,098,040	7,417,013	7,658,393	7,776,070	7,933,743
	· · · ·							
Instructional Staff Services								
General Fund	5,210,568	5,179,486	4,880,704	5,296,476	5,655,658	5,823,976	5,908,237	6,015,549
General Administrative Services	2 624 222	2 002 75 1	2 4 44 702	2 222 702	2 2 42 007	2 4 4 4 6 4 5	2 402 402	2 554 626
General Fund Self-Insurance Fund	2,884,200 18,260,779	3,082,751	3,441,789	3,322,782 20,319,734	3,342,887 20,520,250	3,444,848	3,492,180 22,471,888	3,551,620
Total General Administrative Services	21,144,979	18,591,903 21,674,654	18,161,362 21,603,151	20,319,734	23,863,137	21,470,358 24,915,206	25,964,068	23,522,131 27,073,751
Total General Administrative Services	21,144,979	21,074,034	21,003,131	23,042,310	23,803,137	24,913,200	23,904,008	27,073,731
School Administrative Services								
General Fund	10,078,239	10,214,991	10,134,015	10,282,924	10,577,927	10,985,052	11,324,574	11,515,683
	-,,	-, ,	-, - ,	-, - ,-	-/- /-	- , ,	,- ,-	,,
Business Services								
General Fund	4,897,258	4,926,685	4,885,816	4,582,479	4,861,133	5,024,499	5,083,652	5,172,984
Operations & Maintenance Services	46 004 707	45 345 337	47.004.005	46 222 222	46 4 40 600	46 702 650	47 000 004	17 252 726
General Fund	16,081,787	15,215,027	17,024,385	16,238,222	16,149,608	16,702,659	17,008,264	17,353,726
Capital Projects Fund Special Assessments Fund	13,040,906 253,548	7,356,551 1,179,562	3,145,484 474,764	10,836,298 435,895	5,746,251 430,000	10,560,000 430,000	27,800,000 430,000	29,800,000 430,000
Total Operations & Maint Services	29,376,241	23,751,140	20,644,633	27,510,415	22,325,859	27,692,659	45,238,264	47,583,726
Total Operations & Maint Services	29,370,241	23,731,140	20,044,033	27,510,415	22,323,839	27,092,039	43,238,204	47,383,720
Transportation Services								
General Fund	4,261,110	4,742,907	5,122,272	5,565,320	5,940,948	6,119,823	6,319,886	6,539,080
Co-curricular Services								
General Fund	230,387	240,862	242,261	251,451	258,100	267,047	270,741	275,324
Student Activities Fund	4,057,037	4,008,971	5,291,135	6,522,807	6,698,100	5,699,500	6,835,000	5,898,000
Total Co-curricular Services	4,287,424	4,249,833	5,533,396	6,774,258	6,956,200	5,966,547	7,105,741	6,173,324
Food Services								
Nutrition Services Fund	6,233,834	6,300,360	6,405,286	6,814,679	7,113,720	7,529,241	7,647,573	7,785,458
wathion services runu	0,200,004	0,000,000	0,703,200	0,014,079	7,113,720	7,523,241	د در (+0, 1	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
Debt Services								
Debt Service Fund	34,219,511	5,976,443	7,328,323	7,641,248	33,487,825	8,251,969	8,252,619	6,438,644
	-	-	•				•	-
Community Services								
General Fund	266,968	88,124	89,329	89,801	90,000	92,700	95,480	97,000
Other Uses	0 400 051	7 072 005	6 755 005	7 4 4 5 5 6 6	7 556 007	4 050 455	4 005 055	F 055 100
General Fund	8,183,251	7,972,086	6,755,097	7,115,560	7,556,097	4,858,450	4,995,350	5,055,100
Capital Projects Fund	35,233,466	6,485,210	7,358,068	7,830,561	33,786,157	7,988,519	8,152,269	6,341,544
Special Levy Fund Nutrition Services Fund	10,000,000	3,000,000	5,000,000	5,000,000 350,000	5,000,000 350,000	5,000,000 350,000	5,000,000 350,000	5,000,000 350,000
Total Other Uses	53,416,717	17,457,296	19,113,165	20,296,121	46,692,254	18,196,969	18,497,619	16,746,644
	,	2.,.37,230	10,110,100	20,200,121	.0,002,204	10,100,000	10, 10, 1010	20,7 10,014
Total Expenditures	\$275,365,153	\$209,390,900	\$213,573,361	\$231,338,831	\$284,779,410	\$242,548,995	\$265,670,345	\$267,485,192

GENERAL FUND OVERVIEW

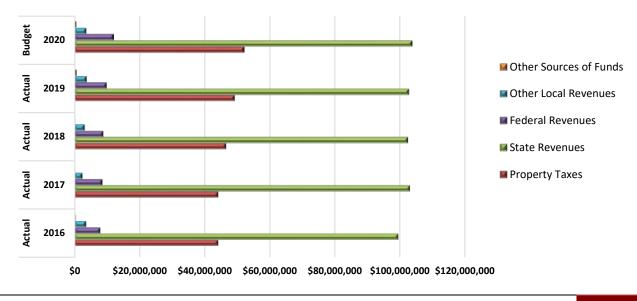
The General Fund is used to account for all revenues and expenditures of the school district not accounted for elsewhere. The General Fund accounts for educational activities, district instructional and student support programs, expenditures for the superintendent and school board, district administration, normal operations and maintenance, pupil transportation, capital expenditures, and school district expenditures not specifically designated to be accounted for in any other fund.

General Fund Revenue Summary by Source

	Actual 2016	Actual 2017	Actual 2018	Actual 2019	Budget 2020	Projected 2021	Projected 2022	Projected 2023
Revenues								
Property Taxes	\$44,123,087	\$44,132,164	\$46,516,969	\$49,182,353	\$52,070,500	\$54,308,958	\$56,388,236	\$58,280,379
State Revenues	99,398,412	103,024,346	102,407,881	102,695,246	103,698,544	105,179,764	107,281,364	109,436,659
Federal Revenues	7,793,909	8,428,085	8,647,045	9,716,163	11,795,980	11,215,908	10,585,936	10,583,984
Other Local Revenues	3,378,241	2,332,854	2,977,297	3,532,806	3,435,739	3,146,476	3,197,420	3,248,393
Other Sources of Funds	213,087	37,371	147,752	377,631	370,000	370,000	370,000	370,000
Total Revenues	\$154,906,736	\$157,954,820	\$160,696,944	\$165,504,199	\$171,370,763	\$174,221,106	\$177,822,956	\$181,919,415



5-Year General Fund Revenue Comparison



General Fund Revenue Budget Projection

Property Taxes

Property taxes are projected to increase 4.5% in 2021 with a decrease of .05% each year thereafter change in the 126.78 mills currently levied. Projections include a 5% reduction due to the early payment discount offered to taxpayers by the local government.

No significant property will be removed from the tax rolls and other local tax sources and credits will remain constant.

State Revenues

State per pupil funding is projected to increase 2% per annum with weighted ADM increasing .75% each year after 2020. Actual 2019 ADM experienced a decline in enrollment, both in regular ADM and in English Learner and Summer School weighting. Other state aid will remain constant for career and technical education, special education excess costs, state child placement, and specific grant opportunities.

Federal Revenues

Federal revenues decrease in 2022 as the Striving Readers Comprehensive Literacy (SRCL) grant is completed and remains constant thereafter.

Other Local Revenues and Other Sources

Tuition and state excess cost revenues will increase in 2022 with the opening the Explorer Academy, a program that offers Level D special education services that will serve high-cost students from both within the District and outside of it.

Interest income has increased in recent years and is a function the Federal Reserve's rate setting. The District anticipates interest income to remain stable although at the current time the Federal Reserve is anticipating cuts in the fall of 2019.



General Fund Revenue Detail by Source

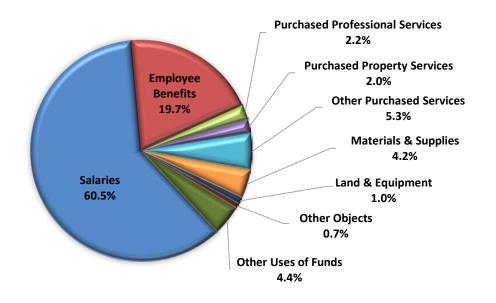
	Actual	Actual	Actual	Actual	Budget	Projected	Projected	Projected
	2016	2017	2018	2019	2020	2021	2022	2023
Property Tax								
1110-Property Tax	\$41,916,418	\$41,970,733	\$44,269,079	\$46,701,320	\$49,743,500	\$51,981,958	\$54,061,236	\$55,953,379
1115-Property Tax - Prior Years	437,458	355,047	353,501	461,984	400,000	400,000	400,000	400,000
1191-Interest & Penalties	107,153	87 <i>,</i> 875	98,127	121,256	100,000	100,000	100,000	100,000
1210-Electric, Distr & Trans Tax	-	64,751	62,409	63,120	65,000	65,000	65,000	65,000
1220-Telecommunications Tax	658,294	658,294	658,294	658,294	658,000	658,000	658,000	658,000
1231-Homestead Tax Credit	342,583	354,961	351,882	376,480	350,000	350,000	350,000	350,000
1232-Veteran's Tax Credit	234,144	218,852	245,459	267,284	250,000	250,000	250,000	250,000
1250-Mobile Home Tax	33,494	29,530	26,268	30,673	29,000	29,000	29,000	29,000
1290-Other Revenue in Lieu	393,543	392,121	451,950	501,942	475,000	475,000	475,000	475,000
Subtotal Local Property Tax	44,123,087	44,132,164	46,516,969	49,182,353	52,070,500	54,308,958	56,388,236	58,280,379
Level Devenue								
Local Revenue 1312-Regular Tuition ND LEA's	513,906	7,343	36,550	7,167				
1311-Regular Tuition Individuals	515,500	7,545	30,330	14,518		-	-	-
	- 273,837	-	-	14,518	-	-	-	-
1313-Regular Tuition Out of State	,	-	-	-	-	-	-	-
1322-Special Ed Tuition ND LEA's	476,046	363,073	373,480	433,045	400,000	400,000	450,000	500,000
1323-Special Ed Tuition Out of State	4,857	-	-	-	-	-	-	-
1340-Summer School	118,043	124,177	113,191	109,833	95,000	100,000	100,000	100,000
1351-CAN	95,115	-	-	-	-	-	-	-
1360-Drivers Education	18,261	27,585	29,269	16,640	20,000	20,000	20,000	20,000
1510-Interest Income	193,075	332,402	412,266	844,159	825,000	800,000	775,000	750,000
1710-Admissions	-	9,997		4,575				-
1910-Rental Income	107,430	112,441	286,126	323,939	320,000	320,000	320,000	320,000
1920-Contributions - Private Sources	95,693	112,712	104,125	62,438	108,449	-	-	-
1929-FPS Foundation	100	-	870	-	-	-	-	-
1940-Other Governmental Unit Sales	39,525	150,155	20,532	-	-	-	-	-
1944-Park District	339,603	235,000	304,112	303,450	300,000	300,000	300,000	300,000
1950-Other Services Provided	453,868	357,755	391,395	337,071	477,790	400,000	400,000	400,000
1951-Other Services Gymnastics Ctr	51,475	44,477	30,883	30,559	31,000	31,476	32,420	33,393
1962-Sale - Vocational Education Houses	262,711	61,366	271,226	149,905	280,000	200,000	200,000	200,000
1971-Medical Assistance	60,879	90,836	269,493	362,562	325,000	325,000	350,000	375,000
1987-Parking Fees	49,094	49,105	49,385	48,420	51,000	50,000	50,000	50,000
1998-Miscellaneous Revenue	224,723	235,188	284,394	484,525	202,500	200,000	200,000	200,000
1970-Revenue Other Agencies	-	19,242	-	-	-	-	-	-
Subtotal Local Revenue	3,378,241	2,332,854	2,977,297	3,532,806	3,435,739	3,146,476	3,197,420	3,248,393
State Revenue								
3110-State Per Pupil Aid	95,587,318	99,530,131	98,991,852	98,557,816	99,888,329	101,300,000	103,326,000	105,392,520
3130-State Transportation Aid	1,039,995	1,068,293	993,743	1,078,189	1,078,200	1,099,764	1,099,764	1,121,759
3140-State Child Placement	458,966	364,769	408,368	582,254	550,000	550,000	550,000	550,000
3200-State Handicapped Program Aid	1,055,652	894,919	986,203	1,335,363	1,200,000	1,260,000	1,335,600	1,402,380
3310-State Vocational Education	352,271	343,845	312,229	332,788	300,000	300,000	300,000	300,000
	,			,	,	,	,	,
3420-CTE Joint Agreements 3510-State REA Teacher Mentor	96,271 34,948	178,722 22,817	166,783 8,773	206,147 114,111	201,310 68,705	205,000 65,000	205,000 65,000	205,000 65,000
					08,703	05,000	05,000	05,000
3610-ND State ELL	152,811	256,165	97,124	99,805		-	-	-
3900-Other Restricted State Revenue	123,452	43,644	82,198	70,549	16,000	50,000	50,000	50,000
3930-Adult Ed	334,532	300,524	360,608	318,224	396,000	350,000	350,000	350,000
3935-ND Classroom Trans Award 3960-ND Arts Council	161,187 1,009	20,517	-	-	-	-	-	-
Subtotal State Revenue	99,398,412	103,024,346	102,407,881	102,695,246	103,698,544	105,179,764	107,281,364	109,436,659
	55,550,412	103,024,340	102,707,001	102,033,240	103,030,044	100,110,104	107,201,304	103,430,033

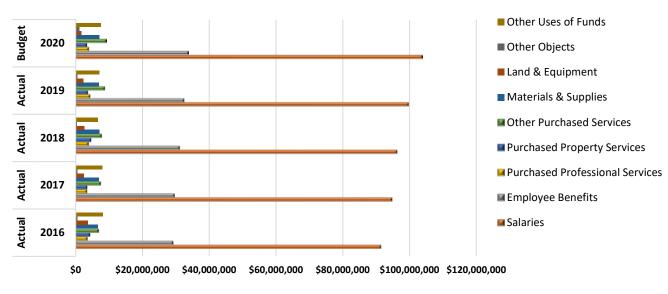
General Fund Revenue Detail by Source (continued)

	Actual	Actual	Actual	Actual	Budget	Projected	Projected	Projected
-	2016	2017	2018	2019	2020	2021	2022	2023
Federal Revenue								
4440-Indian Education	63,937	81,056	86,603	96,244	97,645	95,000	95,000	95,000
4492-ROTC	42,184	49,073	50,196	45,622	50,400	51,408	52,436	53,484
4510-Title I	3,273,751	3,653,133	3,632,872	3,765,121	4,579,416	4,580,000	4,580,000	4,580,000
4512-Title IIA	815,303	899,467	944,643	949,157	1,205,293	1,200,000	1,200,000	1,200,000
4516-Title I Homeless Youth	-	-	9,700	20,000	30,000	30,000	30,000	30,000
4517-Title IID	-	-	-	1,600	-	-	-	-
4522-Student Support	-	-	95,892	463,663	725,907	725,000	725,000	725,000
4525-ND Council of the Arts	-	-	-	-	5,536	-	-	-
4531-IDEA-B	2,801,605	2,903,377	3,009,437	3,135,238	3,128,366	3,130,000	3,130,000	3,130,000
4532-Preschool	51,472	56,086	55,521	60,069	63,851	63,500	63,500	63,500
4535-SRCL	-	-	-	365,680	1,030,712	625,000	-	-
4545-Perkins	245,201	244,952	261,849	287,698	274,186	275,000	275,000	275,000
4556-Team Nutrition Grant	-	820	463	-	-	-	-	-
4560-Adult Education	95,433	164,286	176,507	242,550	244,000	244,000	244,000	244,000
4566-Human Services	25,911	22,500	6,200	-	-	-	-	-
4567-Human Services	6,411	-	-	-	-	-	-	-
4568-New Immigrant	123,220	121,656	92,981	85,644	72,423	70,000	68,000	66,000
4569-Title I i3	560	-	-	-	-	-	-	-
4588-DHHS Refugee Impact	26,980	38,130	46,815	47,227	17,155	15,000	13,000	12,000
4590-Education Stabilization	-	15,672	-	-	-	-	-	-
4600-Refugee Impact	52.103	37,812	62,799	38,101	14,540	12,000	10,000	10,000
4712-NSA Language	109,735	112,138	108,056	103,837	106,550	100,000	100,000	100,000
4714-Job Skills	35,103	23,818	-	-	-	-	-	-
4790-Safe Routes to School	-	2,406	2,720	-	-	-	-	-
4796-Community Dev Block Grant	-	-	-	-	150,000	-	-	-
4802-Title VIB Discretionary	-	-	3,791	8,712	-	-	-	-
4801-Student Assessments	-	1,703	-		-	-	-	-
4800-Title VI Prof Development	25.000	-	-	-	-	-	-	-
Subtotal Federal Revenue	7,793,909	8,428,085	8,647,045	9,716,163	11,795,980	11,215,908	10,585,936	10,583,984
Other Sources								
5200-Interfund Transfers	_	3		350,000	350,000	350,000	350,000	350,000
5300-Sale of District Items	27,659	10,898	24,678	14,759	20,000	20,000	20,000	20,000
5400-Refund of Prior Year Exp	(42)	26,470	123,074	14,739	20,000	20,000	20,000	20,000
5940-City of Fargo Maintenance	(42)	20,470	123,074	12,072		-	-	-
Subtotal Other Sources	213,087	37,371	147,752	377,631	370,000	370,000	370,000	370,000
Subtotal Other Sources	213,087	37,371	147,752	377,031	370,000	370,000	370,000	370,000
Total Revenues	\$154,906,736	\$157,954,820	\$160,696,944	\$165,504,199	\$171,370,763	\$174,221,106	\$177,822,956	\$181,919,415

General Fund Expenditure Summary by Object Class

	Actual 2016	Actual 2017	Actual 2018	Actual 2019	Budget 2020	Projected 2021	Projected 2022	Projected 2023
Expenditures								
Salaries	\$91,368,337	\$94,727,183	\$96,235,736	\$99,689,934	\$103,859,276	\$107,639,397	\$109,404,257	\$110,723,178
Employee Benefits	29,155,669	29,592,892	31,095,815	32,405,234	33,777,215	35,164,365	36,068,794	37,115,801
Purchased Professional Svs	3,459,376	3,326,888	3,834,644	4,255,998	3,858,670	3,950,207	4,086,029	4,276,800
Purchased Property Svs	4,275,045	3,408,147	4,554,708	3,614,566	3,378,924	3,545,558	3,643,160	3,689,870
Other Purchased Services	6,820,948	7,429,518	7,715,216	8,622,552	9,131,606	9,364,511	9,656,840	9,999,060
Materials & Supplies	6,660,170	7,040,576	7,139,088	7,037,874	7,174,534	7,246,109	7,351,566	7,534,606
Land & Equipment	3,682,303	2,530,819	2,666,033	2,383,266	1,727,361	2,377,361	2,400,000	2,400,000
Other Objects	460,973	463,791	412,602	462,625	1,183,424	1,123,450	1,125,000	1,125,000
Other Uses of Funds	8,183,251	7,972,086	6,755,097	7,115,560	7,556,097	4,858,450	4,995,350	5,055,100
Total Expenditures	\$154,066,072	\$156,491,900	\$160,408,939	\$165,587,609	\$171,647,107	\$175,269,408	\$178,730,996	\$181,919,415





5-Year General Fund Expenditure Comparison

Salaries

General Fund salaries include the addition of the following positions in fiscal 2020:

- Ten teaching positions at the secondary level
- One Assistant Special Education Director
- Four elementary Deans of Students
- One special education Area Service Coordinator
- One Early Childhood Special Education administrator
- Six special education level C teachers
- Six special education teachers

Paraeducator staffing experiences a decrease in 2020 as the District evaluates and addresses the staffing patterns of these positions to increase efficiencies.

Custodial staffing was reviewed in 2019 to determine proper allocation of full-time and part-time staff resulting in budgeted changes between these line item areas.

Elementary buildings receive an initial allocation for before and after school tutoring staff. Throughout the year, buildings may reallocate these dollars to other areas within the budget that most effectively serve their building level needs.

The District is in a metropolitan area with two other school districts. Substitute staff are increasingly difficult to find due to this factor. The three districts collaborate to maintain substitute pay at the same rate and agreed to increase the daily rate from \$110 to \$112 in 2020. The District plans to evaluate and find alternative ways to hold or decrease substitute usage and cost.

Salary increases for staff are based on a 3.05% in 2020, 3.14% in 2021, and 1% in 2022 and in 1.25% 2023.

Benefits

The Board share of health insurance premiums are budgeted to increase 5% each year. Life and dental insurances are expected to increase at a minimal level. Long-term disability insurance, social security, and retirement benefits increase at the same percentages as salary. Workforce safety insurance self-funding decreases from .4% to .3% in 2020 to correlate more closely with actual premium costs. Future years are expected to increase at the same level as salary cost.

Purchased Professional Services

An overall reduction is expected in architectural services. Major construction projects require the services of architects will include those costs as part of the project paid through the Capital Projects Fund. The remaining contracted services are anticipated to remain constant or increase due to inflators in the contracted agreements.

Purchased Property Services

Purchased property services will remain flat with the contracted maintenance budget increasing to \$2.0M in 2021 and thereafter to remain on track with the District's long-range facilities plan.

Other Purchased Services

The District is in year five of a five-year contract for student transportation services. The contract will be renegotiated in the spring of 2020. The current contract has an annual inflator budgeted at 3.0% per year. A cyber liability insurance policy will be purchased in fiscal 2020 to protect the District from internet hackers and potential data breaches that could ensue. Property insurance bids were solicited in 2019 resulting in a change in carrier with a cost savings projected to be \$50,000 in 2020 with a 3.0% increase expected in future years.

Land and Equipment

Budgeted expenditures for fiscal 2020 include reductions in general equipment as well as technology equipment to allow for reallocation of budget dollars to a portion of the staffing position additions listed above. These budgeted expenditures are expected to be restored in future years.

Dues, Fees, and Registrations

Unobligated set asides are costs for funds available under grants that are not obligated into the District budget, including undetermined costs for schools or districts currently in Title I program improvement. The District must submit a budget revision to the ND Department of Public Instruction and adjust the budget to move these funds into the appropriate object codes as plans are finalized for grant programs.

Other Uses of Funds

The District has a Building Authority that is an independent corporation organized in 1988 to serve the needs of the District in financing building projects. The last bond issued through the Building Authority was the 2017 Lease Revenue Refunding Bond. The general fund transfers the principal and interest debt payment to the Building Authority each year. The bond has one large payment remaining in 2020 and significantly decreases for the final four payments due on 2021-2024.

