



BUDGET 2020-2021



Adopted by
The Board of Education
of the City of Fargo
September 22, 2020

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

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ASSOCIATION OF
SCHOOL BUSINESS OFFICIALS
INTERNATIONAL

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 2019-2020.

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



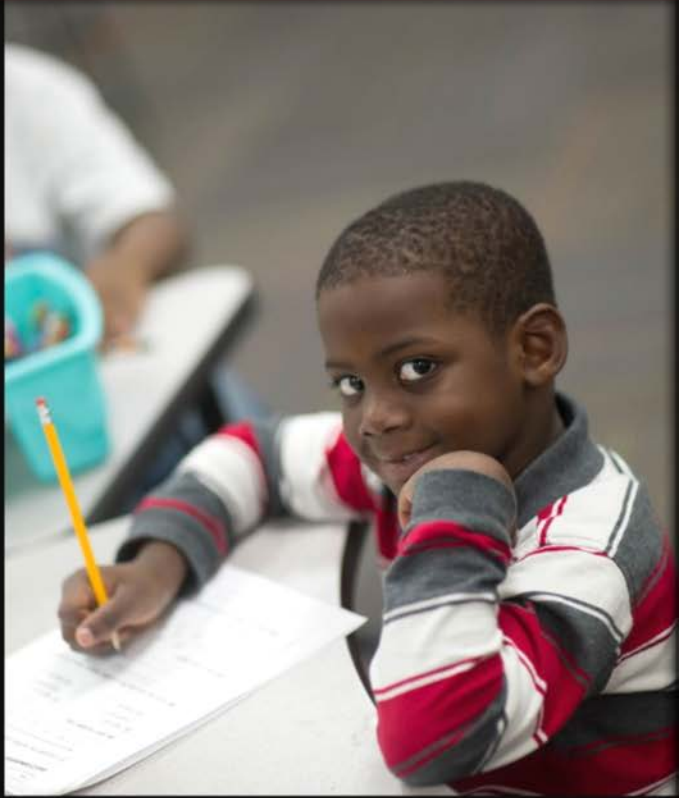
A handwritten signature in black ink that reads 'Claire Hertz'.

Claire Hertz, SFO
President

A handwritten signature in black ink that reads 'David J. Lewis'.

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 \$253.9M for the 2020-2021 school year. Fargo Public Schools (FPS) was established in 1874, before North Dakota was a state. We serve over 11,500 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 2020-2021 budget and the District’s organizational makeup.

Board of Education of the City of Fargo



Back Row:

Rebecca Knutson (President),
Robin Nelson (Vice President),
Seth Holden, Nikkie Gullickson

Front Row:

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Jim Johnson, Jennifer Benson,
Dr. Tracie Newman

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 and subject to further review and 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 Financial 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.

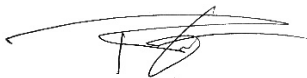
Certified staff contract negotiations will play a vital role in the future of the District by setting the stage for administration and the Board of Education to ensure sustainable financial modeling based on agreed upon compensation.

While enrollment growth is projected to be approximately 100 students per year, the onset of a global pandemic has caused enrollment for the current year to decline as families choose from educational models that best fit their needs.

Property tax values continue to increase. The current condition of the State of North Dakota and funding of K-12 education may pose as a hurdle working into the future as we approach a legislative session in January of 2021. 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



Our Goals

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 = \$128.5M

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 = \$35.5M

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 = \$2.6M

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 = \$9.0M

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 = \$2.5M

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 = \$199.3M

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 = \$148K

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 Cognia 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
- 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 2020-2021 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 5.50% from the prior year. The local economy is strong, and the City of Fargo continues to grow in population. Due to the coronavirus pandemic (COVID-19), many families chose to not enroll kindergarten aged students as it is not mandatory in North Dakota. This choice resulted in Kindergarten reenrollment decreasing by approximately 200 students in the 2020-2021 school year which will affect state funding for fiscal 2022.

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. The 2019 legislative session increased the funding rate by 2%, from \$9,839 in the 2020 school year to \$10,036 in the 2021 school year. Due to deductions in the state formula for contributions from local property tax and other local revenue, the District will realize a net level of \$7,950 in per pupil funding for 2021.

School year 2020 was a year of trials and tribulations. Our educational delivery model changed drastically on Sunday, March 15 when Governor Doug Burgum closed North Dakota schools due to the threat of COVID-19. Fargo Public Schools rose to the occasion, and in less than two weeks was prepared to continue to provide education to our community through distance learning. Previously, distance learning was not allowable by state law and on March 15, 2020 Governor Burgum signed Executive Order 2020-04 to allow K-12 systems to provide such services.

Construction on the Explorer Academy to provide Setting D special education services adjacent to Lewis & Clark Elementary began in the spring of 2020. Due to changes in the Long-Range Facilities Plan and very favorable bonding interest rates, 2020 Limited Tax Bonds for the Explorer Academy were issued in the fall of 2020.

Remodeling of Longfellow Elementary to provide space for the Early Childhood Special Education (ECSE) program will be completed in 2021 as well as finalization of secure entrance renovations at Lincoln Elementary, Longfellow Elementary, and Clara Barton Elementary.

Fargo Public Schools is scheduled to close on a new location for the district office in January 2021 with a move after that date.

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

Overall, property tax revenue is expected to increase 3.88%. No changes were made in the number of mills levied in the General Fund, Capital Projects Fund, Special Assessments, or Special Levy Fund.

State Aid

The legislature increased per pupil funding by 2% to \$10,036. The District experienced an increase in enrollment during 2020 of 103.42 average daily membership (ADM) units which results in a state aid increase of 1.54% or \$1.6M for 2021.

Federal Programs

Federal aid grew by approximately 21.59% or \$3.27M 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.
- 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.

Revenue Changes and Causes (continued)

- Striving Readers Comprehensive Literacy (SRCL) 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.
- Comprehensive Literacy State Development (CLSD) aims to improve literacy skills of disadvantaged children from Birth through Grade 12. Additionally, the North Dakota CLSD program goals highlight family and community engagement and non-traditional learning opportunities for disadvantaged children.
- Elementary and Secondary School Emergency Relief (ESSER) Funding provides emergency support to schools in wake of the COVID-19 pandemic.

Bond Refunding

The District issued \$18.475M Limited Tax School Refunding Bonds, Series 2019, dated July 10, 2019, to affect a current refunding of the 2020-32 maturities of the District's Limited Tax School Building Bonds, Series 2014. The refunding resulted in net present value savings of \$1,595,506.

Bond Issuance

Due to favorable market conditions, the Board of Education approved the sale of \$12M in Limited Tax School Building Bonds, Series 2020 for the construction of the Explorer Academy. The bonds were subsequently issued on September 8, 2020 for a par value of \$11.205M at a true interest rate of \$1.65%.

Student Meals

Free meal service began on March 18, 2020. Fargo Public Schools rose to the occasion to provide community-wide meal service to students throughout the summer. Over 320,300 meals were distributed between school closure in March and the beginning of August. Free meal service has been extended through school year 2021.