General Fund Expenditure Detail by Object

	Actual 2016	Actual 2017	Actual 2018	Actual 2019	Budget 2020	Projected 2021	Projected 2022	Projected 2023
Salary Expense								
111-Administrators	6,955,576	6,966,970	6,831,441	6,930,018	7,838,076	8,224,613	8,306,860	8,410,694
112-Teachers	56,164,766	58,129,637	58,525,190	59,845,539	62,154,440	64,426,620	65,570,886	66,390,522
113-Instructional Support Staff	5,234,076	5,152,146	5,391,920	5,830,747	6,026,531	6,246,843	6,509,311	6,590,678
114-Study Committee	40,808	42,457	43,416	42,920	43,000	43,000	43,000	43,000
115-Department Chair	50,345	51,295	50,901	49,680	50,000	50,000	50,000	50,000
116-Summer School	672,818	628,305	656,358	642,500	662,010	681,870	688,689	697,298
117-PTO Redemption	34,542	59,827	244,820	25,735	30,000	30,000	30,000	30,000
118-Curriculum Council	34,650	25,254	13,371	13,876	25,000	25,910	26,169	26,496
119-Unused Personal Leave Payout	131,559	714,472	339,943	482,699	720,000	746,321	753,784	763,207
121-Secretary	3,771,649	3,960,565	3,943,666	3,979,789	4,045,501	4,193,392	4,262,697	4,315,981
122-Aides & Paraeducators 123-Other Support Staff	7,404,773 -	7,981,809 -	8,958,553 -	9,990,871 -	9,800,139 926	10,158,403 -	10,259,987 -	10,388,237 -
124-Part Time Custodial	303,907	277,768	275,637	272,413	325,502	337,401	340,775	345,035
125-Full Time Custodial	3,851,101	4,076,713	4,076,074	4,190,671	3,895,345	4,037,747	4,078,125	4,129,101
126-Maintenance	1,921,824	2,081,593	2,037,518	2,150,429	2,605,593	2,700,846	2,727,854	2,761,952
132-Substitutes Non-Certified	324,930	432,431	425,004	501,502	500,000	500,000	500,000	500,000
133-Tutors	205,843	184,190	181,732	128,915	267,535	277,315	277,315	277,315
134-CEUs	33,000	29,480	36,807	29,773	25,000	25,000	25,000	25,000
139-Other Temporary	1,473,695	1,482,259	1,526,377	1,726,317	1,899,446	1,968,884	1,988,573	2,013,430
141-Substitutes Certified	1,560,591	1,392,781	1,585,959	1,724,508	1,845,232	1,845,232	1,845,232	1,845,232
151-Paid Leave System Payout	1,197,884	1,057,231	1,091,049	1,131,032	1,100,000	1,120,000	1,120,000	1,120,000
Subtotal Salary Expense	91,368,337	94,727,183	96,235,736	99,689,934	103,859,276	107,639,397	109,404,257	110,723,178
Employee Benefits Expense								
211-Health	10,720,626	10,848,974	11,742,102	12,496,861	13,198,831	13,858,773	14,551,710	15,279,298
212-Life	44,937	45,171	46,735	48,546	55,554	56,665	57,232	58,376
213-Dental	867,856	925,176	991,532	996,349	1,032,999	1,053,659	1,064,196	1,085,479
214-Long-Term Disability	155,665	160,120	160,936	165,180	176,651	183,080	184,912	187,223
220-FICA	6,551,738	6,755,021	6,872,085	7,118,357	7,459,667	7,731,199	7,808,511	7,925,639
231-Teachers Fund for Retirement	8,520,177	8,717,364	8,789,539	9,026,226	9,356,231	9,696,798	9,793,766	9,940,672
232-Public EEs Retirement System	1,645,428	1,740,143	1,820,880	1,946,688	1,977,176	2,049,145	2,069,637	2,095,507
260-Workers Compensation	365,437	379,040	386,528	401,421	365,106	378,396	382,180	386,957
292-Employee Assistance Program	50,993	51,450	53,588	56,235	55,000	56,650	56,650	56,650
293-Employer Paid Annuity	232,812	(29,567)	231,890	149,371	100,000	100,000	100,000	100,000
Subtotal Employee Benefits Expense	29,155,669	29,592,892	31,095,815	32,405,234	33,777,215	35,164,365	36,068,794	37,115,801
Purchased Professional Services	40.000		F0 005			F0 000	F0 000	F0 005
311-Background Checks	42,275	57,127	52,299	57,378	58,000	58,000	58,000	58,000
322-Consultants	403,838	533,816	588,870	923,192	839,987	850,000	875,500	901,765
325-Contracted Instruction	792,129	546,108	709,806	737,429	681,458	701,902	722,959	744,648
331-Audit	22,000	22,000	22,500	24,450	26,000	27,300	28,665	30,098
332-Legal	15,067	42,728	57,186	75,279	65,000	100,000	100,000	100,000
333-Architect	67,780	56,568	189,712	400,990	100,000	100,000	100,000	100,000
334-Evaluation Therapy Services	118,506	48,418	38,400	39,023	38,000	38,000	47,550	50,000
336-Benefit Administration Services	33,251	18,294	31,059	59,472	35,000	35,000	36,050	37,492
338-Contracted Nursing	357,855	399,991	434,940	460,458	492,000	506,760	521,963	542,841
339-Other Consultants	262,133	262,133	267,416	303,496	310,000	319,300	328,879	342,034
344-Financial Services	104,942	122,442	76,168	21,734	25,000	25,000	25,000	25,000
346-Security Services	17,363	19,164	35,605	30,436	81,500	83,945	86,463	89,922
347-Testing & Inspection	2,248	3,135	3,590	3,661	4,600	5,000	5,000	5,000
349-License Agreements	1,219,989	1,194,964	1,327,093	1,119,000	1,102,125	1,100,000	1,150,000	1,250,000
Subtotal Purchased Prof Services	3,459,376	3,326,888	3,834,644	4,255,998	3,858,670	3,950,207	4,086,029	4,276,800

General Fund Expenditure Detail by Object (continued)

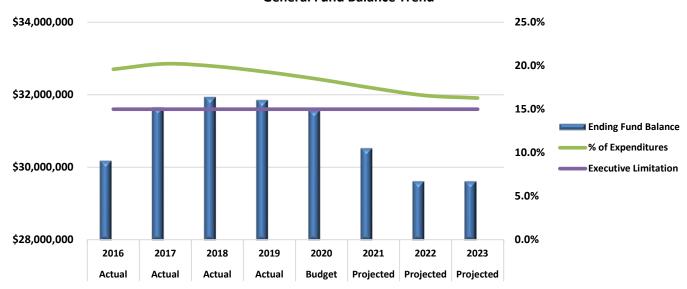
	Actual	Actual	Actual	Actual	Budget	Projected	Projected	Projected
	2016	2017	2018	2019	2020	2021	2022	2023
Purchased Property Services								
411-Water, Sewer, & Garbage	439,674	441,069	458,099	440,144	470,000	470,000	492,225	506,991
420-Cleaning	1,708	20,055	18,486	20,207	25,908	25,908	26,685	27,486
422-Snow Removal	26,454	44,937	59,729	84,206	70,000	70,000	77,000	79,310
424-Exterminator	805	676	6,931	6,216	6,000	6,000	6,300	6,489
425-Laundry	9,995	6,428	12,883	4,359	8,000	8,000	8,000	9,000
431-Repair-Instructional Equip	59,043	78,130	80,417	88,064	84,000	84,000	86,520	89,116
432-Repair of Non-Instruct Equip	37,105	47,782	56,664	77,167	80,500	80,500	82,915	85,402
433-Alarm System Maintenance	23,829	18,438	12,195	29,730	31,950	31,950	35,145	36,199
434-Fire Extinguisher Maintenance	2,874	9,516	7,151	14,166	10,000	10,000	11,000	11,330
435-Copy Machine Repair	-	-	9,900	-	-	-	-	-
437-Maintenance Contracts	599,175	473,697	577,837	503,919	554,200	554,200	609,620	627,909
439-Contracted Maintenance	2,718,069	1,919,449	3,023,690	2,103,918	1,854,600	2,000,000	2,000,000	2,000,000
441-Land & Building Rental	183,593	194,026	82,649	82,515	52,466	55,000	57,750	60,638
442-Equipment Rental	173,317	153,944	148,077	159,955	131,300	150,000	150,000	150,000
492-Freight	(596)	-		-	-	-	-	-
Subtotal Purchased Property Services	4,275,045	3,408,147	4,554,708	3,614,566	3,378,924	3,545,558	3,643,160	3,689,870
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Other Purchased Services								
510-Student Transportation	195,036	223,012	198,553	252,782	215,177	218,837	227,592	237,835
513-Contracted Regular Routes	2,068,136	2,444,275	2,771,725	3,137,951	3,420,000	3,522,600	3,663,504	3,837,816
514-Field Trips	95,223	111,425	95,171	102,641	125,650	129,420	134,596	140,653
515-Energy Saver Routes	1,981,951	2,107,732	2,155,701	2,283,381	2,400,000	2,472,000	2,570,880	2,686,570
516-Parent Transportation	2,202	1,326	1,464	987	1,609	1,000	1,000	1,000
517-Shuttle Services	235,740	235,825	240,960	255,275	264,000	271,920	282,797	295,523
521-Liability Insurance	88,241	94,170	101,261	90,606	106,500	109,695	115,180	118,635
526-Vehicle Insurance	27,922	32,254	32,934	34,522	35,000	35,700	36,414	37,506
527-Property Insurance	265,784	282,218	279,549	304,518	247,000	251,940	264,537	272,473
531-Phone	116,240	131,037	114,734	129,613	132,500	132,500	136,475	140,569
532-Postage	105,865	85,294	82,396	81,083	70,000	70,000	70,000	70,000
540-Advertising	32,819	31,465	26,107	22,827	22,500	22,500	22,500	22,500
541-Publication of Minutes	13,384	12,949	12,529	17,721	16,000	16,000	16,000	16,000
542-Publication of Bids	2,273	1,506	3,134	3,335	4,000	4,000	4,000	4,000
550-Printing	6,307	8,439	21,506	20,655	19,100	19,100	19,100	19,100
561-In-State Tuition	985,465	1,139,323	1,063,788	1,383,387	1,320,245	1,350,000	1,350,000	1,350,000
562-Out-of-State Tuition	290,411	168,418	211,275	159,110	235,000	235,000	235,000	235,000
580-General Staff Travel	38,514	52,878	70,023	60,306	85,182	86,034	86,894	87,763
581-Principal Travel	16,648	15,619	17,614	17,066	29,900	30,199	30,501	30,806
582-Teacher Travel	92,560	89,696	87,412	132,236	171,063	172,774	174,501	176,246
583-Director Travel	10,509	13,888	8,122	5,634	10,500	10,605	10,711	10,818
584-In-District Travel	113,202	108,026	108,976	115,901	117,300	118,473	119,658	123,247
585-Staff Travel	36,516	38,743	10,282	11,015	83,380	84,214	85,000	85,000
Subtotal Other Purchased Services	6,820,948	7,429,518	7,715,216	8,622,552	9,131,606	9,364,511	9.656.840	9,999,060
Subtotal Other Fulchased Services	0,020,940	1,423,310	1,113,210	0,022,332	9,131,000	5,304,311	5,000,040	9,999,000

General Fund Expenditure Detail by Object (continued)

	Actual	Actual	Actual	Actual	Budget	Projected	Projected	Projected
<u>.</u>	2016	2017	2018	2019	2020	2021	2022	2023
Supplies & Materials								
610-Supplies	2,756,127	2,863,585	2,709,420	3,037,092	3,040,309	3,070,542	3,101,248	3,157,180
611-Paper	1,804	10,910	27,748	28,740	20,000	20,200	20,402	20,810
612-Pool Supplies	26,938	18,611	19,197	25,600	28,000	28,280	28,563	29,134
613-Repair Services	13,481	10,469	12,755	11,955	12,000	12,120	12,241	12,486
615-Testing Supplies	33,591	14,975	7,554	19,212	21,475	21,690	21,907	22,345
621-Natural Gas	472,030	532,810	537,396	548,252	550,000	555,500	572,165	589,330
622-Electricity	2,431,097	2,491,238	2,595,978	2,233,064	2,551,000	2,576,510	2,653,805	2,733,419
624-Fuel Oil	22,810	14,509	33,467	41,252	43,000	43,430	44,733	46,075
626-Gasoline	57,277	55,876	67,248	81,193	74,500	75,245	77,502	79,827
641-Textbooks	321,381	520,905	577,999	497,100	377,800	381,578	380,000	380,000
643-Library Books	213,879	211,145	185,624	171,275	123,142	124,373	100,000	125,000
645-Workbooks	279,818	268,707	337,120	313,334	309,000	312,090	315,000	315,000
650-Periodicals	16,812	15,933	14,919	11,827	13,808	13,946	14,000	14,000
662-Food	13,125	10,903	12,663	17,978	10,500	10,605	10,000	10,000
Subtotal Supplies & Materials	6,660,170	7,040,576	7,139,088	7,037,874	7,174,534	7,246,109	7,351,566	7,534,606
Land & Equipment								
733-Equipment	1,987,384	1,463,547	1,568,202	1,192,770	944,631	1,177,361	1,200,000	1,200,000
735-Techology Equipment	1,694,919	1,067,272	1,097,831	1,190,496	782,730	1,200,000	1,200,000	1,200,000
Subtotal Equipment	3,682,303	2,530,819	2,666,033	2,383,266	1,727,361	2,377,361	2,400,000	2,400,000
Other Objects								
810-Dues, Fees, & Registrations	287,458	342,209	279,316	333,235	395,491	400,000	400,000	400,000
850-Unobligated Set Asides	-	-	-	-	667,933	600,000	600,000	600,000
860-Bad Debt	244	11,795	11,918	6,681	5,000	5,000	5,000	5,000
870-In Kind Donation Expense	1,500	-	-	-	-	-	-	-
890-Miscellaneous Objects	171,771	109,787	121,368	122,709	115,000	118,450	120,000	120,000
Subtotal Other Expenditures	460,973	463,791	412,602	462,625	1,183,424	1,123,450	1,125,000	1,125,000
Other Uses of Funds								
950-Indirect Costs	2,083	4,885	10,156	22,145	39,927	40,000	40,000	40,000
920-Transfers	8,181,168	7,967,201	6,744,941	7,093,415	7,516,170	4,818,450	4,955,350	5,015,100
Subtotal Fund Transfers	8,183,251	7,972,086	6,755,097	7,115,560	7,556,097	4,858,450	4,995,350	5,055,100
Total Expenditures	\$154,066,072	\$156,491,900	\$160,408,939	\$165,587,609	\$171,647,107	\$175,269,408	\$178,730,996	\$181,919,415
	\$154,000,072	<i>3130,431,3</i> 00	9100,400,939	\$105,567,0U9	\$1/1,04/,10/	<i>3113,203,4</i> 08	\$1/0,/3U,390	ş101,919,415

GENERAL FUND BALANCE SUMMARY

	Actual 2016	Actual 2017	Actual 2018	Actual 2019	Budget 2020	Projected 2021	Projected 2022	Projected 2023
Fund Balance								
Beginning Fund Balance	\$29,344,688	\$30,185,352	\$31,648,272	\$31,936,277	\$31,852,867	\$31,576,523	\$30,528,221	\$29,620,181
Ending Fund Balance	\$30,185,352	\$31,648,272	\$31,936,277	\$31,852,867	\$31,576,523	\$30,528,221	\$29,620,181	\$29,620,181
Fund Balance % of Expenditures	19.6%	20.2%	19.9%	19.2%	18.4%	17.4%	16.6%	16.3%



General Fund Balance Trend

The Board is ultimately charged with ensuring the financial stability of the District to its stakeholders. With limited funding sources that experience minor growth, the difficulty of balancing increasing expenditures, specifically related to salaries and benefits, with stagnant revenue streams poses a problem that requires a sound long-term solution.

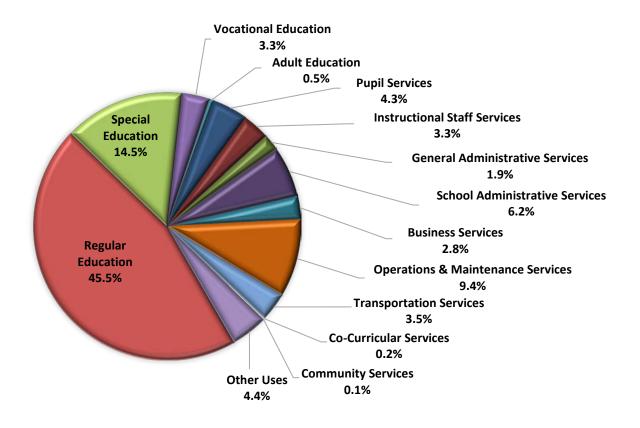
Continued deficit spending will quickly lower the general fund balance below allowable limits and put the financial position of the District at risk. A decreasing fund balance will cause increased interest costs in future debt issuances as well as lower realization of investement income. The Board, administration, academic leaders, and community as a whole will need to objectively review and prioritize programs and services offered based on the most important goal of ensuring the academic success of our students.

The next years will require measurement of the academic return on our investments. Programming, staffing, and class size preferences will be reviewed. Processes and general operating expenditures will be scrutinized for inefficiencies to keep administrative costs under control to focus funds to students. Consolidating or contracting for support services may be an opportunity for cost containment or improved service quality.

Balanced budgets must be presented and closely monitored for fiscal compliance. Finalization of negotiated agreements with teaching staff, upcoming legislative sessions, and the ability to levy additional tax dollars will play a significant role in the District's future fiscal sustainability.

General Fund Expenditure Summary by Function

	Actual	Actual	Actual	Actual	Budget	Projected	Projected	Projected
	2016	2017	2018	2019	2020	2021	2022	2023
Expenditures								
Instruction:								
Regular Education	\$69,380,178	\$71,399,461	\$72,417,644	\$75,036,162	\$78,179,005	\$81,508,203	\$82,814,062	\$84,132,012
Special Education	20,005,864	20,425,709	22,253,603	24,293,453	24,959,001	25,896,259	26,651,494	27,141,608
Vocational Education	5,168,737	5,681,310	5,423,244	5,519,587	5,731,821	5,925,717	6,014,412	6,137,448
Adult Education	886,607	849,895	861,502	895,352	927,909	961,782	976,594	998,538
Support Services:								
Pupil Services	6,530,918	6,472,606	6,877,278	7,098,040	7,417,013	7,658,393	7,776,070	7,933,743
Instructional Staff Services	5,210,568	5,179,486	4,880,704	5,296,476	5,655,658	5,823,976	5,908,237	6,015,549
General Administrative Services	2,884,200	3,082,751	3,441,789	3,322,782	3,342,887	3,444,848	3,492,180	3,551,620
School Administrative Services	10,078,239	10,214,991	10,134,015	10,282,924	10,577,927	10,985,052	11,324,574	11,515,683
Business Services	4,897,258	4,926,685	4,885,816	4,582,479	4,861,133	5,024,499	5,083,652	5,172,984
Operations & Maintenance Svs	16,081,787	15,215,027	17,024,385	16,238,222	16,149,608	16,702,659	17,008,264	17,353,726
Transportation Services	4,261,110	4,742,907	5,122,272	5,565,320	5,940,948	6,119,823	6,319,886	6,539,080
Co-curricular Services	230,387	240,862	242,261	251,451	258,100	267,047	270,741	275,324
Community Services	266,968	88,124	89,329	89,801	90,000	92,700	95,480	97,000
Other Uses	8,183,251	7,972,086	6,755,097	7,115,560	7,556,097	4,858,450	4,995,350	5,055,100
Total Expenditures	\$154,066,072	\$156,491,900	\$160,408,939	\$165,587,609	\$171,647,107	\$175,269,408	\$178,730,996	\$181,919,415



General Fund Expenditure Summary by Function by Object Class

	Actual 2016	Actual 2017	Actual 2018	Actual 2019	Budget 2020	Projected 2021	Projected 2022	Projected 2023
Instruction		2017	2010	2015		2021	2022	2020
Regular Education								
Salaries	\$48,723,187	\$50,800,844	\$50,891,7670	\$52,745,508	\$55,446,661	\$57,462,612	\$58,207,609	\$58,895,717
Employee Benefits	15,561,043	15,720,713	16.518.917	16,899,083	17,393,914	18,125,732	18,578,876	19,080,506
Purchased Professional Svs	920,800	578,941	676,556	751,281	842,722	863,781	897,010	939,822
Purchased Property Services	127,011	131,236	134,453	145,972	122,966	126,655	127,855	130,412
Other Purchased Services	596,117	751,134	687,592	825,788	826,501	843,031	868,265	902,997
Materials & Supplies	1,571,182	1,962,389	2,072,901	2,152,630	1,771,111	1,788,835	1,806,724	1,842,858
Land & Equipment	1,835,937	1,370,424	1,378,369	1,452,843	1,016,437	1,569,807	1,601,203	1,614,700
Other Objects	44,901	83,780	57,086	63,07	758,693	727,750	726,520	725,000
	69,380,178	71,399,461	72,417,644	75,036,162	78,179,005	81,508,203	82,814,062	84,132,012
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Special Education								
Salaries	13,864,059	14,220,665	15,550,974	16,742,803	17,104,785	17,754,767	18,287,410	18,506,858
Employee Benefits	4,690,916	4,815,305	5,301,339	5,859,181	6,262,894	6,513,410	6,675,387	6,880,973
Purchased Professional Svs	263,515	285,240	328,967	360,939	371,057	382,188	403,654	423,837
Purchased Property Services	800	575	-	-	-	-	-	-
Other Purchased Services	1,069,232	941,038	959,815	1,196,831	1,083,500	1,099,734	1,132,726	1,175,287
Materials & Supplies	100,903	145,492	87,908	106,847	114,515	115,660	116,817	119,153
Land & Equipment	6,596	12,711	20,362	21,792	16,500	25,000	30,000	30,000
Other Objects	9,843	4,683	4,238	5,060	5,750	5,500	5,500	5,500
	20,005,864	20,425,709	22,253,603	24,293,453	24,959,001	25,896,259	26,651,494	27,141,608
Vocational Education								
Salaries	3,272,125	3,464,874	3,393,214	3,445,880	3,445,633	3,569,676	3,605,373	3,650,440
Employee Benefits	1,069,125	1,120,941	1,128,245	1,170,279	1,224,066	1,273,029	1,304,854	1,357,049
Purchased Professional Svs	62,617	78,975	47,000	65,450	41,750	43,003	44,293	46,506
Purchased Property Services	7,129	105,245	16,903	8,579	11,000	11,330	11,556	11,788
Other Purchased Services	101,581	174,812	159,368	171,355	393,645	401,517	413,563	425,970
Materials & Supplies	483,240	506,673	537,436	540,588	461,653	466,270	470,932	480,351
Land & Equipment	155,117	227,255	136,928	111,883	140,374	147,392	150,341	151,844
Other Objects	17,803	2,535	4,150	5,573	13,700	13,500	13,500	13,500
	5,168,737	5,681,310	5,423,244	5,519,587	5,731,821	5,925,717	6,014,412	6,137,448
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Adult Education								
Salaries	616,875	623,134	575,021	600,427	611,477	633,490	639,825	647,823
Employee Benefits	179,346	197,389	199,792	214,797	216,433	225,090	230,718	239,946
Purchased Professional Svs	2,539	75	74,405	75,669	84,100	86,623	89,222	93,683
Other Purchased Services	9,168	8,184	,	990	6,600	6,732	6,934	7,142
Materials & Supplies	11,873	7,069	3,524	1,353	4,799	4,847	4,895	4,944
Land & Equipment	39,818	9,394	1,843	1,851	500	1,000	1,000	1,000
Other Objects	26,988	4,650	3,255	265	4,000	4,000	4,000	4,000
-	886,607	849,895	861,502	895,352	927,909	961,782	976,594	998,538
Salaries Employee Benefits Purchased Professional Svs Other Purchased Services Materials & Supplies Land & Equipment	179,346 2,539 9,168 11,873 39,818 26,988	197,389 75 8,184 7,069 9,394 4,650	199,792 74,405 3,662 3,524 1,843 3,255	214,797 75,669 990 1,353 1,851 265	216,433 84,100 6,600 4,799 500 4,000	225,090 86,623 6,732 4,847 1,000 4,000	230,718 89,222 6,934 4,895 1,000 4,000	239,946 93,683 7,142 4,944 1,000 4,000

General Fund Expenditure Summary by Function by Object Class (continued)

	Actual	Actual	Actual	Actual	Budget	Projected	Projected	Projected
	2016	2017	2018	2019	2020	2021	2022	2023
Support Services								
Pupil Services								
Salaries	4,421,882	4,394,703	4,634,279	4,746,185	4,958,104	5,126,680	5,177,947	5,242,671
Employee Benefits	1,335,824	1,352,785	1,489,941	1,543,144	1,649,112	1,715,076	1,757,953	1,810,692
Purchased Professional Services	738,159	683,809	701,537	763,071	767,525	775,551	798,817	838,758
Other Purchased Services	1,538	211	268	3,374	585	597	609	620
Materials & Supplies	31,692	27,652	21,938	30,303	25,237	25,489	25,744	26,002
Land & Equipment	451	-	1,003	-	-	-	-	-
Other Objects	1,372	13,446	28,312	11,963	16,450	15,000	15,000	15,000
	6,530,918	6,472,606	6,877,278	7,098,040	7,417,013	7,658,393	7,776,070	7,933,743
Instructional Staff Services								
Salaries	3,154,765	3,197,803	3,072,425	3,186,480	3,455,215	3,570,619	3,606,326	3,651,404
Employee Benefits	1,005,339	1,010,065	1,010,353	1,056,337	1,142,744	1,188,454	1,218,165	1,254,710
Purchased Professional Services	278,693	325,668	262,297	414,922	359,216	369,992	381,092	400,147
Purchased Property Services	4,635	4,158	6,533	6,193	6,800	7,004	7,144	7,287
Other Purchased Services	129,795	132,958	104,368	148,962	194,675	198,569	204,526	212,707
Materials & Supplies	319,215	323,313	306,072	306,170	326,077	329,338	330,984	334,294
Land & Equipment	210,458	59,466	37,863	38,634	37,000	35,000	35,000	30,000
Other Objects	107,668	126,055	80,793	138,778	133,931	125,000	125,000	125,000
	5,210,568	5,179,486	4,880,704	5,296,476	5,655,658	5,823,976	5,908,237	6,015,549
General Administrative Services								
Salaries	1,892,250	2,007,013	2,234,659	2,019,899	2,212,680	2,286,584	2,309,449	2,338,317
Employee Benefits	520,288	554,478	558,381	579,911	600,207	624,215	639,821	659,015
Purchased Professional Services	132,841	202,450	320,393	413,573	210,000	216,300	222,789	229,473
Purchased Property Services	-	-	-	375	-	-	-	-
Other Purchased Services	217,009	208,868	232,012	213,602	225,200	227,452	229,726	234,321
Materials & Supplies	16,110	25,396	13,466	13,093	9,700	9,797	9,895	9,994
Land & Equipment	17,038	2,169	02.070	723	500	500	500	500
Other Objects	88,664	82,377	82,878 3,441,789	81,606 3,322,782	84,600 3,342,887	80,000	80,000	80,000 3,551,620
	2,884,200	3,082,751	3,441,789	3,322,782	3,342,887	3,444,848	3,492,180	3,551,020
School Administrative Services								
Salaries	7,477,274	7,650,450	7,606,284	7,661,072	7,835,857	8,149,291	8,393,784	8,498,706
Employee Benefits	2,393,297	2,341,386	2,335,288	2,413,249	2,517,020	2,617,701	2,709,320	2,790,600
Purchased Professional Services	175	-	-	200	-	-	-	-
Purchased Property Services	19,009	20,181	21,167	21,576	22,000	22,660	23,113	23,575
Other Purchased Services	131,249	142,802	114,782	131,082	137,500	140,250	143,055	147,347
Materials & Supplies	16,908	14,919	16,990	16,865	15,000	15,150	15,302	15,455
Land & Equipment	-	4,882	-	-	-	-	-	-
Other Objects	40,327	40,371	39,504	38,880	50,550	40,000	40,000	40,000
	10,078,239	10,214,991	10,134,015	10,282,924	10,577,927	10,985,052	11,324,574	11,515,683
Business Services		2 2 6 6 7 5 2			0 5 45 640			2 622 4 62
Salaries	2,206,284	2,366,753	2,262,749	2,323,857	2,545,618	2,630,642	2,656,948	2,690,160
Employee Benefits	638,952	682,861	671,584	705,646	737,383	766,878	786,050	809,632
Purchased Professional Services	685,935	815,271	890,540	637,301	643,200	662,496	682,371	709,666
Purchased Property Services Other Purchased Services	660,490	609,188 17,246	615,085 27,011	579,313	564,200 38,900	575,484	586,994	598,734 41,269
Materials & Supplies	16,781 227,871			32,065 (49,263)	-	39,289 189,710	39,682 191,607	
Land & Equipment	446,977	1,117 422,061	(118,197) 525,721	(49,263) 340,923	187,832 129,000	189,710	191,607 130,000	193,523 120,000
Other Objects	13,968	422,001	11,323	12,637	15,000	10,000	10,000	120,000
	4,897,258	4,926,685	4,885,816	4,582,479	4,861,133	5,024,499	5,083,652	5,172,984
	J, 1, 2, JO	+,J20,003	+,000,010	7,302,479	+,001,135	3,024,433	5,005,052	5,112,304

General Fund Expenditure Summary by Function by Object Class (continued)

	Actual 2016	Actual 2017	Actual 2018	Actual 2019	Budget 2020	Projected 2021	Projected 2022	Projected 2023
Operations & Maintenance								
Services								
Salaries	5,373,624	5,746,625	5,758,315	5,956,661	5,977,067	6,179,770	6,241,568	6,319,588
Employee Benefits	1,642,569	1,721,143	1,802,948	1,882,816	1,948,823	2,026,776	2,077,445	2,139,769
Purchased Professional Svs	369,002	351,359	522,749	768,492	529,100	539,973	556,172	583,980
Purchased Property Services	3,455,971	2,537,564	3,760,567	2,852,558	2,651,958	2,802,425	2,886,498	2,918,074
Other Purchased Services	383,462	408,398	410,152	431,181	389,500	397,290	409,209	425,577
Materials & Supplies	3,878,678	4,023,234	4,195,661	3,918,067	4,257,360	4,299,763	4,377,416	4,506,782
Land & Equipment	969,911	422,457	563,944	414,617	387,050	448,662	451,956	451,956
Other Objects	8,570	4,247	10,049	13,830	8,750	8,000	8,000	8,000
	16,081,787	15,215,027	17,024,385	16,238,222	16,149,608	16,702,659	17,008,264	17,353,726
Transportation Services								
Salaries	71,449	73,695	75,893	73,439	75,678	78,402	79,186	80,176
Employee Benefits	23,150	20,857	21,916	22,060	23,020	23,941	24,540	25,275
Purchased Professional Svs	5,100	5,100	10,200	5,100	10,000	10,300	10,609	10,928
Other Purchased Services	4,161,411	4,639,933	5,012,874	5,463,500	5,831,000	6,005,930	6,204,301	6,421,451
Materials & Supplies		3,322	1,389	1,221	1,250	1,250	1,250	1,250
	4,261,110	4,742,907	5,122,272	5,565,320	5,940,948	6,119,823	6,319,886	6,539,080
Co-curricular Services								
Salaries	173,563	180,624	180,153	187,723	190,501	196,864	198,832	201,318
Employee Benefits	51,179	54,969	57,111	58,731	61,599	64,063	65,665	67,634
Other Purchased Services	3,605	3,934	3,312	3,822	4,000	4,120	4,244	4,372
Other Objects	2,040	1,335	1,685	1,175	2,000	2,000	2,000	2,000
Other Objects	230,387	240,862	242,261	251,451	258,100	2,000	270,741	275,324
	230,387	240,802	242,201	251,451	238,100	207,047	270,741	275,524
Community Services								
Salaries	121,000	-	-	-	-	-	-	-
Employee Benefits	44,641	-	-	-	-	-	-	-
Materials & Supplies	2,498	-	-	-	-	-	-	-
Other Objects	98,829	88,124	89,329	89,801	90,000	92,700	95,480	97,000
	266,968	88,124	89,329	89,801	90,000	92,700	95,480	97,000
Other Uses	8,183,251	7,972,086	6,755,097	7,115,560	7,556,097	4,858,450	4,995,350	5,055,100
Total Expenditures	\$154,066,072	\$156,491,900	\$160,408,939	\$165,587,609	\$171,647,107	\$175,269,408	\$178,730,996	\$181,919,415

CAPITAL RELATED FUNDS

The District considers its total capital related funds to include sources from the following:

- Capital Projects Fund
- Special Assessments Fund
- Special Levy Fund
- General Fund

The Capital Projects Fund accounts for the financial resources used to acquire or construct major capital acquisitions and construction. The use of a Capital Projects Fund allows us to report construction activities financed through bond borrowings separate from the ongoing operating activities of the General Fund. There is a state authorized maximum levy of 15 mills in this fund. The district is levying the maximum.

The Special Levy Fund was established through voter approval in 1991 as a separate state authorized fund with a levy limit of 20 mills. The fund is currently levied at 11.35 mills and may be used for construction and remodeling of District facilities. Currently, the District transfers \$5M each year to the Capital Projects Fund from the Special Levy Fund.

The Special Assessments Fund was established according to NDCC 57-15-41 for the purposes of paying assessments. The District has chosen to establish this separate fund to account for special assessments that have been incurred for improvements such as streets, curbs, and drains. The District's philosophy is to only levy the amount necessary to pay special assessments. Mills levied were increased from 1.0 to 1.25 in fiscal 2020. Future planning may require an increase in the mills levied as additional facilities are constructed.

Annual operational facility maintenance is funded through General Fund dollars. In fiscal 2013, the District contracted with ICS Consulting, Inc. to provide guidance on a rolling ten-year facilities operational maintenance plan. The plan initially called for annual general funding of \$4M. Due to budget constraints, the funding was set at approximately \$2M annually and projects on the plan are completed based on urgency and safety needs with lower-level needs reallocated to future years.

BUDGETED CAPITAL EXPENDITURES and FUNDING SOURCES

Major capital expenditure projects are budgeted and accounted for in the Capital Projects Fund while annual operational maintenance costs and minor projects are included in the General Fund budget. Below is a summary of projects that are planned for 2019-2020 and into the future through the District's Long-Range Facility Plan.

2019-2020 MAJOR CAPITAL PROJECTS

Discovery Middle School Renovation

Discovery Middle School renovation, remodeling and expansion to accommodate student growth began in 2018 with an anticipated completion in August of 2019. The \$14M dollar project includes an additional instructional wing, new secure entrance to channel traffic into an expanded administrative wing, band room, multipurpose room, drama room, and expanded cafeteria.



Discovery Middle School Entrance Before



Discovery Middle School Entrance After

Building Security and Office Upgrades

To further the safety and security of our elementary schools that do not have secure entrances that funnel traffic flow through the central office, the following elementary schools will be renovated during

fiscal 2020 to enhance the front entrance and administrative offices:

- Clara Barton \$1.7M
- Lincoln \$900,000



Lincoln Elementary Before

Washington Elementary Playground

Washington Elementary was awarded a City of Fargo Community Development Block Grant in the amount of \$150,000 to redesign and install a new playground during the summer of 2019 to be ready for usage by the start of school in August.



Lincoln Elementary After

Roof Replacements

Roof repairs and replacements are included as part of the District's annual operational maintenance plan. During fiscal 2020 Eagles Elementary and South High School will have roofs replaced at the estimated amount of \$170,000 per location.

North High School Turf

Through the generous support of our community North High School secured approximately \$1M in funding for installation of an artificial turf field. The turf project began in July 2019 with an anticipated playable timeframe of late September 2019.





North High Turf Ribbon Cutting Ceremony and Field Rendering

LONG-RANGE CAPITAL IMPROVEMENT PLANS

Explorer Academy

A 43,000 square foot addition, named the Explorer Academy, will be constructed at Lewis & Clark Elementary, establishing the first Setting D program in the state of North Dakota with an estimated cost of \$12M. Construction will begin in the spring of 2020 with an anticipated opening fall of 2021.

The Explorer Academy will provide Setting D services as part of the continuum of special education services within the District and will serve up to 64 students in kindergarten through eighth grade requiring these specialized services as part of their educational plan. Academic instruction, behavioral supports, and therapeutic services will be available to each qualifying student.

Programming will focus on the needs of students who have emotional behavioral disorders (EBD), autism spectrum disorders (ASD) and developmental cognitive disabilities (DCD) in which their behavioral patterns negatively affect the ability to interact with peers or adults, impeding their ability to make educational progress at their neighborhood school.





Early Childhood Special Education Classrooms

Interior renovations of four classrooms at Longfellow Elementary will be completed in 2021 to provide additional space for the District's Early Childhood Special Education program at an estimated \$1M. Renovations will include the addition of bathrooms and retrofitting to accommodate young learners with special needs. Enrollment in this program has increased 22% over the past three years.

Building Security and Office Upgrade

The District will enhance the safety and security at an elementary school without a secure entrance through front entrance and administrative office renovations. The estimated cost of this project is \$1M.

Davies High School Turf

FARGO DAVIES TURF FUND

Davies High School is currently engaged in a fundraising effort to secure \$1.3M to provide for artificial turf on the football field.

Middle School

The District is in discussions regarding the construction of a fourth middle school in the southern part of district boundaries. This school would initially serve eighth grade students from Discovery Middle School and ninth grade students from Davies High School to alleviate student capacity concerns. The school would transition to a middle school serving sixth through eighth grade students in the future once a fourth high school is constructed.

ANNUAL OPERATIONAL MAINTENANCE PLANS

Annual facility maintenance through the General Fund typically includes projects under \$500,000 in cost. Projects are categorized into the following areas:

- Building Exterior
 - Roofs, sealants, tuckpointing, windows, exterior doors and hardware
- Building Interior
 - Flooring, ceilings, paint, wall finishes, interior doors, and hardware, toilet partition, sealants
- Mechanical
 - Hot water pumps, ventilation, air handling, plumbing fixtures, piping
- Electrical
 - Distribution, panels, clock systems
- Life Safety and ADA
 - Fire alarms and security systems

The following table displays the annual operational maintenance costs by building according to the long-range plan. Projects and costs above the annual budgetary limit of approximately \$2M will be moved forward to future years.

Building Annual Operational Maintenance Project Costs

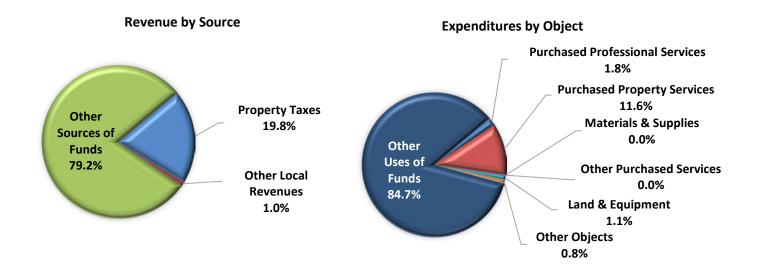
	2020	2021	2022	2023
Bennett Elementary	\$122,500	\$137,500	\$220,000	\$5,000
Centennial Elementary	122,500	78,000	126,500	127,500
Clara Barton Elementary	86,000	2,000	178,000	202,000
Eagles Elementary	200,000	1,000	1,000	1,000
Ed Clapp Elementary	-	-	-	-
Hawthorne Elementary	6,000	1,000	26,000	1,000
Horace Mann Elementary	21,000	2,500	27,500	2,500
Jefferson Elementary	2,000	2,000	42,300	22,000
Kennedy Elementary	1,500	41,500	-	8,000
Lewis & Clark Elementary	57,000	2,500	212,500	27,500
Lincoln Elementary	152,500	2,500	2,500	107,500
Longfellow Elementary	92,500	42,500	122,500	37,500
Madison Elementary	52,500	2,500	156,000	122,500
McKinley Elementary	370,500	47,500	2,500	187,500
Roosevelt Elementary	2,000	130,000	2,000	2,000
Washington Elementary	22,500	2,500	191,500	302,500
Ben Franklin Middle	77,500	182,500	112,500	102,500
Carl Ben Eielson Middle	66,008	1,000	38,500	1,000
Discovery Middle	282,500	252,500	242,000	222,500
Davies High	152,500	27,500	2,500	92,500
North High	77,750	442,750	42,750	334,750
South High	403,000	543,000	583,000	482,000
Agassiz	300,500	459,500	67,500	2,500
District Office	-	-	-	5,000
Operations Center	-	-	-	-
Bluestem Center for the Arts	200,000	400,000	400,000	400,000
	\$2,871,758	\$2,804,250	\$2,799,550	\$2,798,750

CAPITAL PROJECTS FUND

The Capital Projects Fund accounts for the financial resources used to acquire or construct major capital acquisitions and construction. The use of a Capital Projects Fund allows for reporting of construction activities financed through bond borrowings separate from the ongoing operating activities of the General Fund. There is a state authorized maximum levy of 15 mills in this fund of which the district is levying the maximum allowed by law.

Capital Projects Fund Summary by Source and Object Class

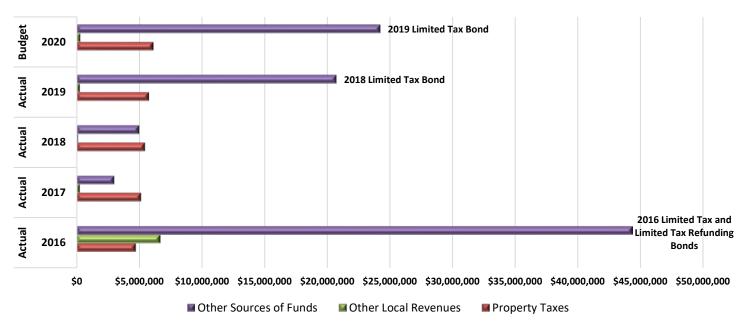
	Actual	Actual	Actual	Actual	Budget	Projected	Projected	Projected
	2016	2017	2018	2019	2020	2021	2022	2023
Revenues								
Property Taxes	\$4,690,086	\$5,117,395	\$5,423,924	\$5,740,284	\$6,066,400	\$6,331,243	\$6,577,253	\$6,801,122
Other Local Revenues	6,620,312	255,912	120,748	252,598	298,225	167,500	267,500	117,500
Other Sources of Funds	44,372,555	3,000,000	5,000,000	20,719,394	24,220,000	5,000,000	60,000,000	5,000,000
Total Revenues	55,682,953	8,373,307	10,544,672	26,712,276	30,584,625	11,498,743	66,844,753	11,918,622
Expenditures								
Purchased Prof Services	1,553,062	472,393	643,714	105,185	719,793	450,000	1,000,000	1,500,000
Purchased Property Services	10,627,317	5,058,235	623,964	10,520,005	4,582,352	9,600,000	26,200,000	28,000,000
Other Purchased Services	10,205	854	-	-	-	-	-	-
Materials & Supplies	117,612	105,212	4,884	7,053	4,649	10,000	100,000	50,000
Land & Equipment	732,710	1,719,857	1,872,922	204,055	439,457	500,000	500,000	250,000
Other Objects	630,600	122,612	29,745	189,313	298,332	40,000	200,000	200,000
Other Uses of Funds	34,602,866	6,362,598	7,328,323	7,641,248	33,487,825	7,948,519	7,952,269	6,141,544
Total Expenditures	48,274,372	13,841,761	10,503,552	18,666,859	39,532,408	18,548,519	35,952,269	36,141,544
				_		_		
Excess (Deficit)	\$7,408,581	(\$5,468,454)	\$41,120	\$8,045,417	(\$8,947,783)	(\$7,049,776)	\$30,892,484	(\$24,222,922)
Beginning Fund Balance	\$9,935,953	\$17,344,534	\$11,876,080	\$11,917,200	\$19,962,617	\$11,014,834	\$3,965,058	\$34,857,542
Ending Fund Balance	\$17,344,534	\$11,876,080	\$11,917,200	\$19,962,617	\$11,014,834	\$3,965,058	\$34,857,542	\$10,634,620



Capital Projects Fund Revenues Detail by Object

	Actual 2016	Actual 2017	Actual 2018	Actual 2019	Budget 2020	Projected 2021	Projected 2022	Projected 2023
Pavanuas	2016	2017	2018	2019	2020	2021	2022	2023
Revenues								
Property Tax	64 533 043	64.045.012	65 227 404		¢5 005 400	66 150 242	¢c 200 252	¢C C20 122
1110-Property Tax	\$4,523,912	\$4,945,013	\$5,237,404	\$5,525,476	\$5,885,400	\$6,150,243	\$6,396,253	\$6,620,122
1115-Property Tax - Prior Years	44,662	38,180	40,241	54,222	45,000	45,000	45,000	45,000
1191-Interest & Penalties	10,899	9,644	11,273	14,077	10,000	10,000	10,000	10,000
1199-Other Property Tax Credits	-		490					
1210-Electric, Distribution & Transmission Tax		7,648	7,384	7,468	8,000	8,000	8,000	8,000
1231-Homestead Tax Credit	36,969	41,600	41,558	44,541	35,000	35,000	35,000	35,000
1232-Veteran's Tax Credit	25,267	25,792	29,023	31,623	20,000	20,000	20,000	20,000
1250-Mobile Home Tax	3,615	3,400	3,083	3,490	3,000	3,000	3,000	3,000
1290-Other Revenue in Lieu	44,762	46,118	53 <i>,</i> 468	59,387	60,000	60,000	60,000	60,000
Subtotal Local Property Tax	4,690,086	5,117,395	5,423,924	5,740,284	6,066,400	6,331,243	6,577,253	6,801,122
Local Revenue								
1510-Interest Income	235,979	131,260	117,132	235,158	280,725	150,000	250,000	100,000
1910-Rental Income	8,500	8,500	12,120	17,440	17,500	17,500	17,500	17,500
1920-Contributions Private Sources	-	-	100	-	-	-	-	-
1998-Miscellaneous Revenue	6,189,922	-	-	-	-	-	-	-
1970-Revenue Other Agencies	185,911	116,152	(8,604)	-	-	-	-	-
Subtotal Local Revenue	6,620,312	255,912	120,748	252,598	298,225	167,500	267,500	117,500
Other Sources								
5110-Sale of Bonds	29,470,000	-	-	14,000,000	18,475,000	-	49,145,000	-
5120-Premium on Sale of Bonds	3,002,555	-	-	1,719,394	745,000	-	5,855,000	-
5200-Interfund Transfers	10,000,000	3,000,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000
5300-Sale of District Items	1,900,000	-	-	-	-	-	-	-
Subtotal Fund Transfers	44,372,555	3,000,000	5,000,000	20,719,394	24,220,000	5,000,000	60,000,000	5,000,000
Total Revenues	\$55,682,953	\$8,373,307	\$10,544,672	\$26,712,276	\$30,584,625	\$11,498,743	\$66,844,753	\$11,918,622

5-Year Capital Projects Fund Revenues Comparison



Capital Projects Fund Revenue Budget Projection

Property Taxes

Property taxes are projected to increase 4.5% in 2021 with a decrease of .05% each year thereafter with no change in the 15.0 mills currently levied. Projections include a 5% reduction due to the early payment discount offered to taxpayers by the local government.

No significant property will be removed from the tax rolls and other local tax sources and credits will remain constant.

Local Revenue

Interest income is expected to fluctuate due to the issuance of bonds for the construction of a middle school in 2022.

Other Sources

The 2014 Limited Tax Bond refunding was completed in fiscal 2020 with an estimated premium realization of \$750,000. The projected interest cost savings on the refunding is \$1.5M. Bonds are budgeted to be sold in 2022 at a premium for the construction of a middle school. Transfers from the Special Levy Fund will remain constant.



Discovery Middle School Renovation

Capital Projects Fund Expenditure Detail by Object

	Actual	Actual	Actual	Actual	Budget	Projected	Projected	Projected
F	2016	2017	2018	2019	2020	2021	2022	2023
Expenditures Purchased Professional Services								
322-Consultants	\$-	\$2,750	\$-	\$-	\$ -	\$-	\$-	\$-
332-Legal	-د 19,550	\$2,750	-ç	\$-	Ş-	Ş-	ф-	ф-
333-Architect	1,311,714	427,425	- 643,714	- 105,185	267,015	100,000	- 300,000	- 500,000
339-Other Consultants	87,180	12,578	043,714	105,185	452,778	350,000	700,000	1,000,000
344-Financial Services	134,618	- 12,578		-	452,778		700,000	1,000,000
349-License Agreements	-	29,640	_	-	_	-	-	-
Subtotal Purchased Prof Services	1,553,062	472,393	643,714	105,185	719,793	450,000	1,000,000	1,500,000
Purchased Property Services	1,555,002	472,333	043,714	105,185	/15,/55	430,000	1,000,000	1,500,000
411-Water, Sewer, & Garbage	699	794	_			_		
439-Contracted Maintenance	10,551,496	4,996,733	623,964	- 10,520,005	4,582,352	9,600,000	26,200,000	28,000,000
441-Land & Building Rental	75,122	60,708	023,504	10,520,005	-,302,332	5,000,000	20,200,000	- 20,000,000
Subtotal Purchased Property Services	10,627,317	5,058,235	623,964	10,520,005	4,582,352	9,600,000	26,200,000	28,000,000
Other Purchased Services	10,027,317	3,038,233	025,504	10,520,005	4,302,332	3,000,000	20,200,000	28,000,000
521-Liability Insurance	10,205							
531-Phone	10,203	- 854	-	-		-	-	-
Subtotal Other Purchased Services	10,205	854						
	10,203	654	-	-	-	-	-	
Supplies & Materials								
610-Supplies	25,435	11,782	4,918	7,053	4,649	10,000	100,000	50,000
621-Natural Gas	3,088	3,609	-	-	-	-	-	-
622-Electricity	2,052	2,438	(34)	-	-	-	-	-
640-Books	44,968	-	-	-	-	-	-	-
643-Library Books	42,069	87,383	-	-	-	-	-	-
Subtotal Supplies & Materials	117,612	105,212	4,884	7,053	4,649	10,000	100,000	50,000
Land & Equipment								
733-Equipment	581,332	1,623,664	16,972	135,292	433,457	500,000	500,000	250,000
712-Land Improvements	-	-	1,850,000	-	-	-	-	-
721-Buildings	4,300	6,450	5,950	2,350	6,000	-	-	-
735-Techology Equipment	147,078	89,743	-	66,413	-	-	-	-
Subtotal Equipment	732,710	1,719,857	1,872,922	204,055	439,457	500,000	500,000	250,000
Other Objects								
830-Interest	143,542	-	-	-	-	-	-	-
832-Advanced Funding	383,615	-	755	163,462	200,000	-	-	-
890-Miscellaneous Objects	103,443	122,612	28,990	25,851	98,332	40,000	200,000	200,000
Subtotal Other Expenditures	630,600	122,612	29,745	189,313	298,332	40,000	200,000	200,000
Other Uses of Funds								
920-Transfers	34,602,866	6,362,598	7,328,323	7,641,248	33,487,825	7,948,519	7,952,269	6,141,544
Total Expenditures	\$48,274,372	\$13,841,761	\$10,503,552	\$18,666,859	\$39,532,408	\$18,548,519	\$35,952,269	\$36,141,544

Capital Projects Fund Expenditure Budget Projection

Purchased Professional Services

The District will enter into contracted architectural and construction management service agreements for the planning, design and construction of the Explorer Academy in 2020-2021 and a southern middle school in 2022-2023.

Purchased Property Services

Construction on the Explorer Academy will commence the spring of 2020 with full completion by the fall of 2021. Middle school construction is anticipated to begin in the spring of 2022 will full completion by the fall of 2023.

Capital Projects Fund Summary by Function

	Actual 2016	Actual 2017	Actual 2018	Actual 2019	Budget 2020	Projected 2021	Projected 2022	Projected 2023
Revenues								
Property Taxes	\$4,690,086	\$5,117,395	\$5,423,924	\$5,740,284	\$6,066,400	\$6,331,243	\$6,577,253	\$6,801,122
Other Local Sources	6,620,312	255,912	120,748	252,598	298,225	167,500	267,500	117,500
Other Sources	44,372,555	3,000,000	5,000,000	20,719,394	24,220,000	5,000,000	60,000,000	5,000,000
Total Revenues	55,682,953	8,373,307	10,544,672	26,712,276	30,584,625	11,498,743	66,844,753	11,918,622
Expenditures Support Services: Operations & Maint Services Other Uses	13,040,906 35,233,466	7,356,551 6,485,210	3,145,484 7,358,068	10,836,298 7,830,561	5,746,251 33,786,157	10,560,000 7,988,519	27,800,000 8,152,269	29,800,000 6,341,544
Total Expenditures	48,274,372	13,841,761	10,503,552	18,666,859	39,532,408	18,548,519	35,952,269	36,141,544
Excess (Deficit)	\$7,408,581	(\$5,468,454)	\$41,120	\$8,045,417	(\$8,947,783)	(\$7,049,776)	\$30,892,484	(\$24,222,922)
Beginning Fund Balance Ending Fund Balance	\$9,935,953 \$17,344,534	\$17,344,534 \$11,876,080	\$11,876,080 \$11,917,200	\$11,917,200 \$19,962,617	\$19,962,617 \$11,014,834	\$11,014,834 \$3,965,058	\$3,965,058 \$34,857,542	\$34,857,542 \$10,634,620

Fund Balance

The fund balance in the Capital Projects fund fluctuates dependent upon the size of projects and the issuance of bonds. The Board has determined the Explorer Academy, estimated to cost \$12M, will be paid from the existing fund balance to allow for future bonding of school projects.

SPECIAL ASSESSMENTS FUND

The Special Assessments Fund was established according to state law for the purpose of paying assessments from city funded improvements such as streets, curbs, and drains. The District's philosophy is to only levy the amount necessary to pay special assessments. Mills levied were increased from 1.0 to 1.25 in fiscal 2020. Future planning may require an increase in the mills levied as additional facilities are constructed.