Expenditure Changes and Causes

Salary and Benefits

Salary budgets were prepared based on an average increase of 3.14% along with projected costs of additional staff for the school year. In addition, a corresponding increase was applied 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 7.1% 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 6.0% increase. All other employee benefit costs remained relatively flat.

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. Due to school closure in March of 2020, transportation costs were significantly reduced in school year 2020. As such, costs for 2021 are expected to increase 4.0% or approximately \$2M over the prior year.

Capital Projects

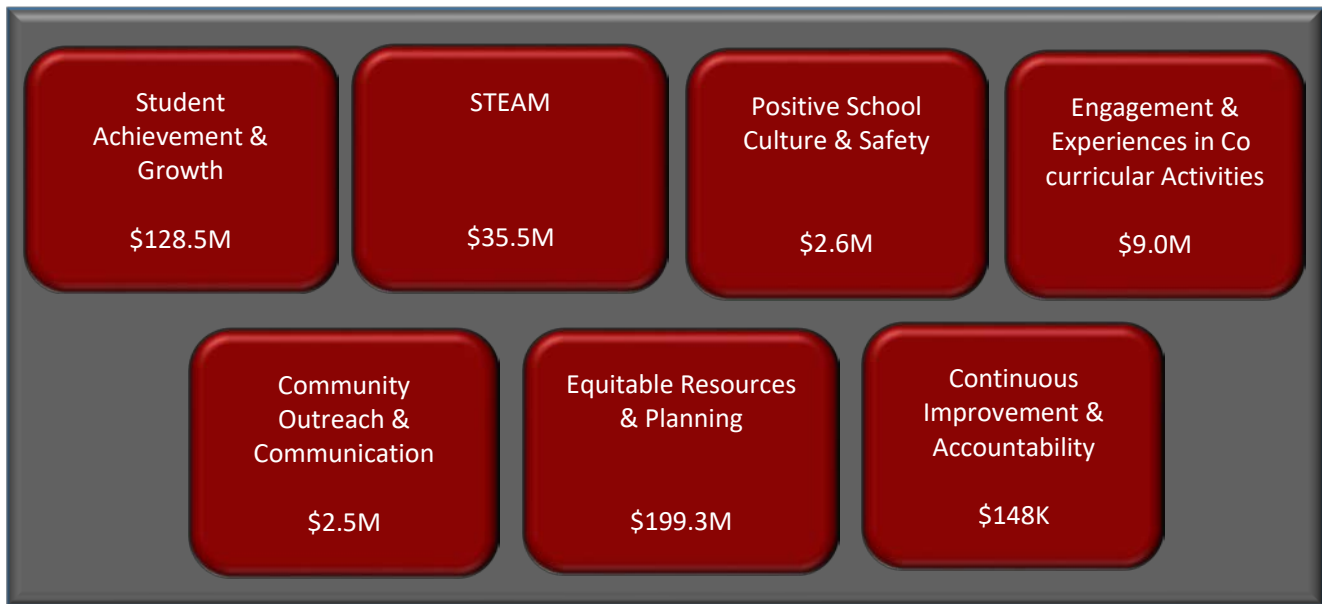
The District began renovations in the spring of 2019 to Lincoln Elementary, Clara Barton Elementary, and Longfellow Elementary to provide secure entrances. The projects will be completed by the start of the 2021 school year. In addition, remodeling to increase ESCE space at Longfellow Elementary began in the spring of 2020 to be completed by the start of the school year.

Groundbreaking on the Explorer Academy addition to Lewis & Clark Elementary took place on June 29, 2020. The Explorer Academy will provide Setting D special education supports with a projected opening in the fall of 2021 for the 2022 school year.

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 2021 certified teaching and building administration will be added at the elementary level to support teaching staff as well as existing administrative staff.

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 continued to experience 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. 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

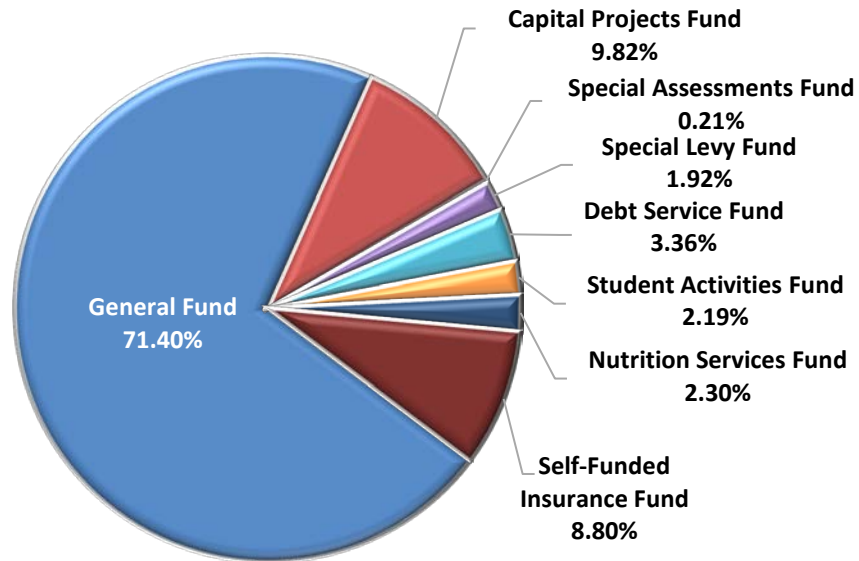
Fund	2020 Budget	2021 Budget	% Change
General Fund	\$171,370,763	\$177,845,117	3.78%
Capital Projects Fund	30,584,625	24,454,700	(20.04%)
Special Assessments Fund	503,700	523,150	3.86%
Special Levy Fund	4,594,995	4,776,700	3.95%
Debt Service Fund	33,487,825	8,378,222	(74.98%)
Student Activities Fund	6,698,100	5,464,300	(18.42%)
Total Governmental Fund Revenue	247,240,008	221,442,189	(10.43%)
Nutrition Services Fund	7,275,310	5,725,950	(21.30%)
Self-Funded Insurance Fund	21,560,000	21,923,000	1.68%
Total All Funds Revenue	\$276,075,318	\$249,091,139	16.44%