Outstanding special assessments exist on the property at Ed Clapp Elementary in the amount of \$665,394. These special assessments are being amortized through 2041 at an interest rate of 4.34% as follows:

	Principal	Interest
2020	\$18,491	\$29,062
2021	19,309	28,244
2022	20,164	27,389
2023	21,057	26,496
2024	21,989	25,564
2025-2041	564,384	244,019
	\$665,394	\$380,774

In addition to the above special assessments, the District is assessed each year for miscellaneous improvements which are paid at time of receipt.

Special Assessments Fund Summary by Source and Object Class

	Actual 2016	Actual 2017	Actual 2018	Actual 2019	Budget 2020	Projected 2021	Projected 2022	Projected 2023
Revenues								
Property Taxes	\$301,313	\$340,158	\$361,295	\$382,722	\$503,700	\$525,770	\$546,271	\$565,247
Other Local Revenues	33,800	-	-	-	-	-	-	-
Other Sources of Funds	-	-	-	52,926	-	-	-	-
Total Revenues	335,113	340,158	361,295	435,648	503,700	525,770	546,271	565,247
Expenditures								
Land & Equipment	223,184	1,103,230	442,601	406,240	400,000	400,000	400,000	400,000
Other Objects	30,364	76,332	32,163	29,655	30,000	30,000	30,000	30,000
Total Expenditures	253,548	1,179,562	474,764	435,895	430,000	430,000	430,000	430,000
Excess (Deficit)	\$81,565	(\$839,404)	(\$113,469)	(\$247)	\$73,700	\$95 <i>,</i> 770	\$116,271	\$135,247
Beginning Fund Balance Ending Fund Balance	\$871,555 \$953,120	\$953,120 \$113,716	\$113,716 \$247	\$247 \$-	\$- \$73,700	\$73,700 \$169,470	\$169,470 \$285,741	\$285,741 \$420,988

Special Assessments Fund Detail by Object

	Actual	Actual	Actual	Actual	Budget	Projected	Projected	Projected
	2016	2017	2018	2019	2020	2021	2022	2023
Revenues								
Property Tax								
1110-Property Tax	\$293 <i>,</i> 664	\$329,668	\$349,160	\$368,365	\$490,450	\$512 <i>,</i> 520	\$533,021	\$551,997
1115-Property Tax - Prior Years	815	1,800	2,470	3,630	3,000	3,000	3,000	3,000
1191-Interest & Penalties	329	462	696	951	1,000	1,000	1,000	1,000
1210-Electric, Distribution & Trans Tax	-	510	492	498	500	500	500	500
1231-Homestead Tax Credit	2,065	2,717	2,771	2,969	2,500	2,500	2,500	2,500
1232-Veteran's Tax Credit	1,616	1,711	1,935	2,108	2,000	2,000	2,000	2,000
1250-Mobile Home Tax	160	219	206	242	250	250	250	250
1290-Other Revenue in Lieu	2,664	3,071	3,565	3,959	4,000	4,000	4,000	4,000
Subtotal Local Property Tax	301,313	340,158	361,295	382,722	503,700	525,770	546,271	565,247
Local Revenue								
1944-Park District	33,800	-	-	-	-	-	-	-
Other Sources								
5200-Interfund Transfers	-	-	-	52,926	-	-	-	-
Total Revenues	\$335,113	\$340,158	\$361,295	\$435,648	\$503,700	\$525,770	\$546,271	\$565,247
Expenditures								
Land & Equipment								
711-Special Assessments	\$223,184	\$1,103,230	\$442,601	\$406,240	\$400,000	\$400,000	\$400,000	\$400,000
Other Objects								
830-Interest	30,364	76,332	32,163	29,655	30,000	30,000	30,000	30,000
Total Expenditures	\$253,548	\$1,179,562	\$474,764	\$435,895	\$430,000	\$430,000	\$430,000	\$430,000

Special Assessments Fund Summary by Function

	Actual 2016	Actual 2017	Actual 2018	Actual 2019	Budget 2020	Projected 2021	Projected 2022	Projected 2023
Revenues								
Property Taxes	\$301,313	\$340,158	\$361,295	\$382,722	\$503,700	\$525,770	\$546,271	\$565,247
Other Local Sources	33,800	-	-	-	-	-	-	-
Other Sources	-	-	-	52,926	-	-	-	-
Total Revenues	335,113	340,158	361,295	435,648	503,700	525,770	546,271	565,247
Expenditures Support Services: Operations & Maintenance Svs	253,548	1,179,562	474,764	435,895	430,000	430,000	430,000	430,000
Excess (Deficit)	\$81,565	(\$839,404)	(\$113,469)	(\$247)	\$73,700	\$95,770	\$116,271	\$135,247
Beginning Fund Balance Ending Fund Balance	\$871,555 \$953,120	\$953,120 \$113,716	\$113,716 \$247	\$247 \$-	\$- \$73,700	\$73,700 \$169,470	\$169,470 \$285,741	\$285,741 \$420,988

SPECIAL LEVY FUND

The Special Levy Fund was established through voter approval in 1991 as a separate state authorized fund with a levy limit of 20 mills. The fund is currently levied at 11.35 mills. Moneys may be used for construction and remodeling of District facilities. Currently, the Board has authorized transfers of \$5M each year to the Capital Projects Fund from the Special Levy Fund for construction and renovation projects.

Special Levy Fund Summary by Source and Object Class

	Actual 2016	Actual 2017	Actual 2018	Actual 2019	Budget 2020	Projected 2021	Projected 2022	Projected 2023
Revenues Property Taxes	\$3,543,824	\$3,872,068	\$4,103,731	\$4,344,007	\$4,594,995	\$4,795,393	\$4,981,541	\$5,150,935
Expenditures Other Uses of Funds	10,000,000	3,000,000	5.000.000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000
Excess (Deficit)	(\$6,456,176)	\$872,068	(\$896,269)	(\$655,993)	(\$405,005)	(\$204,607)	(\$18,459)	\$150,935
Beginning Fund Balance Ending Fund Balance	\$9,491,767 \$3,035,591	\$3,035,591 \$3,907,659	\$3,907,659 \$3,011,390	\$3,011,390 \$2,355,397	\$2,355,397 \$1,950,392	\$1,950,392 \$1,745,785	\$1,745,785 \$1,727,326	\$1,727,326 \$1,878,261

Special Levy Fund Detail by Object

	Actual	Actual	Actual	Actual	Budget	Projected	Projected	Projected
	2016	2017	2018	2019	2020	2021	2022	2023
Revenues								
Property Tax								
1110-Property Tax	\$3,422,115	\$3,741,730	\$3,962,969	\$4,180,944	\$4,453,295	\$4,653,693	\$4,839,841	\$5,009,235
1115-Property Tax-Prior Years	33,794	28,886	30,449	41,028	30,000	30,000	30,000	30,000
1191-Interest & Penalties	8,247	7,297	8,530	10,933	9,000	9,000	9,000	9,000
1210-Electric, Distribution & Trans Tax	-	5,787	5,587	5,651	5,700	5,700	5,700	5,700
1231-Homestead Tax Credit	27,973	31,477	31,445	33,703	30,000	30,000	30,000	30,000
1232-Veteran's Tax Credit	19,119	19,516	21,961	23,928	20,000	20,000	20,000	20,000
1250-Mobile Home Tax	2,735	2,573	2,333	2,884	3,000	3,000	3,000	3,000
1290-Other Revenue in Lieu	29,841	34,802	40,457	44,936	44,000	44,000	44,000	44,000
Total Revenues	\$3,543,824	\$3,872,068	\$4,103,731	\$4,344,007	\$4,594,995	\$4,795,393	\$4,981,541	\$5,150,935
Expenditures								
Other Uses of Funds								
920-Transfers	10,000,000	3,000,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000
Total Expenditures	\$10,000,000	\$3,000,000	\$5,000,000	\$5,000,000	\$5,000,000	\$5,000,000	\$5,000,000	\$5,000,000

Special Levy Fund Summary by Function

	Actual 2016	Actual 2017	Actual 2018	Actual 2019	Budget 2020	Projected 2021	Projected 2022	Projected 2023
Revenues Property Taxes	\$3,543,824	\$3,872,068	\$4,103,731	\$4,344,007	\$4,594,995	\$4,795,393	\$4,981,541	\$5,150,935
. ,	<i>\\\\\\\\\\\\\</i>	<i>40,072,000</i>	<i>\(\)</i>	<i>ç</i> ije i ijee <i>i</i>	<i>ų 1,00 1,000</i>	<i>ų 1,1 50,000</i>	<i>,,,,,,,,,</i> ,,,,,,,,,,,,,,,,,,,,,,,,,,	<i>40)200)000</i>
Expenditures Support Services:								
Other Uses	10,000,000	3,000,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000
Excess (Deficit)	(\$6,456,176)	\$872,068	(\$896,269)	(\$655,993)	(\$405,005)	(\$204,607)	(\$18,459)	\$150,935
Beginning Fund Balance	\$9,491,767	\$3,035,591	\$3,907,659	\$3,011,390	\$2,355,397	\$1,950,392	\$1,745,785	\$1,727,326
Ending Fund Balance	\$3,035,591	\$3,907,659	\$3,011,390	\$2,355,397	\$1,950,392	\$1,745,785	\$1,727,326	\$1,878,261

Fargo Public Schools | 2019-2020 BUDGET | FINANCIAL SECTION 130

DEBT SERVICE FUND

The Debt Service Fund accounts for the accumulation of resources for the payment of long-term debt. The use of a debt service fund allows reporting of principal, interest, and other related costs separate from the ongoing operating activities of the General Fund. The following Debt Service Fund historical, budgeted, and projected information does not include the 2017 Leave Revenue Refunding bonds that are accounted for separately through the Building Authority.

Debt Service Fund Summary by Object

	Actual 2016	Actual 2017	Actual 2018	Actual 2019	Budget 2020	Projected 2021	Projected 2022	Projected 2023
Revenues								
Other Sources of Funds	\$34,219,511	\$5,976,443	\$7,328,323	\$7,641,248	\$33,487,825	\$8,251,969	\$8,252,619	\$6,438,644
Total Revenues	\$34,219,511	\$5,976,443	\$7,328,323	\$7,641,248	\$33,487,825	\$8,251,969	\$8,252,619	\$6,438,644
=								
Expenditures								
Other Objects	\$2,892,019	\$2,671,226	\$2,630,354	\$2,815,500	\$2,834,269	\$2,490,577	\$2,318,363	\$2,141,496
Other Uses of Funds	31,327,492	3,305,217	4,697,969	4,825,748	30,653,556	5,761,392	5,934,256	4,297,148
Total Expenditures	\$34,219,511	\$5,976,443	\$7,328,323	\$7,641,248	\$33,487,825	\$8,251,969	\$8,252,619	\$6,438,644
-								
Excess (Deficit)	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-
Beginning Fund Balance	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-
Ending Fund Balance	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-

Debt Service Fund Detail by Object

	Actual 2016	Actual 2017	Actual 2018	Actual 2019	Budget 2020	Projected 2021	Projected 2022	Projected 2023
Revenues								
Other Sources				4				
5200-Interfund Transfers	\$34,219,511	\$5,976,443	\$7,328,323	\$7,641,248	\$33,487,825	\$8,251,969	\$8,252,619	\$6,438,644
Total Revenues	\$34,219,511	\$5,976,443	\$7,328,323	\$7,641,248	\$33,487,825	\$8,251,969	\$8,252,619	\$6,438,644
Expenditures								
Other Objects								
830-Interest	\$2,892,019	\$2,671,226	\$2,630,354	\$2,815,500	\$2,834,269	\$2,490,577	\$2,318,363	\$2,141,496
Other Uses of Funds								
910-Principal	31,327,492	3,305,217	4,697,969	4,825,748	30,653,556	5,761,392	5,934,256	4,297,148
Total Expenditures	\$34,219,511	\$5,976,443	\$7,328,323	\$7,641,248	\$33,487,825	\$8,251,969	\$8,252,619	\$6,438,644

Debt Service Fund Summary by Function

	Actual 2016	Actual 2017	Actual 2018	Actual 2019	Budget 2020	Projected 2021	Projected 2022	Projected 2023
Revenues								
Other Sources	\$34,219,511	\$5,976,443	\$7,328,323	\$7,641,248	\$33,487,825	\$8,251,969	\$8,252,619	\$6,438,644
Total Revenues	\$34,219,511	\$5,976,443	\$7,328,323	\$7,641,248	\$33,487,825	\$8,251,969	\$8,252,619	\$6,438,644
Expenditures Support Services: Debt Services Total Expenditures	\$34,219,511 \$34,219,511	\$5,976,443 \$5,976,443	\$7,328,323 \$7,328,323	\$7,641,248 \$7,641,248	\$33,487,825 \$33,487,825	\$8,251,969 \$8,251,969	\$8,252,619 \$8,252,619	\$6,438,644 \$6,438,644
Excess (Deficit)	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-
Beginning Fund Balance Ending Fund Balance	\$- \$-	\$- \$-	\$- \$-	\$- \$-	\$- \$-	\$- \$-	\$- \$-	\$- \$-

Bond Rating

The District's current bond rating by Moody's Rating Agency is an Aa3 underlying and Aa2 enhanced issuer rating, based on its participation in the North Dakota School District Credit Enhancement Program. The rating attributes include a diverse and growing tax base in the area, stable financial operations supported by healthy reserves, enrollment growth that positively affects revenue, and a moderate net direct debt burden. These strengths are balanced against challenges including exposure to state budgetary pressures due to reliance on state aid and a high pension burden.

Current Debt Obligations and Legal Limits

The District's current unused legal debt capacity is \$111,231,053. The Building Authority 2017 Leave Revenue Refunding Bond is not subject to the District's limit. General obligation bonded debt is limited by North Dakota law to 5% of the assessed value of all property within district boundaries. The total debt applicable to this limitation is 49.9%:

Assessed Value of All Property	\$4,449,092,534
Debt Limit - 5% of Assessed Value	222,454,627
Debt Applicable to Limitation	111,223,574
Legal Debt Margin	\$111,231,053
Total Debt Applicable to Limitation as a Percentage of Debt Limit	50.0%

Outstanding Debt by Issue and Annual Debt Maturities

The following amortization schedule represents the debt service requirements in the 2019-2020 budget and future years based on the current outstanding debt:

					Ca	pital Projects	Fund Bonds					
	2012 Limit Refunding \$24.61	g Bond 5M	2014 Limited \$26.97		2015 Lim Refunding Bo		Refunding B	imited Tax ond \$9.750M	2015(C) Sta Construction Bond \$6	Refunding 5.00M	2016(A) Limited Tax Bond \$9.160M	
Rates	2.0%-2.2	25%			2.0%-2.25%		2.0	0%	1.00	1%	2.0%-4.0%	
Year	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
2020 2021 2022 2023 2024 2025 2026 2027 2028 2029 2030 2031 2032 2033 2034 2035 2036	\$2,735,000 2,855,000 2,965,000 1,265,000	\$199,563 144,862 87,763 28,462	\$25,470,000	\$451,947	\$3,990,000 4,845,000	\$220,875 220,875 220,875 220,875 220,875 220,875 220,875 220,875 171,000 60,562	\$2,255,000 5,595,000 1,900,000	\$195,000 195,000 195,000 195,000 172,450 93,950 19,000	\$283,556 286,392 289,256 292,148 295,070 298,020 301,001 304,011 307,051 310,121 313,222 316,355 319,518 322,713 325,940 329,200	\$48,936 46,100 43,236 40,344 37,422 34,472 31,491 28,481 25,441 22,371 19,269 16,137 12,974 9,779 6,551 3,292	\$365,000 380,000 385,000 395,000 410,000 425,000 440,000 450,000 465,000 480,000 500,000 520,000 535,000 550,000 585,000	\$246,325 237,050 229,400 213,650 201,450 186,875 173,900 160,550 146,825 130,250 110,650 92,850 77,025 60,750 44,025 26,775
2037 2038											600,000	9,000
2039 Totals	\$9,820,000	\$460,650	\$25,470,000	\$451,947	\$8,835,000	\$1,777,687	\$9,750,000	\$1,260,400	\$4,893,574	\$426,296	\$8,450,000	\$2,568,950

							Building A	uthority			
		Capita	l Projects Fun	d Bonds (con	tinued)		Boi	nd			
	2016(B) Lir Refunding Bor		2018 Limited Tax Bond \$14.0M		2019 Limited Tax Bond \$18.475M		2017 Lease Revenue Refunding Bond			Grand Totals	
Rates	5.00%		4.0%-	5.0%			3.0%-	5.0%			
Year	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Total Principal	Total Interest	Total Debt Service
2020	\$1,370,000	\$542,250	\$430,000	\$633,100	\$0	\$296,274	\$2,855,000	\$176,200	\$33,508,556	\$3,010,470	\$36,519,026
2021	1,370,000	473,750	450,000	611,100	150,000	528,390	270,000	33,450	5,761,392	2,490,577	8,251,969
2022	1,375,000	405,125	470,000	588,100	175,000	523,515	275,000	25,350	5,934,256	2,318,364	8,252,620
2023	1,395,000	335,875	495,000	563,975	175,000	518,265	280,000	17,100	4,297,148	2,141,496	6,438,644
2024	3,185,000	221,375	520,000	538,600	170,000	513,090	290,000	8,700	4,860,070	1,948,712	6,808,782
2025	2,835,000	70,875	545,000	511,975		510,540			6,343,020	1,722,637	8,065,657
2026			575,000	483,975		510,540			6,896,001	1,527,706	8,423,707
2027			600,000	454,600		510,540			7,234,011	1,357,521	8,591,532
2028			635,000	423,725		510,540			6,237,051	1,180,818	7,417,869
2029			665,000	391,225	3,710,000	454,890			5,150,121	1,015,311	6,165,432
2030			695,000	357,225	3,820,000	341,940			5,308,222	848,684	6,156,906
2031			730,000	321,600	3,935,000	237,420			5,481,355	685,807	6,167,162
2032			770,000	284,100	4,030,000	129,750			5,639,518	519,674	6,159,192
2033			805,000	244,725	2,310,000	34,650			3,972,713	366,179	4,338,892
2034			845,000	207,700					1,720,940	275,001	1,995,941
2035			880,000	173,200					1,774,200	220,517	1,994,717
2036			915,000	137,300					1,500,000	164,075	1,664,075
2037			955,000	99,900					1,555,000	108,900	1,663,900
2038			990,000	61,000					990,000	61,000	1,051,000
2039			1,030,000	20,600					1,030,000	20,600	1,050,600
Totals	\$11,530,000	\$2,049,250	\$14,000,000	\$7,107,725	\$18,475,000	\$5,620,344	\$3,970,000	\$260,800	\$115,193,574	\$21,984,049	\$137,177,623

Debt Capacity

The District currently has the capacity in the Capital Projects Fund to issue debt to construct a middle school in conjunction with the Long-Range Facility Plan. Facility needs beyond this may likely require approval by the taxpayers in the District.

The following table displays the projected debt capacity remaining based the assumptions contained in this document relating to valuation increases and estimated costs of issuing debt for a new middle school. The Building Authority debt does not factor into the debt capacity calculations.

			Setting D	Middle School				
Fiscal Year	Mill Value	Undiscounted Levy Dollars	Existing Fund Balance(\$12M)	Series 2022 (\$49.145M)	Total Debt Service	Mill Levy Used	Remaining Mills	Remaining Capacity
2020	\$412,857	\$10,882,837			\$33,487,826			
2021	431,435	11,372,564			7,948,519	18.42	7.94	\$3,424,045
2022	450,634	11,827,467		\$3,859,133	11,811,403	26.21	0.04	16,064
2023	470,462	12,241,428		3,859,350	10,000,894	21.26	4.76	2,240,534
2024	490,927	12,935,933		3,861,100	10,371,182	21.13	5.22	2,564,751
2025	512,037	13,492,178		3,858,350	11,924,007	23.29	3.06	1,568,171
2026	533,799	14,065,596		3,861,100	12,284,807	23.01	3.34	1,780,789
2027	556,218	14,656,351		3,858,850	12,450,382	22.38	3.97	2,205,969
2028	579,301	15,264,590		3,856,600	11,274,469	19.46	6.89	3,990,121
2029	603,053	15,890,438		3,859,100	10,024,532	16.62	9.73	5,865,906
2030	627,476	16,534,001		3,860,850	10,017,756	15.97	10.38	6,516,245
2031	652,575	17,195,361		3,856,600	10,023,762	15.36	10.99	7,171,599
2032	678,352	17,874,577		3,857,400	10,016,592	14.77	11.58	7,857,985
2033	704,808	18,571,686		3,859,000	8,197,892	11.63	14.72	10,373,794
2034	731,943	19,286,696		3,856,200	5,852,141	8.00	18.35	13,434,555
2035	759,757	20,019,590		3,859,000	5,853,717	7.70	18.65	14,165,873
2036	788,248	20,770,325		3,857,000	5,521,075	7.00	19.35	15,249,250
2037	817,413	21,538,827		3,860,200	5,524,100	6.76	19.59	16,014,727
2038	847,248	22,324,994		3,858,200	4,909,200	5.79	20.56	17,415,794
2039	877,749	23,128,694		3,856,000	4,906,600	5.59	20.76	18,222,094
2040	908,909	23,949,762		3,858,400	3,858,400	4.25	22.10	20,091,362
			\$ -	\$73,312,433	\$206,259,256			

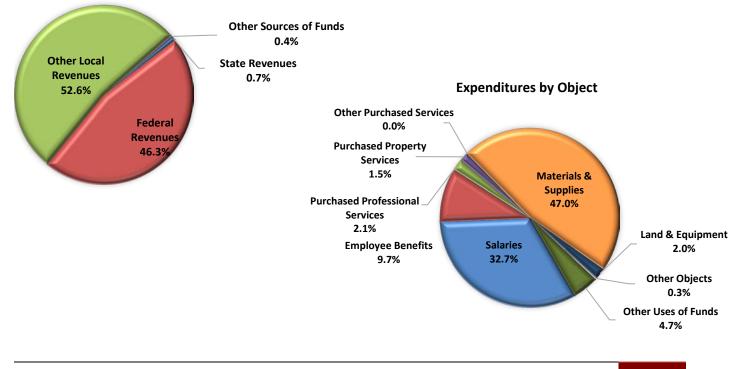
NUTRITION SERVICES FUND

The Nutrition Services Fund accounts for the operations of the District's food service program. Food programs are operated in a manner like private business enterprise as the costs of providing the services are covered primarily through user charges.

Nutrition Services Fund Summary by Object Class

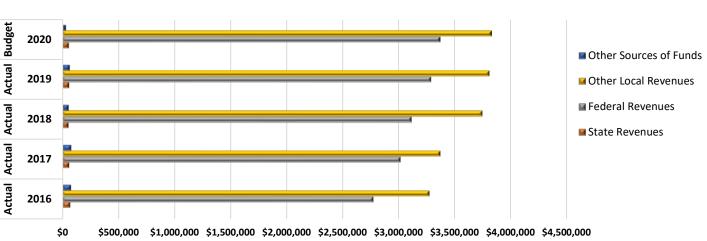
								_
	Actual	Actual	Actual	Actual	Budget	Projected	Projected	Projected
	2016	2017	2018	2019	2020	2021	2022	2023
Revenues								
State Revenues	\$61,336	\$52,088	\$47,140	\$52,558	\$50,000	\$50,000	\$50,000	\$50,000
Federal Revenues	2,773,383	3,017,076	3,114,658	3,288,765	3,371,350	3,436,384	3,571,692	3,621,723
Other Local Revenues	3,274,026	3,370,739	3,745,204	3,808,161	3,827,460	4,068,912	4,309,921	4,428,735
Other Sources of Funds	70,551	70,930	49,969	57,922	26,500	35,000	35,000	35,000
Total Revenues	6,179,296	6,510,833	6,956,971	7,207,406	7,275,310	7,590,296	7,966,613	8,135,458
Expenditures								
Salaries	2 200 455	2 205 040	2 200 262	2 251 209	2 441 612	2 600 472	2,717,167	2 750 960
	2,208,455	2,305,940	2,288,263	2,351,298	2,441,613	2,690,472		2,750,869
Employee Benefits	601,268	612,011	620,043	680,246	721,620	784,570	809,617	836,595
Purchased Professional Services	33,238	13,886	108,380	173,363	155,000	151,077	152,188	153,309
Purchased Property Services	88,231	67,568	105,994	111,489	113,300	113,300	113,500	113,500
Other Purchased Services	4,850	4,536	4,364	2,556	3,000	3,000	3,000	3,000
Materials & Supplies	3,026,034	3,131,422	3,119,517	3,238,354	3,510,187	3,522,822	3,668,101	3,744,185
Land & Equipment	267,310	158,594	153,001	239,034	150,000	230,000	150,000	150,000
Other Objects	4,448	6,403	5,724	18,339	19,000	34,000	34,000	34,000
Other Uses of Funds	-	-	-	350,000	350,000	350,000	350,000	350,000
Total Expenditures	6,233,834	6,300,360	6,405,286	7,164,679	7,463,720	7,879,241	7,997,573	8,135,458
	(654 530)	6210 472	6FF1 69F	642 727	(\$199.410)	(\$200.045)	(\$20.000)	ć
Excess (Deficit)	(\$54,538)	\$210,473	\$551,685	\$42,727	(\$188,410)	(\$288,945)	(\$30,960)	\$-
Beginning Fund Balance	\$2,415,414	\$2,360,876	\$2,571,349	\$3,123,034	\$3,165,761	\$2,977,351	\$2,688,406	\$2,657,446
Ending Fund Balance	\$2,360,876	\$2,571,349	\$3,123,034	\$3,165,761	\$2,977,351	\$2,688,406	\$2,657,446	\$2,657,446

Revenue by Source



Nutrition Services Fund Detail by Object

	Actual 2016	Actual 2017	Actual 2018	Actual 2019	Budget 2020	Projected 2021	Projected 2022	Projected 2023
Revenues	2010	2017	2018	2019	2020	2021	2022	2023
Local Revenue								
1510-Interest Income	\$7,312	\$11,941	\$13,204	\$34,468	\$35,000	\$30,000	\$25,000	\$20,000
1611-Lunch Program	1,674,941	1,823,917	2,134,351	2,334,882	2,317,530	2,560,231	2,791,372	2,902,004
1641-Milk Program	178,649	177,706	173,796	160,288	160,510	160,000	165,000	170,000
1621-Breakfast Program	319,047	131,663	164,940	191,104	192,825	196,681	204,549	212,731
1631-A La Carte Sales	931,040	1,075,643	1,130,131	937,078	948,745	950,000	950,000	950,000
1633-After School Sales	551,040		8,343	36,845	37,100	38,000	40,000	40,000
1635-Catering	105,072	87,470	72,048	74,712	75,000	75,000	75,000	75,000
1661-Miscellaneous	9,523	10,293	4,470	4,331	4,750	4,000	4,000	4,000
1920-Contributions - Private Sources	5,525	1,879	3,158	(828)	20,000	20,000	20,000	20,000
1929-FPS Foundation	40,000	43,000	34,370	30,000	30,500	30,000	30,000	30,000
1998-Miscellaneous Revenue	8,442	7,227	6,393	5,281	5,500	5,000	5,000	5,000
Subtotal Local Revenue	3,274,026	3,370,739	3,745,204	3,808,161	3,827,460	4,068,912	4,309,921	4,428,735
State Revenue	3,274,020	3,370,739	3,743,204	3,808,101	3,827,400	4,008,912	4,309,921	4,420,733
3950-State Food Service Program Aide	61,336	52,088	47,140	52,558	50,000	50,000	50,000	50,000
Federal Revenue		,	,	/	,	,	,	
4550-Summer Program	-	_	4,423	3,166	4,000	3,229	3,552	3,907
4551-Lunch Program	1,826,703	1,959,405	2,036,931	2,089,875	2,140,000	2,182,800	2,291,940	2,337,779
4554-School Break Program	439,945	477,766	558,904	582,014	590,000	593,655	619,500	623,337
4555-Kindergarten Milk	-	56	314	31	300	-		
4556-Team Nutrition Grant	-	6,479	6,897	6,744	6,700	6,700	6,700	6,700
4557-Fresh Fruits & Vegetable Program	169,835	207,664	211,621	213,667	295,350	300,000	300,000	300,000
4558-Commodities	336,900	365,706	295,568	393,268	335,000	350,000	350,000	350,000
Subtotal Federal Revenue	2,773,383	3,017,076	3,114,658	3,288,765	3,371,350	3,436,384	3,571,692	3,621,723
Other Sources		0,01,070	0)11 .)000	0,200,700	0,07 2,000	0,100,001	0,07 1,002	0)022)/20
5200-Interfund Transfers	70,551	70,930	12,551	36,860	25,000	35,000	35,000	35,000
5300-Sale of District Items		, 0,000	27,518	10,281	1,500			
5400-Refund of Prior Year Expenses	-	_	9,900	10,781		-	_	-
Subtotal Fund Transfers	70,551	70,930	49,969	57,922	26,500	35,000	35,000	35,000
	,0,331	,0,550	+5,505	57,522	20,500	55,000	55,000	33,000
Total Revenues	\$6,179,296	\$6,510,833	\$6,956,971	\$7,207,406	\$7,275,310	\$7,590,296	\$7,966,613	\$8,135,458



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Nutrition Services Fund Revenue Budget Projection

Lunch Program Revenue

The Nutrition Services Fund is funded mostly through revenues received under the school lunch program from families and the federal National School Lunch Program (NSLP).

Regulation 7 CFR Section 210.14(e) requires school food authorities (SFAs) participating in the NSLP to ensure enough funds are provided to the nonprofit school food service account for meals served to students not eligible for free or reduced-price meals. Schools currently charging full pay students less than the USDA's target rate (\$3.00) are required to increase prices annually. The District's 2019 comparable price was \$2.53 and was required to raise lunch prices by \$.05 for 2020.

The District also participates in the Community Eligibility Provision (CEP) for Madison Elementary (2019) and Jefferson Elementary (2020) with the potential for Ed Clapp Elementary to be approved for the program in 2021. All students enrolled at Madison Elementary and Jefferson Elementary may participate in the School Breakfast Program (SBP) and the NSLP at no charge.

The requirement to raise the full payment lunch price is anticipated to be offset by the implementation of the CEP program at Jefferson Elementary in fiscal 2020, keeping overall lunch program revenue at a similar level to 2019.



Contributions from Private Sources

Lunch debt is a great area of concern for the District as well as the local community. The District's lunch debt is expected to continue to rise. Numerous fundraising efforts are held by the local community to raise moneys to offset the lunch debt of families.

Fresh Fruits and Vegetables Program

The Fresh Fruit and Vegetable Program (FFVP) is a federally funded program through the United States Department of Agriculture (USDA) which introduces elementary school children to a variety of produce that they otherwise might not have the opportunity to sample. The District has participated in this program since 2009. The revenues received under the program are expected to remain relatively constant.



Nutrition Services Fund Expenditure Detail by Object

	Actual 2016	Actual 2017	Actual 2018	Actual 2019	Budget 2020	Projected 2021	Projected 2022	Projected 2023
Expenditures								
Salary Expense								
111-Administrators	\$102,734	\$96,266	\$99,396	\$102,027	\$108,900	\$108,977	\$110,067	\$111,443
119-Unused Personal Leave Payout	3,681	15,310	6,389	28,247	20,000	20,000	20,000	20,000
121-Secretary	114,987	124,393	97,751	92,388	44,700	139,000	140,390	142,145
126-Maintenance	84,520	53,510	64,772	60,579	62,100	214,699	216,846	219,557
127-Nutrition Services	1,885,246	2,003,954	2,007,992	2,051,774	2,189,813	2,191,325	2,213,238	2,240,904
139-Other Temporary	-	-	900	1,080	1,100	1,000	1,000	1,000
151-Paid Leave System Payout	17,287	12,507	11,063	15,203	15,000	15,471	15,626	15,820
Subtotal Salary Expense	2,208,455	2,305,940	2,288,263	2,351,298	2,441,613	2,690,472	2,717,167	2,750,869
Employee Benefits Expense								
211-Health	281,529	291,663	302,196	343,102	373,200	421,860	442,953	465,101
212-Life	1,304	1,301	1,306	1,318	1,537	1,552	1,568	1,584
213-Dental	21,682	22,413	23,002	25,209	27,650	32,730	33,384	34,052
214-Long-Term Disability	2,612	2,654	2,623	2,646	3,250	2,730	2,756	2,790
220-FICA	159,905	164,381	162,357	166,573	175,683	181,803	183,622	185,917
232-Public Employees Retirement System	116,934	120,045	120,718	124,197	131,200	133,347	134,680	136,364
260-Workers Compensation	8,957	9,235	9,131	9,500	9,100	10,548	10,654	10,787
293-Employer Paid Annuity	8,345	319	(1,290)	7,701	-	-	-	-
Subtotal Employee Benefits Expense	601,268	612,011	620,043	680,246	721,620	784,570	809,617	836,595
Purchased Professional Services	· · · ·	,	,	,	,			,
322-Consultants	14,400	-	3,600	3,100	-	-	-	-
335-Computer System Services	18,838	13,886	32,635	60,286	40,000	40,000	40,000	40,000
344-Financial Services	-	-	72,145	109,977	115,000	111,077	112,188	113,309
Subtotal Purchased Professional Services	33,238	13,886	108,380	173,363	155,000	151,077	152,188	153,309
Purchased Property Services				,				
424-Exterminator	2,185	3,574	3,812	3,812	4,000	4,000	4,000	4,000
432-Repair of Non-Instructional Equip	84,834	55,667	87,282	99,713	100,000	100,000	100,000	100,000
434-Fire Extinguisher Maintenance	1,212	2,447	3,288	4,129	4,300	4,300	4,500	4,500
437-Maintenance Contracts		5,880	11,612	3,780	5,000	5,000	5,000	5,000
492-Freight	-	-		55	-	-	-	
Subtotal Purchased Property Services	88,231	67,568	105,994	111,489	113,300	113,300	113,500	113,500
Other Purchased Services	00,201	07,500	100,001	111,105	110,000	110,000	113,300	110,000
583-Director Travel	1,997	1,200	1,282	1,294	1,500	1,500	1,500	1,500
584-In-District Travel	1,883	1,200	1,202	1,231	-	-	1,500	1,500
585-Staff Travel	970	3,336	3,082	1,262	1,500	1,500	1,500	1,500
Subtotal Other Purchased Services	4,850	4,536	4,364	2,556	3,000	3,000	3,000	3,000
Supplies & Materials	4,000	4,550	4,504	2,550	3,000	3,000	5,000	3,000
610-Supplies	34,565	48,539	22,357	29,101	38,882	29,392	30,274	31,182
611-Paper	153,219	152,427	145,053	128,133	146,900	129,414	133,297	137,296
613-Repair Services	133,219	23,058	28,137	128,135	20,000	20,000	20,000	20,000
614-Project Supplies	15,213	39,789	47,553	53,882	55,000	50,000	50,000	50,000
		39,789	47,555	J3,002	55,000	50,000	50,000	50,000
628-Uniforms 662-Food	35,296 1,958,662	2,152,442	- 2,257,725	- 2,485,453	2,579,405	2,609,726	- 2,740,212	- 2,804,502
666-Milk	473,431	349,461	323,124	327,735	335,000	334,290	344,318	351,205
669-Commodities	336,900	365,706	295,568	196,634	335,000	350,000	350,000	350,000
				3,238,354				
Subtotal Supplies & Materials	3,026,034	3,131,422	3,119,517	3,238,354	3,510,187	3,522,822	3,668,101	3,744,185
Land & Equipment	267 210	159 504	152 004	220 024	150,000	220.000	150.000	150.000
733-Equipment	267,310	158,594	153,001	239,034	150,000	230,000	150,000	150,000
Other Objects		C 402	4 2 4 2	2.070	4.000	4 000	4 000	4 000
810-Dues, Fees, & Registrations	4,448	6,403	4,213	3,978	4,000	4,000	4,000	4,000
860-Bad Debt	-	-	1,511	14,361	15,000	30,000	30,000	30,000
Subtotal Other Expenditures	4,448	6,403	5,724	18,339	19,000	34,000	34,000	34,000
Other Uses of Funds								
920-Transfers	-	-	-	350,000	350,000	350,000	350,000	350,000
Total Expenditures	\$6,233,834	\$6,300,360	\$6,405,286	\$7,164,679	\$7,463,720	\$7,879,241	\$7,997,573	\$8,135,458

Nutrition Services Fund Expenditure Budget Projection

Salaries

Salary increases for staff are based on a 3.05% in 2020, 3.14% in 2021, and 1.0% in 2022 and 1.25% in 2023. A 1.0 FTE secretarial position was converted to an elementary manager for fiscal 2020. Due to excess fund balance requirements (explained later in this document), food service delivery drivers will be reclassified from the General Fund to the Nutrition Service Fund in fiscal 2021 as these employees spend most of their workday supporting the Nutrition Services Department.

Benefits

The Board share of health insurance premiums are budgeted to increase 5% each year. Life and dental insurances are expected to increase at a minimal level. Long-term disability insurance, social security, and retirement benefits increase at the same percentages as salary. Workforce safety insurance self-funding decrease from .4% to .3% in 2020 to correlate more closely with actual premium costs. Future years expected to increase at the same level as salary cost.

Supplies and Materials

Food pricing as well as the food commodity price index are expected to rise in fiscal 2020. The District annually solicits bids for bottled and canned beverages. Proposals are solicited annually for the District's prime food vendor whereby distributors offer specific pricing to the District for key menu items frequently purchased.

Bad Debt

Student lunch debt is expected to remain similar to 2019 levels due to community efforts to fundraise to assist families in offsetting lunch costs, increase in 2020 and remain constant thereafter. To combat rising unpaid meal debt, the District has taken steps to make the payment process easier through an online payment system. Account balance monitoring systems are in place to remind families of low and negative balances. In addition, families are encouraged frequently to complete free and reduced-price applications.



Nutrition Services Fund Summary by Function

	Actual 2016	Actual 2017	Actual 2018	Actual 2019	Budget 2020	Projected 2021	Projected 2022	Projected 2023
Revenues								
State	\$61,336	\$52 <i>,</i> 088	\$47,140	\$52 <i>,</i> 558	\$50,000	\$50,000	\$50,000	\$50,000
Federal	2,773,383	3,017,076	3,114,658	3,288,765	3,371,350	3,436,384	3,571,692	3,621,723
Other Local Sources	3,274,026	3,370,739	3,745,204	3,808,161	3,827,460	4,068,912	4,309,921	4,428,735
Other Sources	70,551	70,930	49,969	57,922	26,500	35,000	35,000	35,000
Total Revenues	\$6,179,296	\$6,510,833	\$6,956,971	\$7,207,406	\$7,275,310	\$7,590,296	\$7,966,613	\$8,135,458
Expenditures Support Services: Food Services Other Uses	6,233,834	6,300,360 -	6,405,286 -	6,814,679 350,000	7,113,720 350,000	7,529,241 350,000	7,647,573 350,000	7,785,458 350,000
Total Expenditures	\$6,233,834	\$6,300,360	\$6,405,286	\$7,164,679	\$7,463,720	\$7,879,241	\$7,997,573	\$8,135,458
Excess (Deficit)	(\$54,538)	\$210,473	\$551,685	\$42,727	(\$188,410)	(\$288,945)	(\$30,960)	\$-
Beginning Fund Balance Ending Fund Balance	\$2,415,414 \$2,360,876	\$2,360,876 \$2,571,349	\$2,571,349 \$3,123,034	\$3,123,034 \$3,165,761	\$3,165,761 \$2,977,351	\$2,977,351 \$2,688,406	\$2,688,406 \$2,657,446	\$2,657,446 \$2,657,446

Excess Fund Balance

The Code of Federal Regulations (CFR) states that in order to maintain the nonprofit status required for a food services fund the fund balance must not exceed three month's average expenses at any time. The District has an excess fund balance of \$777,535 at the end of fiscal 2019 and has submitted information to the North Dakota Department of Public Instruction Child Nutrition and Food Distribution office outlining the plan to reduce the excess balance which includes:

- Salary and benefits for three full-time driver positions and meal-time cashier duties performed by elementary office staff will be transferred to the Nutrition Services Fund from the General Fund effective for fiscal 2021. The additional expense is estimated at \$250,000 annually.
- Submittal of a waiver for exemption from the Paid Lunch Equity Rule to avoid generating additional revenue from Full Paid status students in the next school year.
- Ed Clapp Elementary school will convert under the CEP if approved in the spring of 2020 with annual expense estimation of \$25,000.
- > Addition of a delivery route requiring the purchase of a cube van estimated at \$80,000.
- > Addition of a delivery driver position with an ongoing annual salary and benefits expenditure of \$50,000.
- Researching implementation of after school snack and supper programs at qualifying locations.

According to these plans, the Nutrition Services excess fund balance will be reduced to an acceptable level by fiscal 2022:

	Actual 2016	Actual 2017	Actual 2018	Actual 2019	Budget 2020	Projected 2021	Projected 2022	Projected 2023
	\$6,233,83	\$6,300,36	\$6,405,28	\$7,164,67	\$7,463,72	\$7,879,24	\$7,997,57	\$8,135,45
Total Expenditures	4	0	6	9	0	1	3	8
Divided by Months in School								
Year	9	9	9	9	9	9	9	9
Times 3 months	3	3	3	3	3	3	3	3
	2,077,945	2,100,120	2,135,095	2,388,226	2,487,907	2,626,413	2,665,856	2,711,816
Ending Fund Balance	2,360,876	2,571,349	3,123,034	3,165,761	2,977,351	2,688,406	2,657,446	2,657,446
Excess Fund Balance	\$282,931	\$471,229	\$987,939	\$777,535	\$489,444	\$61,993	\$ -	\$ -

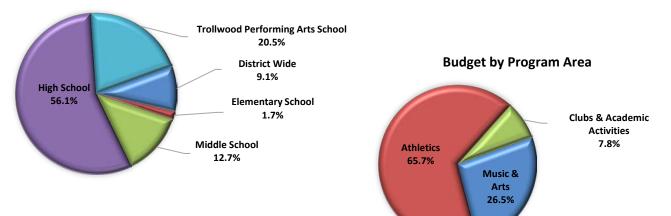
STUDENT ACTIVITIES FUND

The Student Activities Fund accounts for activities supporting school related extracurricular activities. Under North Dakota law, school districts are required to deposit all receipts from extracurricular activities into this fund. In addition to school-based activities, the District offers arts education programs both during the school year and summer through the Trollwood Performing Arts School.

Student Activities Fund Summary by Object Class

	Actual	Actual	Actual	Actual	Budget	Projected	Projected	Projected
	2016	2017	2018	2019	2020	2021	2022	2023
Revenues		-					-	
Other Local Revenues	\$477,901	\$478,782	\$1,305,137	\$2,410,768	\$2,248,100	\$1,219,500	\$2,215,000	\$1,215,000
Other Sources of Funds	3,579,136	3,530,189	3,985,998	4,112,039	4,450,000	4,480,000	4,620,000	4,683,000
Total Revenues	4,057,037	4,008,971	5,291,135	6,522,807	6,698,100	5,699,500	6,835,000	5,898,000
Expenditures								
Salaries	2,129,589	2,166,148	2,846,173	2,869,612	2,965,812	3,071,045	3,101,578	3,140,127
Employee Benefits	399,833	357,212	473,528	471,605	483,798	501,574	507,301	514,335
Purchased Professional Services	156,887	151,039	213,921	226,735	227,865	232,320	240,427	248,830
Purchased Property Services	134,598	133,763	250,626	1,453,697	1,204,294	242,156	1,267,271	272,509
Other Purchased Services	604,068	608,483	693,737	742,773	838,998	865,634	889,808	914,714
Materials & Supplies	178,268	174,528	333,465	296,442	333,480	326,771	328,615	332,485
Land & Equipment	308,250	260,024	292,531	282,174	434,588	285,000	310,000	285,000
Other Objects	145,544	157,774	187,154	179,769	209,265	175,000	190,000	190,000
Total Expenditures	\$4,057,037	\$4,008,971	\$5,291,135	\$6,522,807	\$6,698,100	\$5,699,500	\$6,835,000	\$5,898,000
Excess (Deficit)	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-
Beginning Fund Balance	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-
Ending Fund Balance	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-

2019-20 Student Activities Budget by Level



Student Activities Fund Revenue Detail by Object

	Actual 2016	Actual 2017	Actual 2018	Actual 2019	Budget 2020	Projected 2021	Projected 2022	Projected 2023
Local Revenue		-				-	-	
1340-Trollwood Fees	\$-	\$-	\$177,183	\$167,894	\$177,000	\$177,000	\$175,000	\$175,000
1441-Transportation Fees	-	-	4,662	4,830	5,000	5,000	5,000	5,000
1710-Admissions	227,063	220,823	729,672	563,285	628,600	600,000	600,000	600,000
1750-Student Fees	250,838	257,959	245,424	243,520	240,000	240,000	240,000	240,000
1920-Contributions Private Sources	-	-	93,323	1,337,773	1,120,000	120,000	1,120,000	120,000
1957-Service Club Contributions	-	-	-	-	10,000	10,000	10,000	10,000
1958-Individual Contributions	-	-	30,725	80,664	50,000	50,000	50,000	50,000
1998-Miscellaneous Revenue	-	-	24,148	12,802	17,500	17,500	15,000	15,000
Subtotal Local Revenue	477,901	478,782	1,305,137	2,410,768	2,248,100	1,219,500	2,215,000	1,215,000
Other Sources								
5200-Interfund Transfers	3,579,136	3,530,189	3,985,998	4,112,039	4,450,000	4,480,000	4,620,000	4,683,000
Total Revenues	\$4,057,037	\$4,008,971	\$5,291,135	\$6,522,807	\$6,698,100	\$5,699,500	\$6,835,000	\$5,898,000

Student Activities Fund Revenue Budget Projection

Local Revenue

Revenue sources are expected to remain relatively constant in fiscal 2020 and beyond as the District does not anticipate increasing student participation fees or admission fees.

Stadium Artificial Turf Projects

In fiscal 2019, South High School received a private donation for the installation of artificial turf on the football field. The project was completed in the fall of 2018.

North High School, in coordination with their Booster Club, began a fundraising effort in fiscal 2019 for the installation of artificial turn on the school's football field. Funds were secured with installation complete in the fall of 2019.

Davies High School is currently running a fundraising campaign for the installation of turf on their field with projected installation in fiscal 2022.

The contributions raised to support these projects are recorded in line 1920 – Contributions from Private Sources with the installation expenditures recorded in line 439 – Contracted Maintenance.

Other Sources

The General Fund transfers funds to cover the net costs of student activities in this fund.

Student Activities Fund Expenditure Detail by Object

Expenditures	Actual 2016	Actual 2017	Actual 2018	Actual 2019	Budget 2020	Projected 2021	Projected 2022	Projected 2023
Salary Expense	2010	2017	2010	2015	2020	2021	2022	2025
111-Administrators	\$-	¢	¢102.006	¢100 E11	¢111 000	\$115,870	¢117 020	\$118,491
	-Ç	\$-	\$103,996	\$108,511	\$111,800		\$117,028	
116-Trollwood Summer School	-	-	338,958	328,631	324,780	334,523	337,869	342,092
119-Unused Personal Leave Payout	-	-	2,799	3,512	3,600	3,731	3,768	3,815
121-Secretary	-	-	160,647	129,529	129,200	133,903	135,242	136,932
122-Aides & Paraeducators	-	-	63,605	77,606	71,100	73,688	74,425	75,355
131-Co-curricular	1,858,927	1,888,766	1,895,236	1,934,903	1,998,485	2,071,232	2,091,942	2,118,092
138-Stipends	-	-	16,202	17,375	17,700	17,700	17,700	17,700
139-Other Temporary	252,166	257,925	251,425	250,301	287,805	298,280	301,264	305,030
140-Concert Pay	18,496	19,457	10,426	16,114	18,142	18,802	18,990	19,228
151-Paid Leave System Payout	-	-	2,879	3,130	3,200	3,316	3,350	3,392
Subtotal Salary Expense	2,129,589	2,166,148	2,846,173	2,869,612	2,965,812	3,071,045	3,101,578	3,140,127
Employee Benefits Expense								
211-Health	-	-	15,734	15,544	16,170	16,979	17,827	18,719
212-Life	-	-	144	120	150	153	156	156
213-Dental	-	-	3,693	3,080	3,170	3,233	3,298	3,364
214-Long-Term Disability	-	1	474	407	430	446	450	456
220-FICA	163,067	165,694	222,329	222,403	226,889	235,148	237,499	240,468
231-Teachers Fund for Retirement	228,535	183,073	182,155	183,092	189,618	196,520	198,485	200,966
232-Public Employees Retirement System	-	-	21,426	19,204	19,520	20,230	20,433	20,688
260-Workers Compensation	8,231	8,444	27,573	27,755	27,851	28,865	29,153	29,518
Subtotal Employee Benefits Expense	399,833	357,212	473,528	471,605	483,798	501,574	507,301	514,335
Purchased Professional Services								
322-Consultants	1,556	830	59,703	67,360	70,000	70,000	72,100	74,263
330-Sports	22,500	21,300	22,800	24,300	-	-	-	-
337-Officials	128,792	118,805	115,743	118,159	137,865	142,000	147,681	153,588
339-Other Consultants	4,039	1,159	4,500	1,313	4,000	4,000	4,000	4,000
344-Financial Services	-	8,945	11,175	15,603	16,000	16,320	16,646	16,979
Subtotal Purchased Professional Services	156,887	151,039	213,921	226,735	227,865	232,320	240,427	248,830
Purchased Property Services								
420-Cleaning	-	-	6,645	4,315	5,000	5,000	6,000	7,000
431-Repair of Instructional Equipment	16,490	17,953	17,188	14,538	19,050	15,000	20,000	20,000
432-Repair of Non-Instructional Equipment	-	996	-	-	-	-	-	-
439-Contracted Maintenance	850	850	850	1,235,457	969,383	-	1,000,000	-
441-Land & Building Rental	112,422	109,664	124,097	127,752	133,161	137,156	141,271	145,509
442-Equipment Rental	4,836	4,300	26,752	24,649	25,200	25,000	25,000	25,000
446-Royalties	-	-	75,094	46,986	52,500	60,000	75,000	75,000
Subtotal Purchased Property Services	134,598	133,763	250,626	1,453,697	1,204,294	242,156	1,267,271	272,509
Other Purchased Services				_,,			_,,	
510-Student Transportation	505,300	508,205	489,057	549,047	613,173	629,962	648,860	668,327
514-Field Trips	3,396	1,678	3,986	2,540	3,000	3,000	3,000	3,000
517-Shuttle Services	5,550	1,070	7,061	13,660	3,000	14,071	14,634	15,219
526-Vehicle Insurance	_	_	1,751	(306)	2,000	2,000	2,000	2,000
532-Postage	-	_	1,619	677	1,000	1,000	1,000	1,000
540-Advertising	_	_	19,211	17,490	22,600	20,000	20,000	20,000
550-Printing	3,942	- 131	29,102	29,689	33,200	30,000	30,000	30,000
580-General Staff Travel	5,542	151	3,782	3,916	4,000	4,000	4,000	4,000
583-Director Travel	- 196	- 819	3,782 1,013	5,910	4,000	4,000	4,000 1,500	4,000 1,500
	190							
584-In-District Travel	-	-	2,643	2,766	3,000	3,000	3,000	3,000
585-Staff Travel	91,234	97,650	134,482	123,222	152,525	157,101	161,814	166,668
588-Inservice Subtotal Other Purchased Services	-	-	30 602 727	-	-	965 634	-	-
Subtotal Other Purchased Services	604,068	608,483	693,737	742,773	838,998	865,634	889,808	914,714

Student Activities Fund Expenditure Detail by Object (continued)

	Actual 2016	Actual 2017	Actual 2018	Actual 2019	Budget 2020	Projected 2021	Projected 2022	Projected 2023
Supplies & Materials	2010	2017	2018	2019	2020	2021	2022	2023
610-Supplies	178,268	171,679	271,866	270,533	300,680	297,771	299,615	303,485
611-Paper	-	2,849	3,281	1,949	6,300	2,500	2,500	2,500
662-Food		2,045	55,346	22,926	25,000	25,000	25,000	25,000
685-Special Events	-	-	2,972	1,034	1,500	1,500	1,500	1,500
•	170.200							
Subtotal Supplies & Materials	178,268	174,528	333,465	296,442	333,480	326,771	328,615	332,485
Land & Equipment								
733-Equipment	241,995	203,932	212,976	229,573	380,189	225,000	250,000	225,000
739-Athletic Uniforms	66,255	56,092	79,555	52,601	54,399	60,000	60,000	60,000
Subtotal Equipment	308,250	260,024	292,531	282,174	434,588	285,000	310,000	285,000
Other Objects								
810-Dues, Fees, & Registrations	134,403	139,367	159,492	152,676	180,240	150,000	165,000	165,000
830-Interest	4,160	-	-	-	-	-	-	-
860-Bad Debt	-	-	-	1,750	-	-	-	-
895-Sales Tax	-	-	7,634	3,832	5,000	5,000	5,000	5,000
890-Miscellaneous Objects	6,981	18,407	20,028	21,511	24,025	20,000	20,000	20,000
Subtotal Other Expenditures	145,544	157,774	187,154	179,769	209,265	175,000	190,000	190,000
Total Expenditures	\$4,057,037	\$4,008,971	\$5,291,135	\$6,522,807	\$6,698,100	\$5,699,500	\$6,835,000	\$5,898,000

Student Activities Fund Expenditures Budget Projection

Salaries

Salary increases for staff are based on a 3.05% in 2020, 3.14% in 2021, and 1.0% in 2022 and 1.25% in 2023.