2021 Revenue Budget by Fund and Source

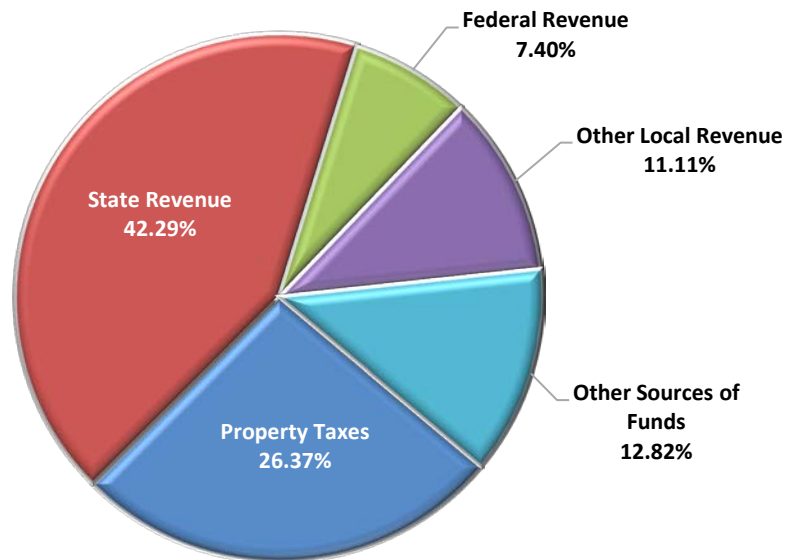
	General	Capital Projects	Special Assessments	Special Levy	Debt Service	Nutrition Services	Student Activities	Self-Funded Insurance	Total
Revenues									
Property Taxes	\$54,092,000	\$6,299,000	\$523,150	\$4,776,700	\$-	\$-	\$-	\$-	\$65,690,850
State Revenue	105,301,030	-	-	-	-	50,000	-	-	105,351,030
Federal Revenue	14,973,754	-	-	-	-	3,468,250	-	-	18,442,004
Other Local Revenue	3,128,333	167,500	-	-	-	2,177,700	889,300	21,323,000	27,685,833
Other Sources of Funds	350,000	17,988,200	-	-	8,378,222	30,000	4,575,000	600,000	31,921,422
Total Revenues	\$177,845,117	\$24,454,700	\$523,150	\$4,776,700	\$8,378,222	\$5,725,950	\$5,464,300	\$21,923,000	\$249,091,139

Total Revenue Budgets for All Funds (continued)

2021 Budgeted Revenue By Fund



2021 Budgeted Revenue By Source



EXPENDITURES

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 66.52% of all fund expenditures at \$168.9M and 80.36% of General Fund expenditures at \$142.9M. The District has 1,061 certified employees under contract for fiscal year 2021.

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.

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

Materials & Supplies: 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.

Total Expenditures Budgets for All Funds

Expenditures Budget Comparison for All Funds

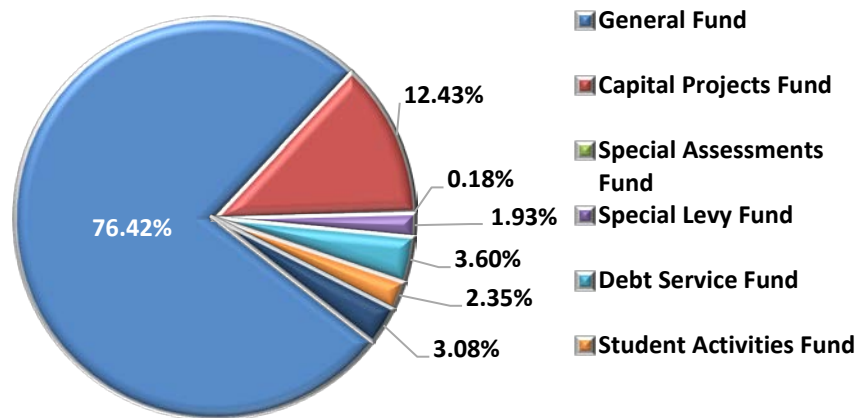
Fund	2020 Budget	2021 Budget	% Change
General Fund	\$171,647,107	\$177,845,117	3.61%
Capital Projects Fund	39,532,408	28,927,408	(26.83%)
Special Assessments Fund	430,000	430,000	0.00%
Special Levy Fund	5,000,000	4,500,000	(10.00%)
Debt Service Fund	33,487,825	8,378,222	(74.98%)
Student Activities Fund	6,698,100	5,464,300	(18.42%)
Total Governmental Fund Expenditures	256,795,440	225,545,047	(12.17%)
Nutrition Services Fund	7,463,720	7,173,850	(3.88%)
Self-Funded Insurance Fund	20,520,250	21,182,300	3.23%
Total All Fund Expenditures	\$284,779,410	\$253,901,197	(10.84%)

2021 Expenditures Budget by Fund and Object

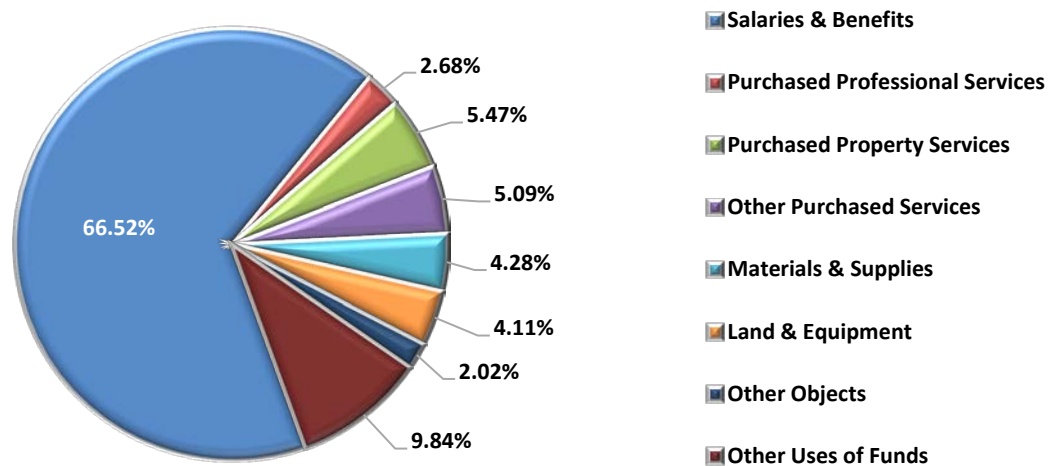
	General	Capital Projects	Special Assessments	Special Levy	Debt Service	Nutrition Services	Student Activities	Self-Funded Insurance	Total
Expenditures									
Salaries	\$107,946,760	\$-	\$-	\$-	\$-	\$2,771,821	\$2,771,215	\$-	\$113,489,796
Employee Benefits	34,972,596	-	-	-	-	791,600	569,396	19,065,000	55,398,592
Purchased Prof	4,721,066	848,127	-	-	-	88,000	234,794	925,000	6,816,987
Purchased Prop Services	3,257,650	10,261,598	-	-	-	135,500	237,531	-	13,892,279
Other Purchased Services	10,839,602	-	-	-	-	80,500	836,289	1,157,000	12,913,391
Materials & Supplies	7,723,600	-	-	-	-	2,816,429	292,460	25,000	10,857,489
Land & Equipment	2,441,498	7,161,610	400,000	-	-	125,000	308,627	-	10,436,735
Other Objects	946,287	1,284,601	30,000	-	2,616,830	15,000	213,988	10,300	5,117,006
Other Uses of Funds	4,996,058	9,371,472	-	4,500,000	5,761,392	350,000	-	-	24,978,922
Total Expenditures	\$177,845,117	\$28,927,408	\$430,000	\$4,500,000	\$8,378,222	\$7,173,850	\$5,464,300	\$21,182,300	\$253,901,197

Total Expenditures Budgets for All Funds (continued)