Benefits

The Board share of health insurance premiums are budgeted to increase 5% each year. Life and dental insurances are expected to increase at a minimal level. Long-term disability insurance, social security, retirement, and workforce safety benefits increase at the same percentages as salary.

Purchased Professional Services

The contract for sports medicine consulting ended in 2019. This service is now part of an agreement with a local healthcare organization that includes consulting as well as an annual contribution to the District for an exclusive presence at athletic activities.

Officiating fees will experience rate increases in 2020 through contracted services with 3.0% annually thereafter.

Purchase Property Services

The 2019-2020 budget includes contracted maintenance for the installation of an artificial turf field at North High School with the installation at Davies High School anticipated to occur in 2022.

Other Purchased Services

Student transportation services are contracted with an annual inflator of 3.0%. The 2019-2020 budget includes additional student and staff travel costs due to the location of competitions, games, and tournaments.

Supplies and Materials

Supplies and materials increase by approximately 12.5% in fiscal 2020 due to drama productions.

Land and Equipment

Equipment expenditures increase 65.6% in 2020 as transportation options are reviewed.

Dues, Fees and Registrations

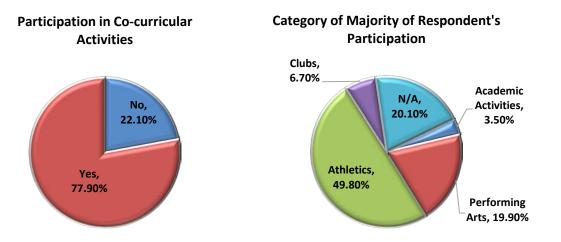
Registration fees for events and competitions increase statewide in fiscal year 2020.

Student Activities Fund Summary by Function

	Actual 2016	Actual 2017	Actual 2018	Actual 2019	Budget 2020	Projected 2021	Projected 2022	Projected 2023
Revenues								<u>.</u>
Other Local Sources	\$477,901	\$478,782	\$1,305,137	\$2,410,768	\$2,248,100	\$1,219,500	\$2,215,000	\$1,215,000
Other Sources	3,579,136	3,530,189	3,985,998	4,112,039	4,450,000	4,480,000	4,620,000	4,683,000
Total Revenues	4,057,037	4,008,971	5,291,135	6,522,807	6,698,100	5,699,500	6,835,000	5,898,000
Expenditures Support Services: Co-curricular Services Total Expenditures	4,057,037 \$4,057,037	4,008,971 \$4,008,971	5,291,135 \$5,291,135	6,522,807 \$6,522,807	6,698,100 \$6,698,100	5,699,500 \$5,699,500	6,835,000 \$6,835,000	5,898,000 \$5,898,000
Excess (Deficit)	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-
Beginning Fund Balance Ending Fund Balance	\$- \$-							

Student Co-curricular Survey Results

In May 2019, secondary students were given the opportunity to complete an online Co-curricular Student Satisfaction Survey. The goal of the survey was to track overall student satisfaction in programs and activities offered by the District. 2,926 middle and high school students completed the survey.



The District compares the grade point average (GPA) of students in grade2 9-12 who participate in at least one co-curricular activity to those who do not:

- Overall GPA = 2.88
- Co-curricular participant GPA = 3.22
- Non-participating students = 2.39

INTERNAL SERVICE FUND

The District operates self-funded health and dental plans. A self-funded plan is one operated by an employer as opposed to purchasing a fully insured plan from an insurance carrier. Self-funding allows for savings on the profit margin an insurance company adds to its premium for a fully insured plan but also exposes the District to larger risk in the event more claims than expected must be paid.

With a self-funded health plan fixed and variable costs exist:

- Plan fixed costs include administrative fees and stop-loss premiums based on enrollment in the plan.
- Variable costs include payment of health care claims based on usage.

The District purchases stop-loss insurance for its health plans to limit its risk for claims that exceed \$200,000.

Two plans are offered to employees for health insurance:

- Traditional Health Plan which works on a system of copays, deductibles, and coinsurance.
- High Deductible Health Plan (HDHP) with a Health Savings Account (HSA) which requires a covered member to meet a higher level of deductible before the plan will pay its share of benefit. The HSA is offered as a method to assist in offsetting out-of-pocket costs incurred prior to meeting the deductible.

The District has a Health Insurance Committee (HIC) comprised of teaching, support, and administrative staff. The committee meets monthly to review the status of plans and is charged with providing employee insurance education and recommending to the Board annually proposed cost sharing between the employer and employee as well as premium levels.

The committee's health insurance recommendation for calendar 2020 included an overall funding rate increase of 13.9%, an increase to the employee cost share of 6.75% to the traditional plan and 2.5% to the HDHP, and no change to the employer HSA contribution levels. The committee recommended no change in dental funding or coverage.

	Actual	Actual	Actual	Actual	Budget	Projected	Projected	Projected
	2016	2017	2018	2019	2020	2021	2022	2023
Revenues								
Other Local Revenues	\$17,011,422	\$17,237,631	\$18,298,405	\$19,179,682	\$21,060,000	\$22,029,140	\$23,043,566	\$24,107,813
Other Sources of Funds	293,854	1,354,272	396,051	524,854	500,000	500,000	500,000	500,000
Total Revenues	17,305,276	18,591,903	18,694,456	19,704,536	21,560,000	22,529,140	23,543,566	24,607,813
Expenditures								
Employee Benefits	16,433,325	16,770,200	16,370,332	18,294,322	18,465,000	19,332,000	20,246,820	21,206,585
Purchased Professional Services	207,909	832,842	796,202	953,894	910,000	937,300	965,419	994,382
Other Purchased Services	1,493,241	886,731	962,835	1,039,310	1,110,000	1,165,500	1,223,775	1,284,964
Materials & Supplies	-	20,076	22,971	22,957	25,000	25,000	25,000	25,000
Other Objects	126,304	82,054	9,022	9,251	10,250	10,558	10,874	11,200
Total Expenditures	18,260,779	18,591,903	18,161,362	20,319,734	20,520,250	21,470,358	22,471,888	23,522,131
Excess (Deficit)	(\$955,503)	\$-	\$533,094	(\$615,198)	\$1,039,750	\$1,058,782	\$1,071,678	\$1,085,682
Beginning Fund Balance	\$6,753,642	\$5,798,139	\$5,798,139	\$6,331,233	\$5,716,035	\$6,755,785	\$7,814,567	\$8,886,245
Ending Fund Balance	\$5,798,139	\$5,798,139	\$6,331,233	\$5,716,035	\$6,755,785	\$7,814,567	\$8,886,245	\$9,971,927

Internal Service Fund Summary by Source and Object Class

Internal Service Fund Budget Projection

Revenues

Funding for the Internal Service Fund is comprised of employee and employer health and dental premium payments as well as employer funding for Workforce Safety insurance. The overall increase in 2020 is expected to be 13.1% for all plans, with most of this increase focused on the traditional health plan which has been operating at a significant loss. Future projections include a 5.0% increase in health funding, and a 1.0% increase in dental funding. Workforce Safety funding is based on projected wage increases.

Other revenue sources comprise the plan's health insurance prescription drug rebate as negotiated between drug manufacturers, the pharmacy benefit manager and employer. The District uses this rebate to offset the costs of its health plans.

Expenditures

Insurance claims are accounted for under employee benefits. Claims rose significantly in 2019 specifically under the traditional health plan and the District experienced more covered members with accumulated claims over the stop-loss limit. The District expects claims to continue to increase due to the cost of health care although not at the same rate as employees are transitioning to the HDHP.

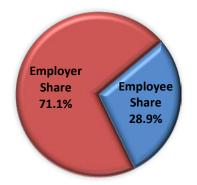
Purchased services include the administrative fees paid to the plan carriers for claims processing. Other purchased services represent the stop-loss insurance premium paid on the health plans.

Fund materials and supplies include expenditures related to employee flu shot clinics.

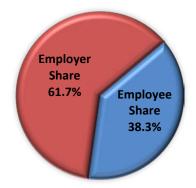
Internal Service Fund Detail by Object

	Actual	Actual	Actual	Actual	Budget	Projected	Projected	Projected
	2016	2017	2018	2019	2020	2021	2022	2023
Revenues		2017	2010	2015	2020	2021	LULL	2020
Local Revenue								
1974-Board/EE Share Workforce Safety	\$416,769	\$428,179	\$428,097	\$442,528	\$350,000	\$362,740	\$373,622	\$384,830
1976-Board/EE Share Health Insurance	14,811,715	14,971,504	15,919,681	16,793,371	18,790,000	19,729,500	20,715,975	21,751,774
1977-Direct Pay Health Insurance	294,407	254,638	261,486	251,409	220,000	220,000	220,000	220,000
1978-Direct Pay Dental Insurance	23,143	18,565	17,816	12,720	10,000	10,000	10,000	10,000
1979-Board/EE Share Dental Insurance	1,465,388	1,564,745	1,671,325	1,679,654	1,690,000	1,706,900	1,723,969	1,741,209
Subtotal Local Revenue	17,011,422	17,237,631	18,298,405	19,179,682	21,060,000	22,029,140	23,043,566	24,107,813
Other Sources								
5200-Interfund Transfers	-	973,212	-	-	-	-	-	-
5400-Refund of Prior Year Expenses	293,854	381,060	396,051	524,854	500,000	500,000	500,000	500,000
Subtotal Fund Transfers	293,854	1,354,272	396,051	524,854	500,000	500,000	500,000	500,000
Total Revenues	\$17,305,276	\$18,591,903	\$18,694,456	\$19,704,536	\$21,560,000	\$22,529,140	\$23,543,566	\$24,607,813
Total Revenues	\$17,303,270	318,391,903	318,034,430	313,704,530	321,300,000	322,329,140	323,343,500	324,007,813
Expenditures								
Employee Benefits Expense								
211-Health	\$14,474,000	\$15,043,264	\$14,678,071	\$16,871,297	\$16,920,000	\$17,766,000	\$18,654,300	\$19,587,015
213-Dental	1,649,777	1,529,933	1,522,682	1,209,407	1,300,000	1,326,000	1,352,520	1,379,570
250-Unemployment	10,758	16,702	5,300	2,892	10,000	10,000	10,000	10,000
260-Workers Compensation	255,717	140,667	130,095	182,020	205,000	200,000	200,000	200,000
294-WELL-U	43,073	39,634	34,184	28,706	30,000	30,000	30,000	30,000
Subtotal Employee Benefits Expense	16,433,325	16,770,200	16,370,332	18,294,322	18,465,000	19,332,000	20,246,820	21,206,585
Purchased Professional Services								
322-Consultants	53,167	-	-	-	83,000	85,490	88,055	90,697
325-Administrative Services	-	743,672	787,285	953,894	827,000	851,810	877,364	903,685
338-Contracted Nursing-Well-U	154,742	89,170	8,917	-	-	-	-	-
Subtotal Purchased Professional Svs	207,909	832,842	796,202	953,894	910,000	937,300	965,419	994,382
Other Purchased Services								
528-Stop-Loss Insurance	1,493,241	886,731	962,835	1,039,310	1,110,000	1,165,500	1,223,775	1,284,964
Supplies & Materials								
610-Supplies	-	20,076	22,971	22,957	25,000	25,000	25,000	25,000
Other Objects								
810-Dues, Fees, & Registrations	126,304	82,054	9,022	9,251	10,250	10,558	10,874	11,200
Total Expenditures	\$18,260,779	\$18,591,903	\$18,161,362	\$20,319,734	\$20,520,250	\$21,470,358	\$22,471,888	\$23,522,131
Excess (Deficit)	(\$955,503)	\$-	\$533,094	(\$615,198)	\$1,039,750	\$1,058,782	\$1,071,678	\$1,085,682
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Health Insurance Plan Cost Share



Dental Insurance Plan Cost Share



Internal Service Fund Summary by Function

	Actual	Actual	Actual	Actual	Budget	Projected	Projected	Projected
	2016	2017	2018	2019	2020	2021	2022	2023
Revenues	2010	2017	2010	2015	2020	2021	LULL	2025
Other Local Sources	\$17,011,422	\$17,237,631	\$18,298,405	\$19,179,682	\$21,060,000	\$22,029,140	\$23,043,566	\$24,107,813
Other Sources	293,854	1,354,272	396,051	524,854	500,000	500,000	500,000	500,000
Total Revenues	17,305,276	18,591,903	18,694,456	19,704,536	21,560,000	22,529,140	23,543,566	24,607,813
						i		
Expenditures								
Support Services:								
General Administrative Services	18,260,779	18,591,903	18,161,362	20,319,734	20,520,250	21,470,358	22,471,888	23,522,131
Total Expenditures	18,260,779	18,591,903	18,161,362	20,319,734	20,520,250	21,470,358	22,471,888	23,522,131
Excess (Deficit)	(\$955,503)	\$-	\$533,094	(\$615,198)	\$1,039,750	\$1,058,782	\$1,071,678	\$1,085,682
Beginning Fund Balance	\$6,753,642	\$5,798,139	\$5,798,139	\$6,331,233	\$5,716,035	\$6,755,785	\$7,814,567	\$8,886,245
Ending Fund Balance	\$5,798,139	\$5,798,139	\$6,331,233	\$5,716,035	\$6,755,785	\$7,814,567	\$8,886,245	\$9,971,927

Fund Balance

The HIC is committed to ensuring the financial stability of the District's health plans. The committee's benefits consultant has recommended maintaining a fund balance equivalent to six months of claims. Fund reserves are currently under the recommended level. The committee will continue to closely monitor plans and recommended appropriate funding levels to close the gap between the actual, projected, and recommended reserve level.

	Actual 2016	Actual 2017	Actual 2018	Actual 2019	Budget 2020	Projected 2021	Projected 2022	Projected 2023
Annual Health and Dental Claims	\$16,123,777	\$16,573,197	\$16,200,753	\$18,080,704	\$18,220,000	\$19,092,000	\$20,006,820	\$20,966,585
Divided by 12 Months Times 6 Months	1,343,648	1,381,100	1,350,063	1,506,725	1,518,333	1,591,000	1,667,235	1,747,215
Recommended Reserve	8,061,889	8,286,599	8,100,377	9,040,352	9,110,000	9,546,000	10,003,410	10,483,293
Actual and Projected Fund Balance	5,798,140	5,798,140	6,331,234	5,716,036	6,755,786	7,814,569	8,886,246	9,971,929
Amount Under (Over) Recommended	\$2,263,749	\$2,488,459	\$1,769,143	\$3,324,316	\$2,354,214	\$1,731,432	\$1,117,164	\$511,364

OTHER POST EMPLOYMENT BENEFIT OBLIGATIONS

North Dakota Public Employees Retirement System (NDPERS) Other Post Employment Benefit (OPEB) plan is a cost-sharing multiple-employer defined benefit OPEB plan that covers members receiving retirement benefits from the Public Employees Retirement System (PERS), the Highway Patrol Retirement System (HPRS), and Judges retired under chapter 27-17 of the North Dakota Century Code (NDCC). The plan provides a credit toward the monthly health insurance premium under the state health, dental, vison, and long-term care plans or any other health insurance plan based upon a member's year of credited service. The Retiree Health Insurance Credit Fund is advance funded on an actuarially determined basis.

OPEB Benefits

The employer contribution for the PERS, the HPRS and the Defined Contribution Plan is set by statute at 1.14% of covered compensation. Employees participating in the retirement plan as part-time/ temporary members are required to contribute 1.14% of their covered compensation to the Retiree Health Insurance Credit Fund. Employees purchasing previous service credit are also required to make an employee contribution to the Fund. The benefit amount applied each year is shown as "prefunded credit applied" on the Statement of Changes in Plan Net Position for the OPEB trust funds.

Retiree health insurance credit benefits and death and disability benefits are set by statute. There are no provisions or policies with respect to automatic and ad hoc post-retirement benefit increases. Employees who are receiving monthly retirement benefits from the plans or an employee receiving disability benefits, or the spouse of a deceased annuitant receiving a surviving spouse benefit or if the member selected a joint and survivor option are eligible to receive a credit toward their monthly health insurance premium under the state health plan. The benefits are equal to \$5.00 for each of the employee's, or deceased employee's years of credited service not to exceed the premium in effect for select coverage. The retiree health insurance credit is also available for early retirement with reduced benefits.

The District's liability for its proportionate share of the net OPEB liability at June 30, 109 was \$1,689,879 based on the its share of covered payroll in the OPEB plan relative to the covered payroll of all participating OPEB employers.

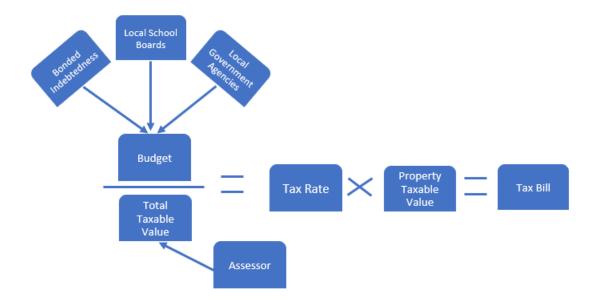
INFORMATIONAL SECTION



 Fargo Public Schools | 2019-2020 BUDGET | INFORMATIONAL SECTION
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ASSESSED and TAXABLE VALUE OF PROPERTY

The makeup of the property tax system contains three primary elements: budget, valuation, and tax. The amount of tax to be collected is calculated by dividing the budget by the taxable valuation.



The taxable valuation is the amount that is considered the tax base of the City of Fargo. This accounts for the removal of exempt property and represents the net assessed value of all property in the city subject to property taxation.

Exempt property falls into two classes in the property tax assessment roll for Fargo, partial or discretionary, and fully exempt. Partial or discretionary exemptions are granted for reasons such as relief for the disabled or elderly, economic expansion, or renovation of properties. Fully exempt properties include those such as churches, schools, and hospitals.

Taxable valuation is determined by applying an assessment ratio of 50% to the net appraised value of all taxable property, and applying a factor based on property class:

Assessor's Net Value (less exemptions) x 50% x Assessment Factor = Taxable Value

The Assessment Factor is 9% for residential and 10% for all other classes of property.

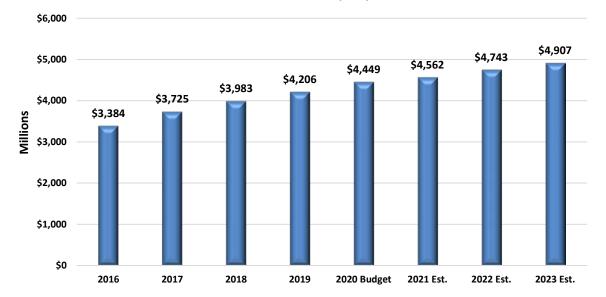
	District P	roperty Values		
	Market Value	Assessed Value	Equalization	
_	100%	50%	Factor %	Taxable Value
Real Property				
Residential	\$5,463,553,479	\$2,731,776,740	9%	\$245 <i>,</i> 859,907
Commercial	3,296,805,908	1,648,402,954	10%	164,840,295
Agricultural	16,124,300	8,062,150	10%	806,215
Utilities				
Railroad	9,233,980	4,616,990	10%	461,699
Other Utilities	112,467,400	56,233,700	10%	5,623,370
Less Increment Value	-	-		-
Tax Credits				
Homestead Credit	-	-		(2,535,284)
Veterans Credit	-	-		(2,199,383)
Adjusted Total	\$8,898,185,067	\$4,449,092,534		\$412,856,819

ASSESSED and TAXABLE VALUE OF PROPERTY (continued)

The table below displays the historical and projected taxable, net taxable, assessed, and market value of property within the District.

			Business	Residential	Residential		Homestead	Veterans	Net Taxable		Real Market
Fiscal Year	Farm	Business Lots	Buildings	Lots	Buildings	Taxable Value	Credit	Credit	Value	Assessed Value	Value
2023 Est.	\$906,054	\$48,365,443	\$143,726,706	\$43,043,465	\$233,263,361	\$469,305,028	(\$2,573,504)	(\$2,334,486)	\$464,397,039	\$4,907,492,727	\$9,814,985,454
2022 Est.	875,622	46,740,964	138,899,272	41,597,739	225,428,606	453,542,203	(2,560,700)	(2,288,711)	448,692,791	4,742,661,868	9,485,323,735
2021 Est.	842,193	44,956,519	133,596,468	40,009,648	216,822,343	436,227,171	(2,547,960)	(2,243,835)	431,435,376	4,561,599,688	9,123,199,376
2020 Budget	806,215	43,036,017	127,889,347	38,300,472	207,559,435	417,591,486	(2,535,284)	(2,199,383)	412,856,819	4,449,092,534	8,898,185,067
2019	786,530	38,057,220	121,339,465	38,073,495	200,848,825	399,105,535	(2,543,461)	(1,946,331)	394,615,743	4,206,162,216	8,412,324,431
2018	786,225	33,612,128	115,271,750	37,791,809	190,171,681	377,633,593	(2,458,217)	(1,822,195)	373,353,181	3,982,856,465	7,965,712,930
2017	811,465	27,254,663	115,160,350	37,498,399	173,494,295	354,219,172	(1,627,781)	(2,362,230)	350,229,161	3,725,331,416	7,450,662,831
2016	794,940	25,894,594	102,498,175	25,580,894	166,701,799	321,470,402	(1,995,674)	(1,561,559)	317,913,169	3,384,184,844	6,768,369,688

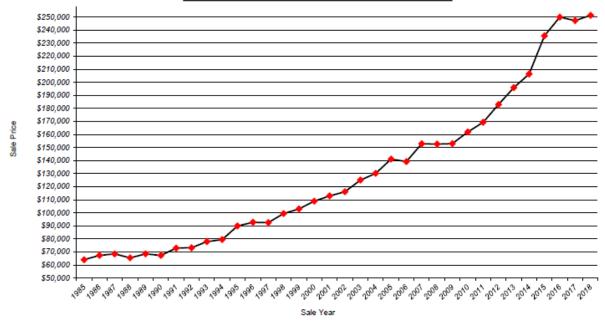
Source: Cass County Assessor's Office



Assessed Value of Taxable Property (in millions)

ASSESSED and TAXABLE VALUE OF PROPERTY (continued)

The historical median sale price of homes is depicted below, as provided by the City of Fargo Assessment Department Annual Report 2019. According to Realtor.com, the current median price of homes listed is \$243,900.



Median Sale Price of Single Family Homes

The top ten major taxpayers in the District are:

Taxpayer	Taxable Value Tax Year 2019	Percent of Total Taxable Value
Northern States Power Company	\$5,548,378	1.34%
Innovis Health LLC	2,436,800	0.59%
Sanford North	2,073,930	0.50%
1709 25th Ave S LLC	1,505,050	0.36%
Case Equipment Corporation	1,495,800	0.36%
Great Plains Software Inc.	1,482,900	0.36%
County 20 Storage & Transfer Inc.	1,283,515	0.31%
NDSU Development Foundation	1,243,350	0.30%
Fargo Apartment Homes LLC	1,229,150	0.30%
Store Spe Mills Fleet 2016-1 LLC	1,077,050	0.26%
Total Attributable to Ten Largest Taxpayers	\$19,375,923	
Total Taxable Value	\$412,856,819	

Source: Cass County Assessor's Office

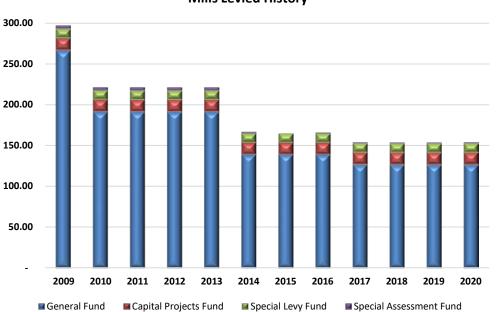
MILL LEVY

The mill levy is determined each year by dividing the total amount of dollars needed by each political subdivision (city, county, schools, etc.) from property tax by the total taxable value of the city of Fargo. This, in effect, ends up being the percentage of taxable value that is levied or assessed in property tax annually. The mill levy is a composite of several entities' tax levying powers.

Tax Return: Each mill will return \$412,857 on a taxable valuation of \$412,856,819							
Value of one mill:				\$412,857			
Market Value for Tax Purposes	\$100,000	\$125,000	\$150,000	\$200,000			
Average Fargo Residential Assessment Rate (as a percent)	9.00%	9.00%	9.00%	9.00%			
Assessed Valuation	\$9,000	\$11,250	\$13,500	\$18,000			
	50.0%	50.0%	50.0%	50.0%			
Taxable Valuation (50%)	\$4,500	\$5,625	\$6,750	\$9,000			
One Mill of Taxation	0.001	0.001	0.001	0.001			
TAX OBLIGATION PER MILL	\$4.50	\$5.63	\$6.75	\$9.00			

The above example depicts the obligation per mill levied a taxpayer realizes as the assessed value of their property increases.

Since 2001, Fargo Public Schools has decreased the General Fund mill levy by a total of 170.82 mills. By honoring legislative intent, 125.0 mills were decreased (75 mills in fiscal year 2010 and 50 mills in fiscal year 2014). 33.82 mills were decreased through demonstrated fiscal responsibility to relieve tax burden on property owners. Most recently, 12.0 mills were decreased due to frozen property tax revenue in fiscal 2017, with a slight reduction in mills in 2018.



Mills Levied History

PROPERTY TAX RATES and COLLECTIONS

Property taxes are determined by each local political body (city, county, school, etc.) by setting their budget. This process determines how much revenue must come from property taxes. The city Assessment Department determines the distribution of each property's share of that tax burden. In order to calculate gross taxes on a property, the following formula is used:

Assessor's Value X Assessment Ratio X Assessment Factor X Mill Levy = Gross Tax

The Assessment Ratio is 50% for all properties. The Assessment Factor is 9% for residential and 10% for all other classes of property.

The following illustrates the effect on a home valued at \$100,000 with approved tax budgets of \$2,000,000 and a taxable valuation of all property of \$1,000,000:

Tax Jurisdiction Approved Budgets	\$2,000,000			
Taxable Value of All Property	\$100,000,000	=	0.02	(or a 2.0% tax rate)
<u>Home Value x Tax Rate = Tax:</u>				
Home Value	\$100,000			
Tax Rate	0.02			
Тах	\$2,000			

If the value of assessed property increases, that in and of itself should not affect the amount of budget required in the taxing jurisdiction. The following illustrates the effect of a 50% increase in property values without an increase in taxing jurisdiction budgets:

Tax Jurisdiction Approved Budgets	\$2,000,000	
Taxable Value of All Property	= 0.0133 (or a 1.3% tax rate) \$150,000,000	
<u>Home Value x Tax Rate = Tax:</u>		
Home Value	\$100,000	
Tax Rate	0.0133	
Тах	\$1,333	

Residential property owners are assessed at 9%. One mill of tax is equal to one-tenth of one percent (.001). Therefore, a residential property with an actual value of \$100,000 would have an assessed valuation of \$9,000 and a taxable value of \$4,500 and each mill of tax would raise \$4.50.

Tax rates for the District have remained relatively constant for the past five years. Below is a summary of mills levied by the District and other taxing authorities as well as the District's effective tax rate:

	Actual	Actual	Actual	Actual	Budget
	2016	2017	2018	2019	2020
State/Other	3.53	3.39	3.35	3.38	3.38
Water Districts	5.50	5.40	4.50	4.26	4.26
Cass County	57.42	52.76	44.71	48.00	48.00
City of Fargo	55.00	53.00	51.00	51.00	51.00
Park District	29.52	28.61	27.80	27.83	27.83
Fargo School District #1	166.34	154.35	154.13	154.13	154.38
Total Fargo School District	317.31	297.51	285.49	288.60	288.85

	Actual	Actual	Actual	Actual	Budget
	2016	2017	2018	2019	2020
Approved District Levy	\$52,884,856	\$54,057,871	\$57,540,764	\$60,822,124	\$63,736,836
Taxable Value	\$317,913,169	\$350,229,161	\$373,353,181	\$394,615,743	\$412,856,819
Tax Rate	16.64%	15.43%	15.41%	15.41%	15.44%
Property Value of Home	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000
Effect on Tax Bill	\$16,635	\$15,435	\$15,412	\$15,413	\$15,438

Source: Cass County Assessor's Office

Taxpayers receive a discount of 5% on their tax bill if the entire tax payment is made by February 15. Discounts given are subtracted from the levy amount by the County Auditor. Taxes for the first installment are due by March 1. Taxes for the second installment are due by October 15. If first installment taxes are not paid by March 1, a 3% penalty is charged. The penalty is raised to 6% on May 1, 9% on July 1, and 12% on October 15.

Property Tax Collections

	Taxes Levied for	Taxed Collected within the Fiscal	Percentage	Collected in Subsequent	Total	Total Percentage
Fiscal Year	the Fiscal Year	Year	Collected	Years	Collected	Collected
2023 Est.	\$71,693,615	N/A	N/A	N/A	N/A	N/A
2022 Est.	69,269,193	N/A	N/A	N/A	N/A	N/A
2021 Est.	66,604,994	N/A	N/A	N/A	N/A	N/A
2020 Budget	63,736,836	N/A	N/A	N/A	N/A	N/A
2019	60,822,124	\$55,239,537	90.82%	\$2,846,475	\$58,086,012	95.50%
2018	57,540,764	52,553,717	91.33%	2,510,550	55,064,267	95.70%
2017	54,057,871	50,026,223	92.54%	1,798,229	51,824,452	95.87%
2016	52,884,856	49,224,792	93.08%	1,746,698	50,971,490	96.38%

Source: Cass County Assessor's Office

ENROLLMENT HISTORY and PROJECTIONS

The District contracts enrollment projection services with RSP & Associates. Projections are updated annually and forecast student enrollment for the next five years. Additionally, RSP provides a demographic report analysis which includes demographic conditions at each facility and provides some insight into the development and socioeconomic conditions that ultimately will influence the number of students the District will need to educate in the next five years.

Enrollment is projected for K-12 based on a forecast modeling that considers factors such as student numbers, attendance areas, grade levels, school capacity, cohort groups, building permits, age of population, unemployment rates, and per capita income. Preschool special education and alternative high school enrollment is projected based on historical trend.

Enrollment projections depict an increase of 533 students over the next five years. These increases will pose challenges in building capacity at the following schools:

- Bennett Elementary near or at capacity in 2024-25
- Clara Barton Elementary near or at capacity in 2020-21
- Discovery Middle School at near capacity in all years of projection
- Davies High School near or at capacity by 2021-22

Land exists in the southern portion of the District that when developed and subdivided will increase enrollment, although the flood diversion project will impact the timing. Smaller lots developed in the future should create more affordable housing. During fiscal year 2018, land on the southern end of the District was purchased to accommodate a future school.

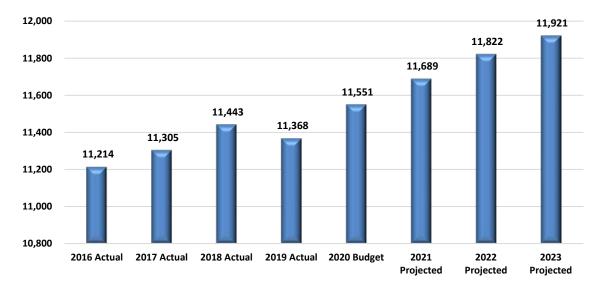
			•	•	•	0		
	Actual	Actual	Actual	Actual	Budget	Projected	Projected	Projected
	2016	2017	2018	2019	2020	2021	2022	2023
Bennett Elementary	406	452	475	480	535	576	596	623
Centennial Elementary	501	504	531	544	580	587	592	605
Clara Barton Elementary	206	184	174	191	196	220	199	195
Eagles Elementary	326	342	319	330	348	340	344	339
Ed Clapp Elementary	528	499	509	485	474	491	511	521
Hawthorne Elementary	212	192	221	192	200	175	178	173
Horace Mann Elementary	179	176	176	182	199	196	193	188
Jefferson Elementary	392	370	381	339	320	327	338	349
Kennedy Elementary	504	531	533	514	495	501	511	522
Lewis & Clark Elementary	500	508	508	499	482	501	505	512
Lincoln Elementary	393	412	393	425	418	409	413	416
Longfellow Elementary	325	341	345	328	353	338	338	339
Madison Elementary	148	150	125	127	119	136	141	141
McKinley Elementary	198	203	200	194	169	164	165	170
Roosevelt Elementary	167	175	193	174	174	175	182	195
Washington Elementary	343	359	352	321	310	318	306	296
Ben Franklin Middle	745	772	787	811	813	802	765	763
Carl Ben Eielson Middle	762	772	781	774	792	787	788	761
Discovery Middle	942	951	978	1,036	1,111	1,104	1,070	1,074
Davies High	1,113	1,169	1,241	1,249	1,310	1,326	1,380	1,412
North High	1,049	976	931	954	941	993	1,044	1,011
South High	1,034	992	997	926	909	910	940	983
Preschool Special Education	138	143	154	169	179	189	199	209
Alternative High School	103	132	139	124	124	124	124	124
	11,214	11,305	11,443	11,368	11,551	11,689	11,822	11,921

Enrollment History and Projections by Building

	Actual 2016	Actual 2017	Actual 2018	Actual 2019	Budget 2020	Projected 2021	Projected 2022	Projected 2023
Preschool Special Education	138	143	154	169	179	189	199	209
Kindergarten	910	925	915	888	964	961	961	960
Grade 1	903	888	899	895	899	953	956	958
Grade 2	895	887	891	877	895	891	948	953
Grade 3	916	905	882	879	875	890	887	945
Grade 4	874	926	921	868	883	879	886	884
Grade 5	830	867	927	918	856	880	875	883
Grade 6	839	841	876	948	907	862	876	872
Grade 7	815	844	826	861	942	894	858	873
Grade 8	798	810	844	812	867	937	890	855
Grade 9	841	834	854	858	836	895	922	873
Grade 10	783	801	776	806	828	792	881	904
Grade 11	751	757	782	731	760	793	779	864
Grade 12	818	745	757	734	736	749	780	764
Alternative High School	103	132	139	124	124	124	124	124
	11,214	11,305	11,443	11,368	11,551	11,689	11,822	11,921

Enrollment History and Projections By Grade Level

Enrollment History and Projections K-12, Preschool and Alternative High School



STUDENT MOBILITY

Students in the District are mobile, transferring either between districts within proximity (West Fargo, ND and Moorhead, MN) or in and out of state to other locations. Below is the mobility data from 2016-2019, which does not include transfers within the District. The District expects the transferring in and out of students to remain consistent in 2020 and beyond.

		Transfer In					
	2016	2017	2018	2019			
Elementary School	626	553	577	495			
Middle School	175	207	168	194			
High School	239	200	307	227			
	1,040	960	1,052	916			

		Transfer Out					
	2016	2017	2018	2019			
Elementary School	596	553	697	535			
Middle School	225	221	237	257			
High School	362	328	397	378			
	1,183	1,102	1,331	1,170			
Net Mobility Effect	(143)	(142)	(279)	(254)			



Student Mobility by Year

The District's has ten bonds outstanding that were issued for construction and renovation projects. The Building Authority has one outstanding bond, the remaining debt was issued through the Capital Projects Fund. Debt is reviewed periodically to assess opportunities for refunding at lower interest cost.

Debt Limitations

According to Article X, Section 15 of the North Dakota Constitution and Section 21-03-04 of the NDCC, North Dakota school districts may not become indebted for any purpose in excess of 5% of their assessed value, except that a school district by a majority vote of the qualified voters voting upon the question at a general or special election may increase such limitation of indebtedness 5% on such assessed value beyond the 5% limit. Section 57-02-01(16) of the NDCC defines "Assessed Value" as 50% of the true and full value of the property.

Debt Limit Computation:	
Assessed Value	\$4,449,092,534
Limit Percentage	5%
Authorized Debt Limit	
(100%)	222,454,627
Debt Subject to Limit	111,223,574
Legal Debt Margin	\$111,231,053

Outstanding Bond Issues

Date			Original	Interest	Maturities	Principal
Issued	lssue	Description of Project	Issue Size	Range	Outstanding	Outstanding
11/1/2012	Limited Tax Refunding	Refunding of the 2004B Limited Tax Bond originally issued for the construction and renovation of Carl Ben Eielson Middle School and Kennedy Elementary School	\$24,615,000	2.00%- 2.25%	5/1/2020-23	\$9,820,000
5/1/2014	Limited Tax School Building	Ed Clapp school and HVAC in six elementary schools	26,970,000	3.25%- 4.00%	8/1/2020-32	25,470,000
3/5/2015	Limited Tax Refunding	Refunding 2007 Limited Tax Bond originally issued for Davies High School construction	9,835,000	2.50%	8/1/2026-27	8,835,000
5/6/2015	Limited Tax Refunding	Crossover refunding of the 2008 Limited Tax Bonds originally issued for the construction of Davies High School	9,750,000	2.00%	8/1/2024-26	9,750,000
12/1/2015	Limited Tax Loan	State Construction Bond Refunding a portion of the 2014 Limited Tax School Building Bonds for construction of Ed Clapp Elementary and HVAC at six elementary schools	6,000,000	1.00%	6/1/2020-35	4,893,574
2/23/2016	Limited Tax School Building	Renovation and expansion of Eagles Elementary School	9,160,000	2.00%- 4.00%	8/1/2020-36	8,450,000
2/23/2016	Limited Tax Refunding	Refunding the remainder of the 2008 Limited Tax Bond originally issued for the construction of Davies High School	14,310,000	5.00%	8/1/2020-24	11,530,000
8/1/2018	Limited Tax School Building	Renovation and expansion of Discovery Middle School	14,000,000	4.00%- 5.00%	8/1/2020-38	14,000,000
7/10/2019	Limited Tax School Building	Refunding of the 2020-32 maturities of the 2014 Limited Tax Bond originally issued for the construction of Ed Clapp Elementary and HVAC in six elementary schools	18,475,000	2.40%- 3.00%	8/1/2020-32	18,475,000
2/15/2017	Lease Revenue Refunding*	Refunding of the 2018-24 maturities of the 2009 Lease Revenue Bonds originally issued for the construction of the outdoor swimming pool at Davies High School	8,975,000	3.00%- 5.00%	5/1/2020-24	3,970,000
*Building Au	ithority Bond				-	\$115,193,574

Schedule of Bond Maturities by Issue

					Canit	hal Draiact	c Fund Por	. dc				
	2012 Limited Tax Refunding Bond \$24.615M		Refunding Bond 2014 Limited Tax Bond		Capital Projects 2015 Limited Tax Refunding Bond \$9.835M		2015(B) Limited Tax Refunding Bond \$9.750M		2015(C) State School Construction Refunding Bond \$6.00M		2016(A) Limited Tax Bond \$9.160M	
Rates	2.0%-2.25%				2.0%-2.25%		2.00%		1.00%		2.0%-4.0%	
Year	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
2020	\$2,735,000	\$199,563	\$25,470,000	\$451,947		\$220,875		\$195,000	\$283,556	\$48,936	\$365,000	\$246,325
2021	2,855,000	144,862				220,875		195,000	286,392	46,100	380,000	237,050
2022	2,965,000	87,763				220,875		195,000	289,256	43,236	385,000	229,400
2023	1,265,000	28,462				220,875		195,000	292,148	40,344	395,000	221,600
2024						220,875		195,000	295,070	37,422	400,000	213,650
2025						220,875	2,255,000	172,450	298,020	34,472	410,000	201,450
2026						220,875	5,595,000	93,950	301,001	31,491	425,000	186,875
2027					\$3,990,000	171,000	1,900,000	19,000	304,011	28,481	440,000	173,900
2028					4,845,000	60,562			307,051	25,441	450,000	160,550
2029									310,121	22,371	465,000	146,825
2030									313,222	19,269	480,000	130,250
2031									316,355	16,137	500,000	110,650
2032									319,518	12,974	520,000	92,850
2033									322,713	9,779	535,000	77,025
2034									325,940	6,551	550,000	60,750
2035									329,200	3,292	565,000	44,025
2036											585,000	26,775
2037											600,000	9,000
2038												
2039												
Totals	\$9,820,000	\$460,650	\$25,470,000	\$451,947	\$8,835,000	\$1,777,687	\$9,750,000	\$1,260,400	\$4,893,574	\$426,296	\$8,450,000	\$2,568,950

		Capital P	rojects Fun	d Bonds (c	ontinued)		Building A Bor	-			
	2016(B) Lir Refunding Bor		2018 Limite \$14.		2019 Limite \$18.4		2017 Lease Refundin			Grand Totals	
Rates	5.00)%	4.0%-	5.0%			3.0%-5.0%				
Year	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Total Principal	Total Interest	Total Debt Service
2020	\$1,370,000	\$542,250	\$430,000	\$633,100	\$0	\$296,274	\$2,855,000	\$176,200	\$33,508,556	\$3,010,470	\$36,519,026
2021	1,370,000	473,750	450,000	611,100	150,000	528,390	270,000	33,450	5,761,392	2,490,577	8,251,969
2022	1,375,000	405,125	470,000	588,100	175,000	523,515	275,000	25,350	5,934,256	2,318,364	8,252,620
2023	1,395,000	335,875	495,000	563,975	175,000	518,265	280,000	17,100	4,297,148	2,141,496	6,438,644
2024	3,185,000	221,375	520,000	538,600	170,000	513,090	290,000	8,700	4,860,070	1,948,712	6,808,782
2025	2,835,000	70,875	545,000	511,975		510,540			6,343,020	1,722,637	8,065,657
2026			575,000	483,975		510,540			6,896,001	1,527,706	8,423,707
2027			600,000	454,600		510,540			7,234,011	1,357,521	8,591,532
2028			635,000	423,725		510,540			6,237,051	1,180,818	7,417,869
2029			665,000	391,225	3,710,000	454,890			5,150,121	1,015,311	6,165,432
2030			695,000	357,225	3,820,000	341,940			5,308,222	848,684	6,156,906
2031			730,000	321,600	3,935,000	237,420			5,481,355	685,807	6,167,162
2032			770,000	284,100	4,030,000	129,750			5,639,518	519,674	6,159,192
2033			805,000	244,725	2,310,000	34,650			3,972,713	366,179	4,338,892
2034			845,000	207,700					1,720,940	275,001	1,995,941
2035			880,000	173,200					1,774,200	220,517	1,994,717
2036			915,000	137,300					1,500,000	164,075	1,664,075
2037			955,000	99,900					1,555,000	108,900	1,663,900
2038			990,000	61,000					990,000	61,000	1,051,000
2039			1,030,000	20,600					1,030,000	20,600	1,050,600
Totals	\$11,530,000	\$2,049,250	\$14,000,000	\$7,107,725	\$18,475,000	\$5,620,344	\$3,970,000	\$260,800	\$115,193,574	\$21,984,049	\$137,177,623

PERSONNEL

Staffing is the largest component of the budget, accounting for \$162.7M or 57.14% of the total budget. Staff members are classified in six main areas: administration, support, nutrition, maintenance, teachers, and certified non-teaching.

The salary and benefit costs associated with personnel resource allocations are included in each fund appropriation. The number of employees allocated to each school or department is presented in full-time equivalent units. A full-time equivalent converts part-time employees into their proportionate share of a full-time unit.

For 2019-20, priorities included the reduction of paraeducators by 10% and the addition of approximately 29 FTEs including:

- Ten teaching positions at the secondary level
- One Assistant Special Education Director
- Four elementary Deans of Students
- One special education Area Service Coordinator
- One Early Childhood Special Education administrator
- 12 special education teachers

	Actual	Actual	Actual	Actual	Budget	Projected	Projected	Projected
	2016	2017	2018	2019	2020	2021	2022	2023
Administration	57.00	56.00	57.00	52.00	59.00	60.00	60.00	62.00
Support Staff	446.99	469.35	525.32	564.60	535.10	535.10	545.10	550.10
Nutrition Services	51.54	72.57	71.54	72.36	72.36	72.36	74.36	79.36
Maintenance	127.00	129.00	144.39	139.81	139.81	139.81	140.81	143.81
Certified Non-Teaching	97.10	103.10	100.10	99.60	101.60	101.60	104.60	109.60
Teachers	843.97	855.80	874.47	893.43	920.92	925.92	930.92	940.92
Total	1,623.60	1,685.82	1,772.82	1,821.80	1,828.79	1,834.79	1,855.79	1,885.79

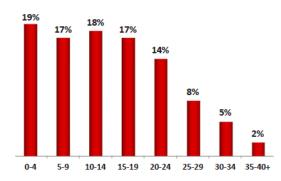
Human Resource Allocation by Employee Group

Staffing levels have remained relatively consistent, although increases have occurred in teaching and support staff. For 2020 building administration will be added at the elementary level and in the special education area. Based on secondary course enrollment the District will add 10.0 FTEs of teaching staff. Paraeducators will be closely monitored with a 10% planned reduction through staff attrition.

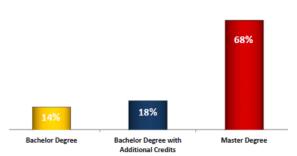
Into the future, additional staffing will be added to accommodate the Explorer Academy and future middle school.

Teacher Experience and Education





TEACHER LEVEL OF EDUCATION



PERFORMANCE MEASURES

Free and Reduced-Price Meal Status

According to the official October Count, the percentage of students in grades K-12 that qualify for free lunch is 38.4% and the percentage of students that qualify for reduced lunch is 5.5% for a total free and reduced rate of 33.9%. The actual rate of students qualifying for free and reduced lunch can vary throughout the year, however, the data provided is based on the pupil membership count window which occurs on or around October 1 of each year.

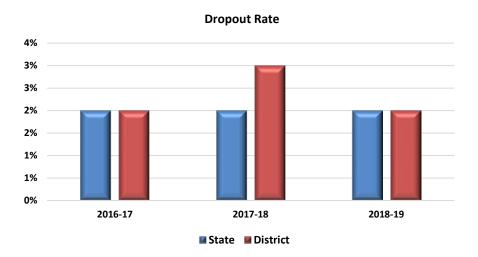
	2017	2018	2019	2020
Free	3,101	2,965	2,911	3,040
Reduced	678	609	710	630
Total Enrollment	11,030	11,150	11,075	11,248
Free & Reduced				
Percentage	34.26%	32.05%	32.70%	32.63%

Source: Fargo Public Schools Nutrition Services Department

Drop-Out Rates

Dropouts are defined as students who:

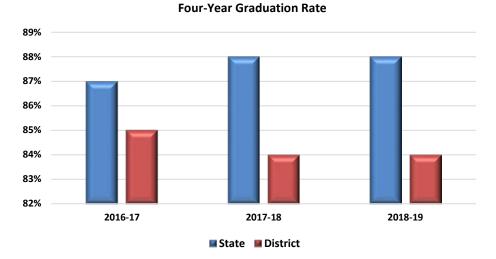
- Were enrolled in school at some time during the school year, were not enrolled the following school year, but were expected to have returned to continue.
- > Did not graduate from high school (graduates include students who received a GED without dropping out of school).
- > Did not complete a state or district-approved educational program.
- > Did not meet any of the following exclusionary conditions:
 - Transfer to another public school district, private school, or other approved educational program
 - Temporary school-recognized absence due to suspension or illness
 - Death



Graduation Rates

The graphs below show the percentages of high school students who graduated by obtaining a high school diploma or who completed a General Education Development Diploma (GED).

The four-year graduation rate graph shows the on-time graduation rate, the percentage of students who graduated from high school within four years of entering the ninth grade. Students within the initial cohort who graduate, drop out, or continue beyond the fourth year of high school after entering the ninth grade are accounted for within the calculation, while students recorded as transferring to another school or district are removed from the calculation and do not count against a school or district.



The completer rate under North Dakota's ESSA plan includes the incorporation of General Education Development Diploma (GED) along with traditional high school diplomas obtained in measuring graduation rates over time. This measure is referred to as the completer rate and it is built upon the traditional graduation rate.

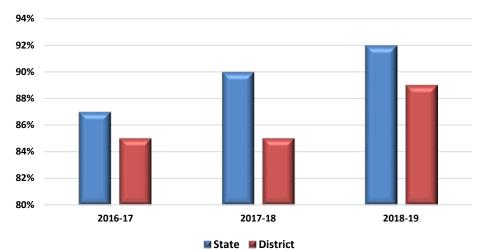
Completer Rate 93% 92% 91% 90% 89% 88% 87% 86% 85% 84% 83% 2016-17 2017-18 2018-19 State District

In creating the completer rate for GED students, only dropouts who are awarded a North Dakota GED prior to the 22nd birthday can be credited to the providing school as a completer.