2021 Budgeted Expenditures By Fund



2021 Budgeted Expenditures By Object

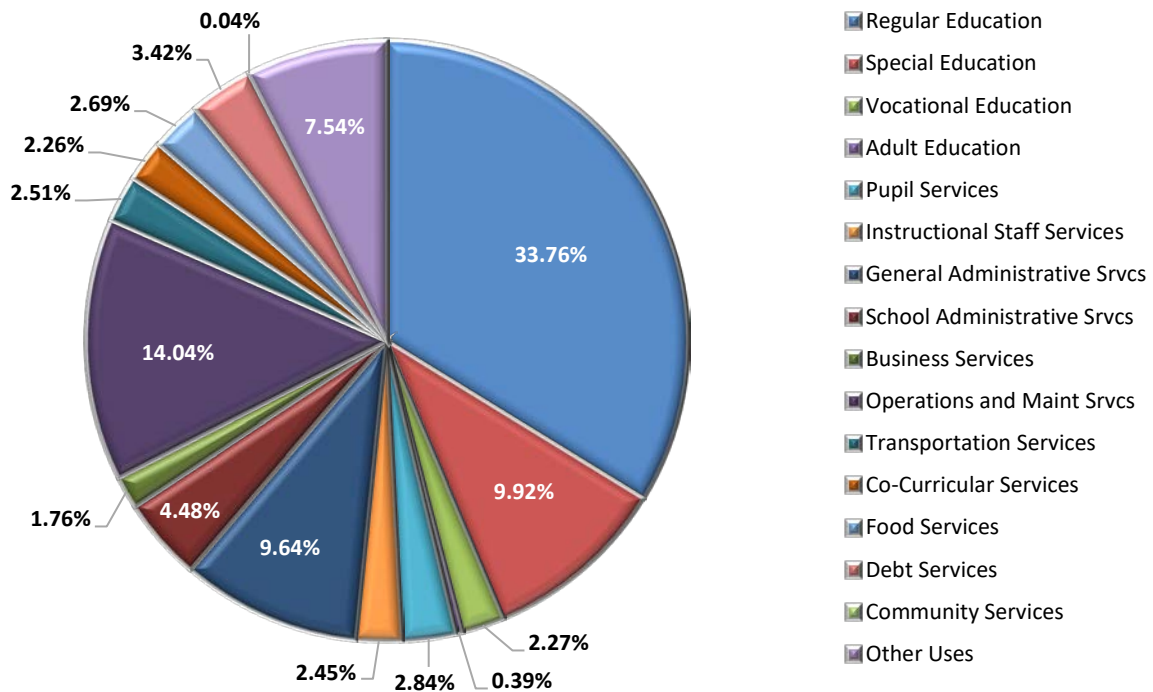


Total Expenditures Budgets for All Funds (continued)

2021 Expenditures Budget by Fund and Function

	General	Capital Projects	Special Assessments	Special Levy	Debt Service	Nutrition Services	Student Activities	Self-Funded Insurance	Total
Expenditures									
<i>Instruction:</i>									
Regular Education	\$85,720,650								\$85,720,650
Special Education	25,183,926	-	-	-	-	-	-	-	25,183,926
Vocational Education	5,754,563	-	-	-	-	-	-	-	5,754,563
Adult Education	1,000,075	-	-	-	-	-	-	-	1,000,075
<i>Support Services:</i>									
Pupil Services	7,210,021	-	-	-	-	-	-	-	7,210,021
Instructional Staff Svcs	6,223,525	-	-	-	-	-	-	-	6,223,525
General Administrative Svcs	3,292,941	-	-	-	-	-	-	21,182,300	24,475,241
School Administrative Svcs	11,369,054	-	-	-	-	-	-	-	11,369,054
Business Services	4,477,363	-	-	-	-	-	-	-	4,477,363
Operations and Maint Svcs.	15,967,101	19,241,436	430,000	-	-	-	-	-	35,638,537
Transportation Services	6,371,240	-	-	-	-	-	-	-	6,371,240
Co-Curricular Services	261,258	-	-	-	-	-	5,464,300	-	5,725,558
Food Services	-	-	-	-	-	6,823,850	-	-	6,823,850
Debt Services	-	314,500	-	-	8,378,222	-	-	-	8,692,722
Community Services	95,000	-	-	-	-	-	-	-	95,000
Other Uses	4,918,400	9,371,472	-	4,500,000	-	350,000	-	-	19,139,872
Total Expenditures	\$177,845,117	\$28,927,408	\$430,000	\$4,500,000	\$8,378,222	\$7,173,850	\$5,464,300	\$21,182,300	\$253,901,197

2021 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

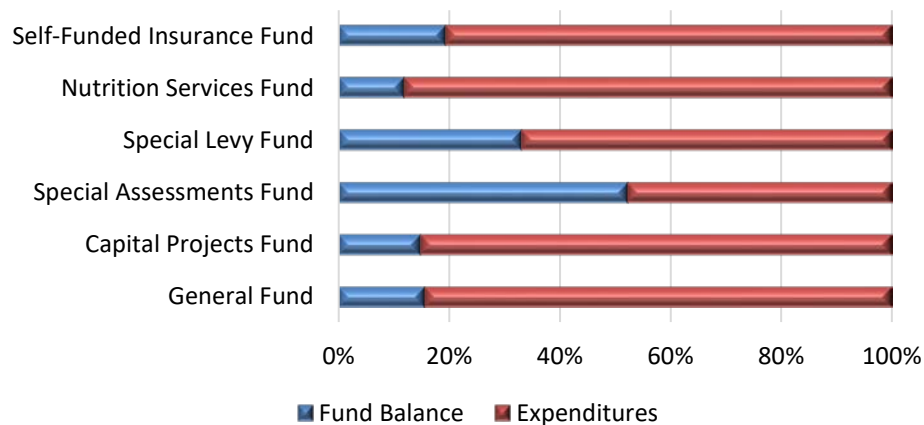
Unassigned fund balances consist of amounts not contained in other classifications and are available for any purpose.

Total Fund Balance Budget for All Funds

Fund	Fund Balance Comparison for All Funds			
	2020 Budget	2020 Actual	2021 Budget	% Change
General Fund	\$31,576,523	\$32,974,678	\$32,974,678	0.00%
Capital Projects Fund	\$11,014,834	9,540,882	5,068,174	(46.88%)
Special Assessments Fund	\$73,700	375,722	468,872	0.00%
Special Levy Fund	\$1,950,392	1,944,751	2,221,451	14.23%
Debt Service Fund	-	-	-	0.00%
Student Activities Fund	-	-	-	0.00%
Total Governmental Fund Balances	44,615,449	44,836,033	40,733,175	(9.15)%
Nutrition Services Fund	2,977,351	2,420,687	972,787	(59.81)%
Self-Funded Insurance Fund	6,755,785	4,364,798	5,105,498	16.97%
Total All Fund Balances	\$54,348,585	\$51,621,518	\$46,811,460	(9.32)%

Fund	2021 Beginning Fund Balance	Budgeted Revenues	Budgeted Expenditures	2021 Projected Ending Fund Balance
	General Fund	\$32,974,678	\$177,845,117	\$177,845,117
Capital Projects Fund	9,540,882	24,454,700	28,927,408	5,068,174
Special Assessments Fund	375,722	523,150	430,000	468,872
Special Levy Fund	1,944,751	4,776,700	4,500,000	2,221,451
Debt Service Fund	-	8,378,222	8,378,222	-
Student Activities Fund	-	5,464,300	5,464,300	-
Total Governmental Fund Balances	44,836,033	221,442,189	225,545,047	40,733,175
Nutrition Services Fund	2,420,687	5,725,950	7,173,850	972,787
Self-Funded Insurance Fund	4,364,798	21,923,000	21,182,300	5,105,498
Total All Fund Balances	\$51,621,518	\$249,091,139	\$253,901,197	\$46,811,460

Budgeted Fund Balance to Expenditures



SIGNIFICANT TRENDS, EVENTS and INITIATIVES

Fargo Public Schools considered many factors when setting the fiscal year 2020-21 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, property tax revenue will increase 3.88% from the prior year. The local economy is strong, and the City of Fargo continues to grow in population. The District's student population projects a decrease of approximately 200 students for the upcoming year due to families choosing to not enroll Kindergarten students amidst a pandemic. The District is anticipated to experience the lowest kindergarten enrollment since the 2007-08 school year. Enrollment is expected to recover in the future.

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. The contract was ratified on February 20, 2020.

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. As a result, the Explorer Academy is currently under construction along with the remodeling of Longfellow Elementary for ECSE programming. Discussions and analysis continue to take place regarding south side enrollment and potential boundary changes.

During the time of national riots, the District received feedback from the community to consider changing the name Woodrow Wilson, it's alternative high school. Through a process of community, staff, and student surveys, and in conjunction with policy, the Board voted in the fall of 2020 to rescind the name of Woodrow Wilson High School effective for the 2021-22 school year. The school will be renamed to Dakota High School.

Student and Staff Safety

The District 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.

Pandemic Planning and Reopening Schools

School Districts are operating with unprecedented challenges during COVID-19. Districts are expected to continue to deliver accessible education opportunities to all students while dealing with public health challenges, evolving understanding of COVID-19 and shifting guidelines, shifting circumstances, compressed timelines, and dramatic changes in practice – all while under intense scrutiny.

The District developed a “Smart Restart” reentry plan to our schools for students and staff for the 2020–21 school year, working with local, city, and state health officials, and utilizing recommendations from the North Dakota Department of Public Instruction and guidelines from the Centers for Disease Control and Prevention to create the structure for the plan.

Guiding Principles for reopening FPS Schools:

- Ensure the safety and well-being of all students and employees
- Promote equity and accessibility to learning for all students
- Provide instructional delivery systems to meet the needs of all students
- Foster positive relationships and interactions

Components for crafting the final version of the FPS Smart Restart Plan:

- Research by FPS administration regarding safe school restart plan components
- Staff, parent, and student responses to online surveys
- Staff work sessions to refine FPS Smart Restart Plan
- Parent and public input meetings to inform and further refine FPS Smart Restart Pan

In coordination with the “Smart Restart” plan, a COVID-19 Instructional Plan Committee was created to review data, discuss and determine the instructional level(s) the District will operate in on a bi-weekly basis. The goal of the committee is to bring students back to the classroom for full-time in-person instruction while also upholding the four guiding principles of the committee, which include ensuring the safety and well-being of all students and employees.

The District opened school in Level 3 Hybrid Instruction:



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. For the 2020-2021 school year, the District is planning to hire long-term substitutes to provide consistency to instructional levels.

Community Eligibility Provision Program

The District participates in the Community Eligibility Provision (CEP) program at Madison Elementary and Jefferson Elementary. Ed Clapp Elementary will begin program participation in fiscal year 2021. 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.

Universal Free Meal Service

A breakfast and lunch meal are provided to all students daily at no cost due to the USDA's extension of emergency feeding programs as the country continues to recover from the COVID-19 pandemic. Free meals are provided through the 2020-21 school year.

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 and the south side of the district
- Renovations to provide secure entrances at various schools
- Relocation of District office and central administration
- Relocation of the alternative high school and adult education programs
- Artificial turf installation at Davies High School
- On-going operational maintenance costs
- Attracting and retaining highly qualified staff
- Maintaining an appropriate funding level for health and dental insurance benefits



SIGNIFICANT FINANCIAL and DEMOGRAPHIC CHANGES

During the budgeting process, resources are shifted to both develop programming necessary to serve all students and provide professional development for staff in areas of need.

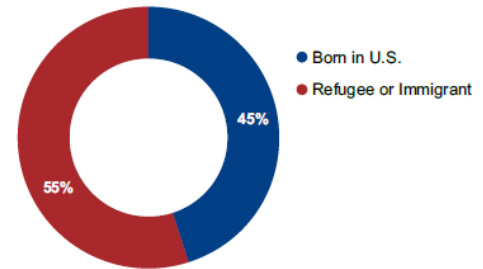
English Learners

The English Learner (EL) Program identifies and provides specialized English language instruction for students who qualify for services. Students are screened and through the District's Home Language Survey and then are evaluated through the WIDA Screener test. The FPS EL Department is comprised of 37 members (administrators, teachers, paraprofessionals, and support services personnel) that serviced 1,008 EL students in 23 buildings during the 2019-20 school year.

EL specialized instruction is delivered by highly qualified EL teachers and is targeted to build student's English proficiency (listening, speaking, reading and writing), academic content knowledge, acculturation skills, and choice (college, career, and life) readiness. EL services vary depending on individual student need.

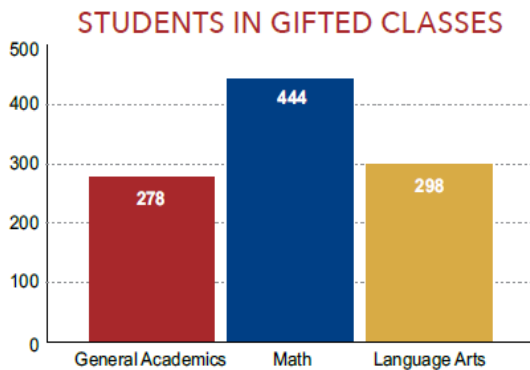
Annually, all EL students take a standardized WIDA ACCESS test to determine English language proficiency. Students are exited from the EL program when they score a 5 (deemed Proficient) on the ACCESS test. Students exited from the EL program continue to be progress monitored for two years to ensure they are being successful in mainstream classes.

ENGLISH LEARNER STUDENTS



▶ An immigrant is someone who chooses to permanently resettle to another country. A migrant is someone who chooses to live in another country for a time to find work or better living conditions. Both immigrants and migrants are typically able to return to their country as they choose. A refugee is someone who has been forced to flee his/her home country to seek asylum/refuge in a different country. A refugee is typically unable to return to his/her country until persecution and violence have ended.