The GED completer statistic is awarded to the student's last enrolled high school, that had an exit code of dropout, in North Dakota. All schools and students can access the GED program through the Adult Learning Centers.

Graduation Rates (continued)

The Traditional Graduation Rate is not cohort-based. Instead, it is based upon graduating seniors. Students in their senior year form the denominator of the Traditional Graduation Rate, and those who ultimately graduated within the year form the numerator. This rate is then used in creating the Completer Rate, with the addition of GED recipients in the same 12-month period, to both the numerator and denominator.



Traditional Graduation Rate

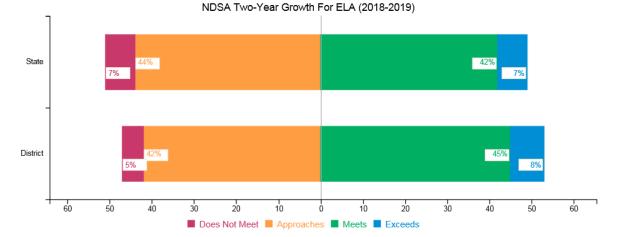
North Dakota State Assessment (NDSA)

Students grades 3-8 take the NDSA for Math and English Language Arts (ELA). Grades 4, 8, and 11 also participate in the Science assessment. The NDSA is administered annually and is aligned to the state content and achievement standards in Reading, Mathematics, and Science. The objective is to determine the percentage of students who made or exceeded their individual student growth and achievement.

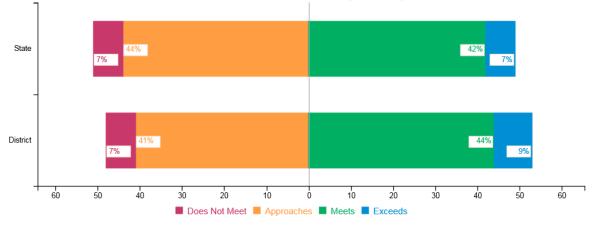
NDSA two-year growth graphs demonstrate student progress against growth expectation over the current and prior achievement results in ELA and Math. For the currently select school or district, the percentage of students at each of the four growth levels is compared against the distribution student growth at the district-level (for schools) and at the state-level.

The four growth levels are defined as follows:

- Exceeds Expectations: Students demonstrating Student Growth Values 93 to 100.
- Meets Expectations: Students demonstrating Student Growth Values 50 to 92.
- Approaching Expectations: Students demonstrating Student Growth Values 7 to 49.
- Does not Meet Expectations: Students demonstrating Student Growth Values 0 to 6.



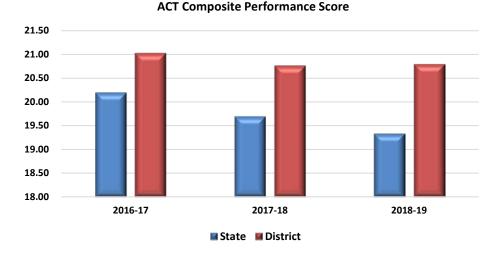
NDSA Two-Year Growth For Math (2018-2019)



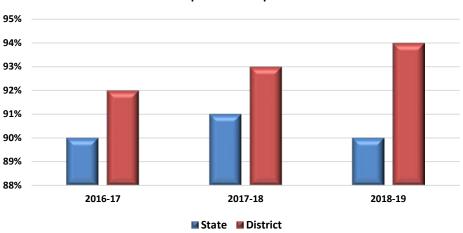
American College Test (ACT)

The ACT is an assessment that is provided by the state to all students in grade 11. ACT contains four areas of concentration: English, Math, Reading, Science, and a Writing component. Benchmark scores on the ACT represent the level of achievement required for students to be successful in corresponding credit-bearing first year college courses.

The ACT performance graph represents North Dakota public high school student performance in the mandatory eleventh grade ACT administration for the overall ACT Composite score.



The ACT participation graph represents the participation rate and student performance for North Dakota public high school students in the mandatory 11th grade ACT administration for the overall ACT Composite score.



ACT Composite Participation Rate

English Learner ACCESS Testing

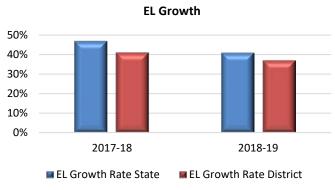
NDDPI has established guidelines to help districts and schools improve educational outcomes for English Learners (EL).

Students start on the growth trajectory at the composite proficiency level (PL) of their first annual English Learner Proficiency (ELP) assessment. This is considered year 0 or base score. Year one growth is determined after the second annual ELP assessment. The students' trajectories will be constructed from the starting point proficiency level to the 5.0 target proficiency level over a period of years according to the table below.

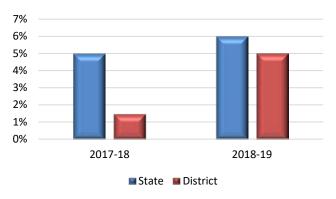
Level Years to Attain PL (Exit)							
1.0-1.9 6 years							
2.0-2.9 5 years							
3.0-3.9 4 years							
4.0-4.9 3 years							
5.0-5.9 2 years							

English Learner students in North Dakota will need to annually increase their composite language proficiency level of the annual ELP assessment and remain at or above their established goals. English Learner students in North Dakota will attain English proficiency (exit the program) by receiving a 3.5 proficiency level in each domain of listening, speaking, reading, and writing and a 5.0 composite proficiency level.

EL Growth: EL language proficiency growth shows the percentage of students that are learning the English language and have met the expectations for reading, writing, and speaking English according to their respective established goals of exiting the EL program. The student results are based upon how well learners progressed on the state assessment (currently WIDA-ACCESS 2.0) over two years. The following graph represents the percentage of EL who are growing at the expected trajectory to successfully exit the program.



EL Exit Rate: North Dakota strives to help EL students attain language mastery within five years of entering an EL program. This chart shows the percentage of EL students who met the criteria to exit the program each year.





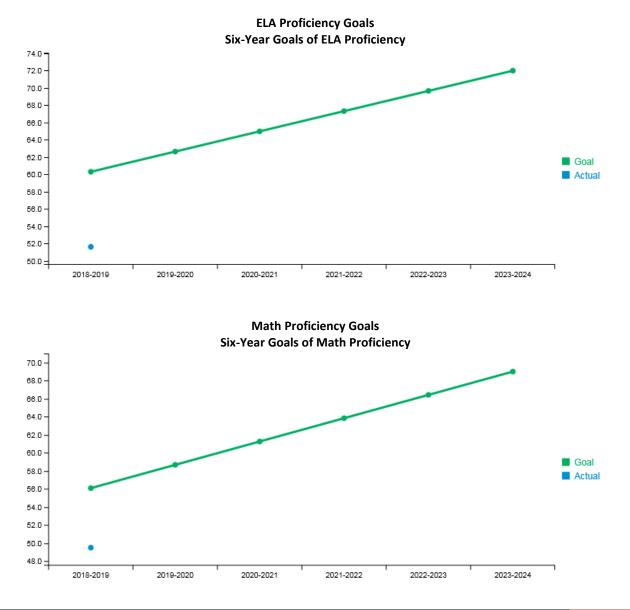
Long-Term Goals

NDDPI collaborated with stakeholders across the state to set ambitious, yet achievable long-term goals for schools to ensure that 100% of all students attending public schools are ready to graduate high school on time and succeed in living a prosperous life by pursuing their choice of going to college, joining the armed forces, and or attaining a job.

The graphs and charts below represent the long-term goals over the next six years for the key performance areas listed that have been identified by NDDPI in attaining 100% readiness of students attending public schools. Intermediate progress goals are calculated for each year based upon the difference between the established baseline goal and the six-year long-term goal. The visualizations for each measure include a table with baseline, intermediate, and long-term goals for each subgroup and a graph depicting progress toward those goals.

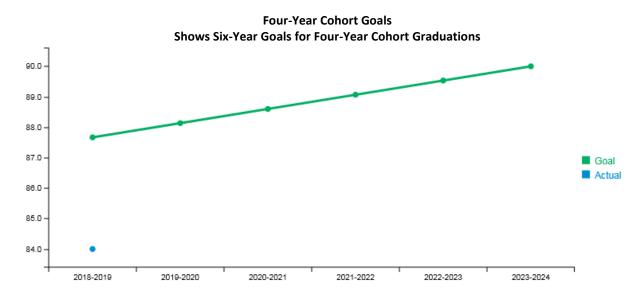
The 2018-2019 school year was the first year of implementing progress toward long-term goals. Progress toward long-term goals will reset after the 2023-2024 academic year.

Student Achievement: These graphs illustrate progress toward established goals for proficiency rates on the NDSA across the tested grades.

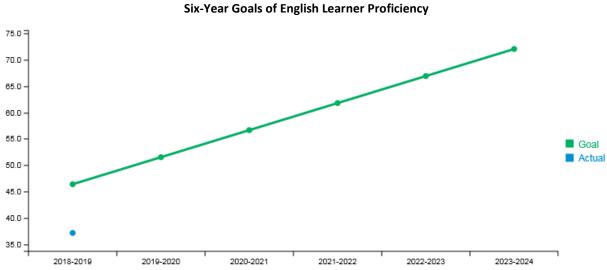


Long-Term Goals (continued)

Graduation Rate: This graph illustrates progress toward established graduation rate goals for the four-year adjusted cohort.



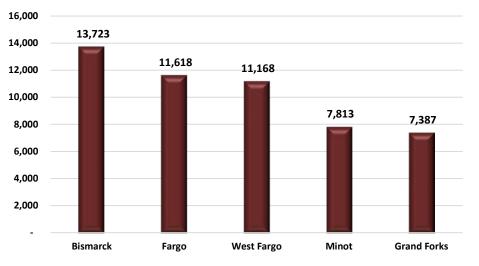
English Learner Language Proficiency: This graph illustrates progress of EL students toward established goals for proficiency growth from one year in the EL program to the next year in the EL program.



English Learner Proficiency Goals Six-Year Goals of English Learner Proficiency

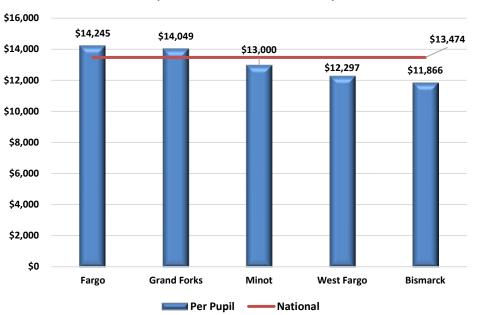
BENCHMARK COMPARISONS

The District analyzes a variety of information in comparison to other North Dakota districts, the state of North Dakota and nationally through the National Center for Education Statistics. The five largest districts in the state of North Dakota and their average daily membership (ADM) based on 2019 school district financial reports submitted to NDDPI are as follows:

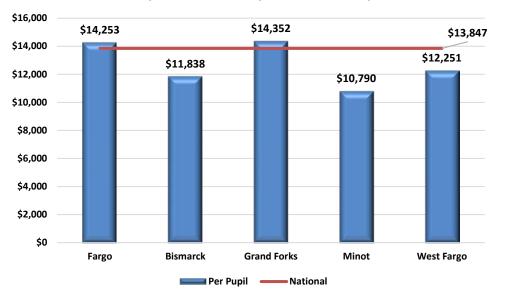


Comparison District ADM

Revenue Per Pupil

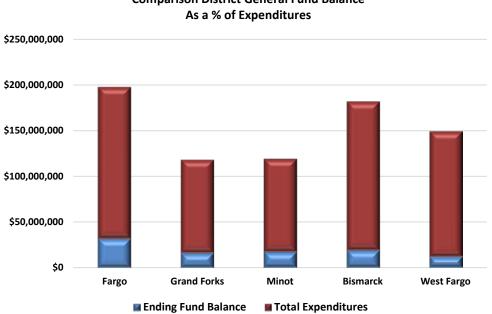


Comparison District Revenue Per Pupil



Comparison District Expenditures Per Pupil

General Fund Balance as a Percentage of Expenditures



Comparison District General Fund Balance

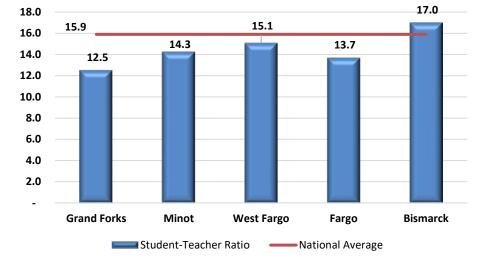
Average Class Size

Average class size is calculated by dividing the numbers of students enrolled by the number of classes. The comparison districts report average class sizes for elementary students between 19 and 22 students. The national average is 21.2 with the North Dakota statewide average being 17.8.

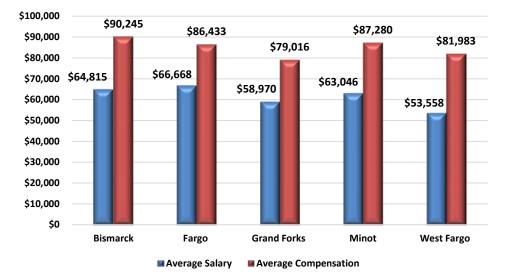
Fargo Public Schools guiding preferences for class size are as follows:

- Primary 21 average
- Intermediate 22 average
- Secondary core academic classes 26

Student-Teacher Ratio and Average Teacher Salary and Compensation



Comparison District Student-Teacher Ratio



Average Teacher Salary and Compensation

BUDGET DOLLARS and STUDENT ACHIEVEMENT

During the budget process, funding is aligned to our strategic initiatives. In order to measure the success of our Strategic Plan, a <u>Strategic Plan Dashboard</u> has been created and is utilized to monitor and assess our results.

Below is a snapshot of the dashboard related to the Student Achievement and Growth Initiative:



		FPS - ST	RATEGIC	PLAN DASH	BOARD					
ACHIEVEMENT	STEAM	CULTURE	ACTIVITIES	COMMUNICATION	RESOURCES	IMPROVEMENT				
	Strategic Initiative 1: Student Achievement and Growth									
Standards Ba Goal 3 - Integra Technology I A Long Range Goal 4 - Assessi aimswebPlus Benchmark H MAP MAP	ted Technology integration in Classr Technology Plan ment Reading Assessment	oom Activities		Goal 1 - Pr Goal 2 - M	ation Rates Retention Rates t Eligibility and C t Life After High 1 tion of Higher Edu <i>Suppor</i> ofessional Learn tic Plan Survey ulti-Tiered Syste tic Plan Survey	School: Military, Two, or Four-Year				
Our Mission: Achieving excellence by educating and empowering all students to succeed										

GLOSSARY

Α

ACCOUNTING SYSTEM

An accounting system is that combination of people, equipment, forms, methods and procedures organized to record financial activity and to display that activity in the financial reports. A primary purpose of an accounting system is to produce financial information organized in various ways for various uses.

ACCRUAL BASIS

The basis of accounting under which transactions are recognized when they occur regardless of the timing of related cash flows.

ADOPTED BUDGET

Financial plan adopted by the governing body for the fiscal year or budget period that is the basis for appropriations.

APPROPRIATION

A legal authorization to make expenditures and incur obligations for specific purposes.

APPROVED BUDGET

The budget that has been approved by the School Board.

ASSESSED VALUE

The value placed on real and personal property as a basis for imposing taxes. It is the lesser of the property's maximum assessed value or real market value.

ASSESSOR

Individual responsible for appraising the value of all property in the city as well as administration of all property tax exemptions for residents and businesses.

AVERAGE DAILY MEMBERSHIP (ADM)

The year-to-date average of daily student enrollment.

В

BALANCED BUDGET

Projected resources equal projected requirements within each fund.

BASIS OF ACCOUNTING

Methodology and timing of when revenues and expenditures are recognized and reported in the financial statements.

BOARD OF EDUCATION

Nine member elected board vested with responsibilities for educational activities in a geographical area, who establishes policy, hires a superintendent, and governs the operations of the district.

BOND

A written promise, general under seal, to pay a specific sum of money, called the face value, at a fixed time in the future, called the date of maturity, and carrying interest at a fixed rate, usually payable periodically. The difference between a note and a bond is that the latter usually runs for a longer period and requires greater legal formality.

BUDGET

A plan of financial operation embodying an estimate of proposed expenditures for a given period or purpose and the proposed means of financing them.

BUDGET DOCUMENT

Written report showing the school district's comprehensive financial plan for one fiscal year. It must include be in summary format, adequately describe expenditures, align to strategic plans, disclose assumptions, and account for fiscal soundness in future years.

BUDGETARY CONTROL

The control or management of a school district in accordance with an adopted budget to keep expenditures within the limitations of available appropriations and available resources.

С

CAPITAL BUDGET

A plan of proposed capital outlays and the means of financing them.

CAPITAL OUTLAY

Items which have a useful life of one or more years and exceed a dollar threshold established by the district, such as land, buildings, furniture, and equipment.

CAPITAL PROJECTS FUND

The capital projects fund accounts for the financial resources used to acquire or construct major capital acquisitions and construction. The use of a capital projects fund allows us to report construction activities financed through bond borrowings separate from the ongoing operating activities of the General Fund.

GLOSSARY (continued)

CASH BASIS

System of accounting under which revenues are accounted for only when received in cash, and expenditures are accounted for only when paid.

CODE OF FEDERAL REGULATIONS

the codification of the general and permanent rules and regulations published in the Federal Register by the executive departments and agencies of the federal government of the United States.

COMMON CORE

Common core standards are a set of shared K-12 national standard in English, Language Arts and Math.

CONTINGENCY

An estimate in an operating fund for unforeseen spending that may become necessary.

COST CENTER

An administrative subdivision of the school district which is charged with carrying on one or more specific purposes such as a school, department or special program.

CURRENT BUDGET PERIOD

The budget period currently in progress.

D

DEBT SERVICE FUND

A fund established to account for payment of general longterm debt principal and interest.

Ε

ENCUMBRANCE

An obligation chargeable to an appropriation and for which part of the appropriation is reserved.

EXEMPT PROPERTY

Property that has been exempted from taxation.

EXPENDITURES

Total amount incurred if accounts are kept on an accrual Basis or the total amount paid if accounts are kept on a cash basis.

EVERY STUDENT SUCCEEDS ACT (ESSA)

Federal law governing the United States K-12 public education policy. Like the No Child Left Behind Act, ESSA is a reauthorization of the 1965 Elementary and Secondary Education Act, which established the federal government's expanded role in public education.

F

FISCAL YEAR

A 12-month period from July 1 through June 30 to which the annual operating budget applies.

FREE MEAL STATUS

FUNCTION

A group of related activities aimed at accomplishing a major service or regulatory program for which a government is responsible.

FUND

A fiscal and accounting entity with self-balancing accounts to record cash and other financial resources, related liabilities, balances and changes, all segregated for specific, regulated activities and objectives.

FUND ACCOUNTING

Government accounting typically uses funds, budgets, appropriations or encumbrances when recording and reporting financial information. Fund accounting separates the money received into separate accounts for use in operations.

FUND BALANCE

The excess of assets of a fund over its liabilities and reserves. During the fiscal year prior to closing, it represents the excess of the fund's assets and estimated revenues for the period over its liabilities, reserves & appropriations for the period.

FUND TYPE

Any one of seven categories into which all funds are classified in governmental accounting. The seven fund types are: general, special revenue, debt service, capital projects, enterprise, internal service, and trust and agency.

GLOSSARY (continued)

FULL TIME EQUIVALENT (FTE)

The term used to note the percentage of the job employed based on one full time employee being the norm. One FTE is one employee 100% of the time for the entire year. (.5) FTE is one employee working one half of the day in that position.

G

GENERAL FUND

A fund used to account for most operating activities except those activities required to be accounted for in another fund.

GOVERNING BODY

County court, board of commissioners, city council, school board, board of trustees, board of directors, or other managing board of a local government unit.

GRANT

A donation or contribution in cash which may be made to support a specified purpose or function, or general purpose.

I

INSTRUCTION

The activities dealing directly with the teaching of students or improving the quality of teaching.

INTERNAL SERVICE FUND

A fund used to account for fiscal activities when goods or services are provided by one department or agency to other departments or agencies on a cost-reimbursement basis.

L

LEVY

Amount or rate of ad valorem tax certified by a local government for the support of governmental activities.

LIABILITIES

Debt or other legal obligation arising from transactions in the past which must be liquidated, renewed, or refunded at a future date; does not include encumbrances.

Μ

MILL

A mill is also known as millage. The term "millage" is derived from a Latin word meaning "thousandth," with 1 mill being equal to 1/1,000th of a currency unit.

MOBILITY

Student mobility is the practice of students changing schools other than when they are promoted from one school level to the other, such as when students are promoted from elementary school to middle school or middle school to high school.

MULTI-TIER SYSTEM OF SUPPORTS

A framework that many schools use to provide targeted support to struggling students in academic growth and achievement as well as behavior, social and emotional needs, and absenteeism.

Ν

NUTRITION SERVICES FUND

A fund that accounts for the operations of the food service program in a manner like private business enterprise as the costs of providing the services are covered primarily through user charges.

0

OBJECT CLASSIFICATION

A grouping of expenditures, such as personnel services, materials and supplies, capital outlays, debt services, and other types of requirements.

Ρ

PROGRAM

A group of related activities to accomplish a major service or function for which the local government is responsible.

PROPERTY TAXES

Ad valorem tax certified to the county assessor by a local government unit.

PROPOSED BUDGET

Financial and operating plan prepared by the Business Manager. It is submitted to the school board and public for review.

PURCHASED SERVICES

Includes such items as conference fees, mileage paid, consultant fees, fees of subcontractors, utilities including electricity, telephone, water, refuse and gas, liability, property and fleet insurance.

GLOSSARY (continued)

R

REQUIREMENT

The sum of all appropriated and unappropriated items in a fund. Total requirements must always equal total resources in a fund.

RESERVE FUND

Established to accumulate money over time for a specific purpose, such as purchase of new equipment.

RESOLUTION

A formal order of a governing body.

RESOURCE

Estimated beginning funds on hand plus anticipated receipts.

S

SELF-INSURANCE FUND

An internal service fund for the operation of self-funded insurance plans in which cost reimbursement occurs through user charges.

SPECIAL ASSESSMENTS FUND

According to NDCC 57-15-41 school boards can establish a special assessment fund and levy for the purposes of paying assessments.

SPECIAL LEVY FUND

A voter approved fund which may be used for the construction and remodeling of facilities.

STUDENT ACTIVITIES FUND

A fund that accounts for activities supporting school related extracurricular activities.

Т

TAXABLE VALUE

Taxable value is the value on which tax is to be charged.

TRANSFERS

Amounts moved from one fund to finance activities in another fund. They are shown as expenditures in the originating fund and revenues in the receiving fund.

U

UNAPPROPRIATED ENDING FUND BALANCE

Amount set aside in the budget to be used as a cash carryover to the next fiscal year or budget period.

ACRONYMS

ACT American College Testing

ADA Americans with Disabilities Act

ADM Average Daily Membership

ALC Adult Learning Center

AP **Advanced Placement**

ASBO Association of School Business Officials International

ASC Area Service Coordinator

CAFR **Comprehensive Annual Financial Report**

CEP **Community Eligibility Provision**

CIP Construction in progress

COTA Certified Occupational Therapy Assistant

CTE **Career and Technical Education**

DO **District Office**

DPI **Department of Public Instruction**

ECSE Early Childhood Special Education

EL **English Learner**

ELA **English Language Arts** ES **Elementary School**

ESEA Elementary and Secondary Education Act

ESSA **Every Student Succeeds Act**

FEA **Fargo Education Association**

FPS **Fargo Public Schools**

F&R Free and Reduced

FTE Full time equivalent

FY **Fiscal Year**

G&T Gifted and Talented

GAAP **Generally Accepted Accounting Principles**

GASB **Governmental Accounting Standards Board**

GED **General Education Degree**

GFOA Government Finance Officers Association

GO **General Obligation Bond**

GPA Grade Point Average

HΒ House Bill

HDHP High Deductible Health Plan

180

ACRONYMS (continued)

HIC Health Insurance Committee

HR Human Resources Department

HS **High School**

HSA **Health Savings Account**

IDEA Individuals with Disabilities Education Act

IEP Individualized Education Program

IRS Internal Revenue System

IT Information & Technology

LEA Local Education Agency

LRFP Long-Range Facility Plan

LRFinP Long-Range Financial Plan

MS Middle School

MTSS Multi-Tier System of Supports

ND North Dakota

NDCC North Dakota Century Code

NDDPI North Dakota Department of Public Instruction

NDSA North Dakota State Assessment **NDSBA** North Dakota School Boards Association

NDSFARM North Dakota School District Finance and Reporting Manual

NS **Nutrition Services**

NSLP National School Lunch Program

ОТ **Occupational Therapist**

PBI **Positive Behavior Interventionist**

PBIS **Positive Behavioral Interventions & Supports**

PBT **Positive Behavior Technician**

PD **Professional Development**

PERS **Public Employees Retirement System**

PLC **Professional Learning Community**

PT **Physical Therapist**

PTA Parent Teacher Association

PTO Parent Teacher Organization

REA **Regional Education Association**

RFP Request for proposal

SB Senate Bill

181

ACRONYMS (Continued)

SBL

Standards Based Learning

SBP School Breakfast Program

SEA State Education Agency

SEL Social Emotional Learning

SIG School Improvement Grant

SIP School Improvement Plan

SLP Speech Language Pathologist

SPED Special Education

STEM Science, Technology, Engineering and Mathematics

STEAM Science, Technology, Engineering, Arts and Mathematics

TFFR Teachers Fund for Retirement

TPAS Trollwood Performing Arts School

USDA United States Department of Agriculture

USDE United States Department of Education

WSU Weight Student Units