Gifted Services



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. Students receiving gifted services will have an Individualized Learning Plan (ILP). The student's progress is reviewed each year to determine if the

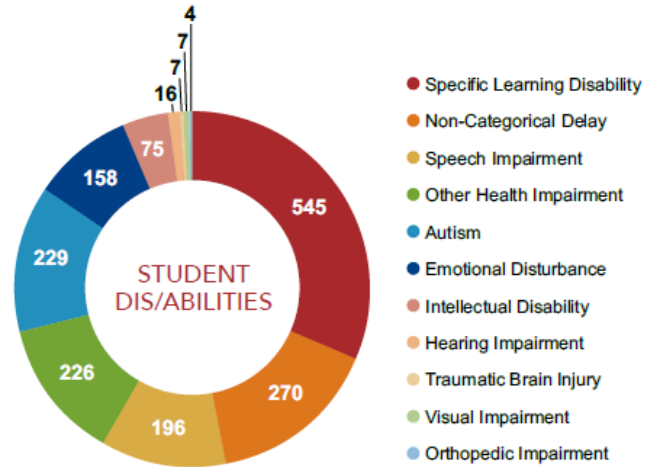
service is still appropriate match.

When a student reaches grades 9-12, they may elect to enroll in Advanced Placement and/or Dual Credit courses to further their accelerated learning opportunity.

Special Education

Approximately 14% 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). Students are identified to receive appropriate special education services through the District's Multi-Tiered System of Supports (MTSS) process. District instruction is provided by licensed regular education and special education teachers. Many of our students receive additional supports with paraeducator staff.



The FPS Special Education Department is staffed by more than 140 service providers that includes not only specialized instructors, but also speech/language pathologies, occupational and physical therapists, and school psychologists.

Trollwood Performing Arts School and Bluestem Center for the Arts

Established in 1979 as an extension of the theatre arts curriculum offered during the regular school year, Trollwood Performing Arts Schools (TPAS) is a unique program of the District. TPAS provides intensive K-12 performing arts education and performance opportunities along with youth leadership training during the summer months. The program utilizes both indoor and outdoor learning spaces on the campus of Bluestem Center for the Arts, in Moorhead, MN. Programs are led and taught by local, regional, and nationally renowned instructors and professional artists. The flagship program of TPAS is its Mainstage Musical. High school students stage and perform all aspects of a musical production on an expansive outdoor stage under the guidance of a team of professionals. This annual TPSAS musical has become a major tourist attraction for the region.

For 2019, TPAS:

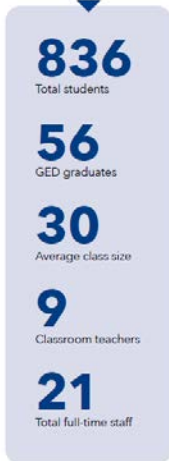
- Offered 12 youth education programs
- Served 1,160 individual students
- Provided 108 arts learning opportunities
- Educated 1,751 participants, based on per learning opportunities
- Presented 78,318 hours of instructional time
- Summer programs operated at 92% capacity
- Staged Disney's *Freaky Friday*, seen by 15,043 audience members across 11 performances.

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, pre-academic, large and fine motor skills, social and emotional behavior, communication (articulation and language), and or adaptive behavior, or who have vision or hearing loss.



Adult Education



Fargo Adult Learning Center (FALC) assists adult students in reaching their academic, employment, and post-secondary goals. The FALC has four primary program focus areas: English as a Second Language (ESL), General Educational Development (GED), Certified Nursing Assistant (CNA) Training, and Family Literacy/Even Start. The FALC is located at Agassiz, home to several of the District's alternative learning and community development programs.

Elder Citizen classes, activities, and Senior Dining are also offered at the FALC in collaboration with Lutheran Social Services of North Dakota.

The average FALC student stays with the program for five months. Testing is an integral part of the learning process – all students are pre- and post-tested and FALC staff follow up with alumni on a quarterly basis for one year following program completion.

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) curriculums enrich learner education with a career lens, utilizing real-world projects, industry aligned skills, technology integration, job shadowing, industry certifications, capstone projects, and post-secondary partnerships. Grounded to labor market needs and essential workforce skills, CTE provides students with content, technical skills, and dispositions to succeed in future careers, college, military, and life.

In 2019-20, FPS CTE teachers partnered directly with local industry to bridge high school curriculums with skills needed in today's workplace. Post-secondary program alignment added dual credit options and improved articulation for student preparedness to transition to college.

In 2019-20, FPS unveiled a Career Pathway Planning Guide to communicate the scope of career and technical education high school course options available to students to cultivate their passion and engage in learning. FPS students begin CTE course exploration in middle school, which expands to 70 high school courses, across ten pathways.

In addition to content knowledge, CTE compels students to develop 21st Century Skills to communicate, collaborate as teams, cultivate creativity, and think critically to apply academics and problem-solve projects. CTE also motivates students to stay in high school, with a 95% graduation rate for FPS high school students who concentrated on CTE curriculum. During the 2019-20 school year, 2,382 students took CTE courses in grades 9 – 12.



BUDGET PROJECTION FOR ALL FUNDS

	Budget 2021	Projected 2022	Projected 2023	Projected 2024
General Fund				
Property Taxes	\$54,092,000	\$56,161,000	\$58,312,000	\$60,549,000
State Revenues	105,301,030	105,279,000	106,955,000	108,061,000
Federal Revenues	14,973,754	12,575,000	12,077,000	11,579,000
Other Local Revenues	3,128,333	3,257,000	3,341,000	3,448,000
Other Sources of Funds	350,000	350,000	350,000	350,000
Total Revenues	177,845,117	177,622,000	181,035,000	183,987,000
Salaries	107,946,760	108,566,650	110,692,900	112,702,300
Employee Benefits	34,972,596	35,505,000	36,499,000	37,523,000
Purchased Professional Services	4,721,066	4,277,000	4,212,000	4,048,000
Purchased Property Services	3,257,650	3,743,000	3,749,000	3,555,000
Other Purchased Services	10,839,602	9,305,000	9,591,000	9,889,000
Materials & Supplies	7,723,600	7,788,000	7,764,000	7,646,000
Land & Equipment	2,441,498	2,500,000	2,500,000	2,500,000
Other Objects	946,287	900,000	900,000	900,000
Other Uses of Funds	4,996,058	5,037,350	5,127,100	5,223,700
Total Expenditures	177,845,117	177,622,000	181,035,000	183,987,000
Excess (Deficit)	\$-	\$-	\$-	\$-
Capital Projects Fund				
Property Taxes	\$6,299,000	\$6,544,000	\$6,799,000	\$7,064,000
Other Local Revenues	167,500	267,500	265,500	263,500
Other Sources of Funds	17,988,200	5,500,000	5,500,000	5,500,000
Total Revenues	24,454,700	12,311,500	12,564,500	12,827,500
Purchased Professional Services	848,127	300,000	-	100,000
Purchased Property Services	10,261,598	2,200,000	-	1,400,000
Other Purchased Services	-	-	-	-
Materials & Supplies	-	10,000	-	-
Land & Equipment	7,161,610	500,000	-	-
Other Objects	1,284,601	20,000	20,000	20,000
Other Uses of Funds	9,371,472	8,695,970	6,844,744	7,212,782
Total Expenditures	28,927,408	11,725,970	6,864,744	8,732,782
Excess (Deficit)	(\$4,472,708)	\$585,530	\$5,699,756	\$4,094,718
Special Assessments Fund				
Property Taxes	\$523,150	\$543,250	\$564,250	\$586,250
Other Local Revenues	-	-	-	-
Other Sources of Funds	-	-	-	-
Total Revenues	523,150	543,250	564,250	586,250
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)	\$93,150	\$113,250	\$134,250	\$156,250
Special Levy Fund				
Property Taxes	\$4,776,700	\$4,961,700	\$5,154,700	\$5,354,700
Other Uses of Funds	4,500,000	5,500,000	5,500,000	5,500,000
Excess (Deficit)	\$276,700	(\$538,300)	(\$345,300)	(\$145,300)

BUDGET PROJECTION FOR ALL FUNDS (continued)

	Budget 2021	Projected 2022	Projected 2023	Projected 2024
Debt Service Fund				
Other Sources of Funds	\$8,378,222	\$8,996,320	\$7,141,844	\$7,511,482
Total Revenues	8,378,222	8,996,320	7,141,844	7,511,482
Other Objects	2,616,830	2,642,064	2,444,696	2,231,412
Other Uses of Funds	5,761,392	6,354,256	4,697,148	5,280,070
Total Expenditures	8,378,222	8,996,320	7,141,844	7,511,482
Excess (Deficit)	\$-	\$-	\$-	\$-
Nutrition Services Fund				
State Revenues	\$50,000	\$50,000	\$50,000	\$50,000
Federal Revenues	\$3,468,250	\$3,441,500	\$3,497,500	\$3,553,900
Other Local Revenues	\$2,177,700	\$4,002,700	\$4,083,600	\$4,166,800
Other Sources of Funds	\$30,000	\$30,000	\$30,000	\$30,000
Total Revenues	\$5,725,950	\$7,524,200	\$7,661,100	\$7,800,700
Salaries	2,771,821	2,831,000	2,887,000	2,944,000
Employee Benefits	791,600	825,300	850,400	876,300
Purchased Professional Services	88,000	105,000	105,000	105,000
Purchased Property Services	135,500	74,000	74,000	99,000
Other Purchased Services	80,500	5,500	5,500	5,500
Materials & Supplies	2,816,429	3,228,400	3,259,200	3,290,900
Land & Equipment	125,000	100,000	125,000	125,000
Other Objects	15,000	5,000	5,000	5,000
Other Uses of Funds	350,000	350,000	350,000	350,000
Total Expenditures	7,173,850	7,524,200	7,661,100	7,800,700
Excess (Deficit)	(\$1,447,900)	\$-	\$-	\$-
Student Activities Fund				
Other Local Revenues	\$889,300	\$890,000	\$2,215,000	\$890,000
Other Sources of Funds	4,575,000	4,667,000	4,760,000	4,855,000
Total Revenues	5,464,300	5,557,000	6,975,000	5,745,000
Salaries	2,771,215	3,066,300	3,127,300	3,189,300
Employee Benefits	569,396	467,450	476,450	485,450
Purchased Professional Services	234,794	185,000	188,000	191,000
Purchased Property Services	237,531	232,000	1,535,000	238,000
Other Purchased Services	836,289	784,350	821,350	808,350
Materials & Supplies	292,460	301,000	306,000	312,000
Land & Equipment	308,627	325,000	325,000	325,000
Other Objects	213,988	195,900	195,900	195,900
Total Expenditures	5,464,300	5,557,000	6,975,000	5,745,000
Excess (Deficit)	\$-	\$-	\$-	\$-
Internal Service Fund				
Other Local Revenues	\$21,323,000	\$22,486,000	\$24,522,000	\$26,759,000
Other Sources of Funds	600,000	600,000	600,000	600,000
Total Revenues	21,923,000	23,086,000	25,122,000	27,359,000
Employee Benefits	19,065,000	20,625,000	22,421,000	24,375,000
Purchased Professional Services	925,000	950,000	976,000	1,003,000
Other Purchased Services	1,157,000	1,215,000	1,276,000	1,340,000
Materials & Supplies	25,000	25,000	25,000	25,000
Other Objects	10,300	13,000	13,000	13,000
Total Expenditures	21,182,300	22,828,000	24,711,000	26,756,000
Excess (Deficit)	\$740,700	\$258,000	\$411,000	\$603,000
Total All Funds	(\$4,810,058)	\$418,480	\$5,899,706	\$4,708,668

INFORMATIONAL SECTION

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 2020 and collection year 2021 is as follows:

District Property Values

	Market Value 100%	Assessed Value 50%	Equalization Factor %	Net Taxable Value
Real Property				
Residential	\$5,545,946,911	\$2,772,973,456	9%	\$249,567,611
Commercial	3,575,865,420	1,787,932,710	10%	178,793,271
Agricultural	16,862,700	8,431,350	10%	843,135
Utilities				
Railroad	10,076,820	5,038,410	10%	503,841
Other Utilities	114,977,000	57,488,500	10%	5,748,850
Tax Credits				
Homestead Credit	-	-		(2,504,966)
Veterans Credit	-	-		(2,336,391)
Adjusted Total	\$9,263,728,851	\$4,631,864,426		\$430,615,351

Assessment Year	Market Value	Assessed Value	Net Taxable Value
2020	\$9,263,728,851	\$4,631,864,426	\$430,615,351
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.

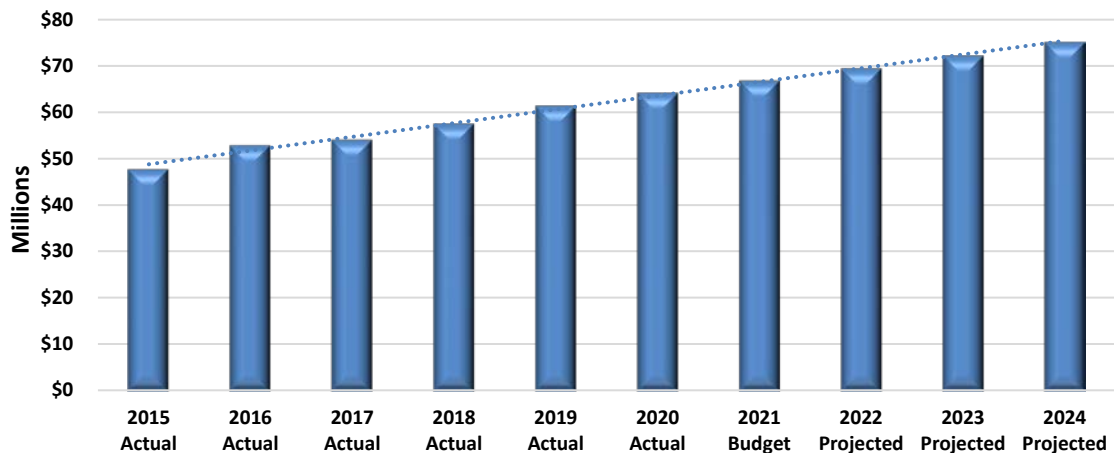
North Dakota residents over 65 years of age whose income is less than \$42,000 receive a homestead property tax credit. The credit is subtracted from their tax bill. Local government entities are reimbursed by the state for all homestead credits. Therefore, the District, as well as other local government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

Enacted in 2009 by the North Dakota State Legislature, the disabled veteran’s 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 veteran’s credit.

District Tax Collections

Levy Year	Collection Year	Amount of Levy	Net Levy (95% of Levy)	Amount Collected	% of Net Levy
2019	2020	\$64,176,155	\$60,967,347	\$60,938,208	99.95%
2018	2019	61,400,132	58,330,125	58,364,833	100.06%
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%

Property Tax Revenue Forecast



Mill Levy Summary

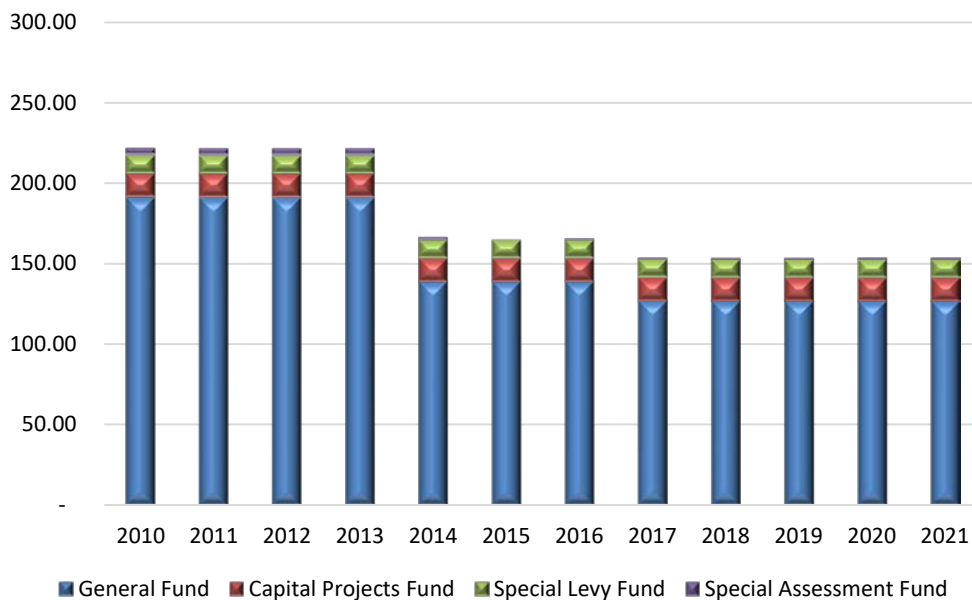
The mill levy is determined each year by dividing the total amount of dollars needed by each political subdivision (city, county, schools, etc.) from property tax by the total taxable value of the city of Fargo. This, in effect, ends up being the percentage of taxable value that is levied or assessed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

Tax Return: Each mill will return \$435,457 on a taxable valuation of \$435,456,708				\$435,457
Value of one mill:				
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



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

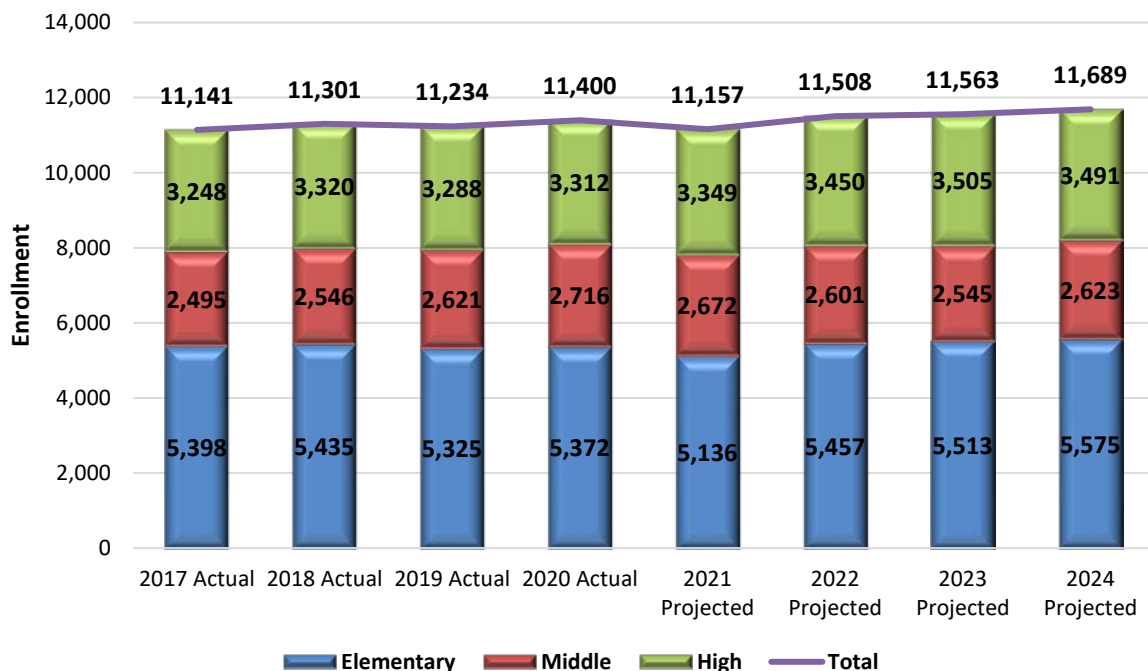
The effect on enrollment due to COVID-19 could not have been predicted. The District was impacted most at the elementary level, specifically in Kindergarten. Future projections factor in the potential impact of COVID-19 and the District working toward in-person instruction.

Enrollment projections depict an increase of 641 students over the next five years. These increases will pose challenges in building capacity at the following schools:

- Bennett Elementary over capacity in 2024-25
- Clara Barton Elementary currently at capacity
- Ben Franklin near capacity in 2025-26
- Discovery Middle School at capacity all years of projection
- Davies High School at capacity all years of projection

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



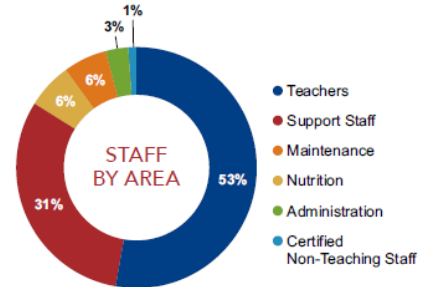
Note: Pre-K special education and alternative high school students are not included in this data

PERSONNEL TRENDS

Staffing is the largest component of the budget, accounting for \$168.9M or 66.52% 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.

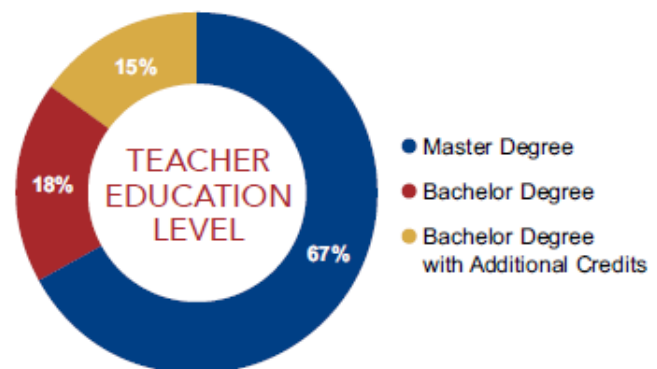
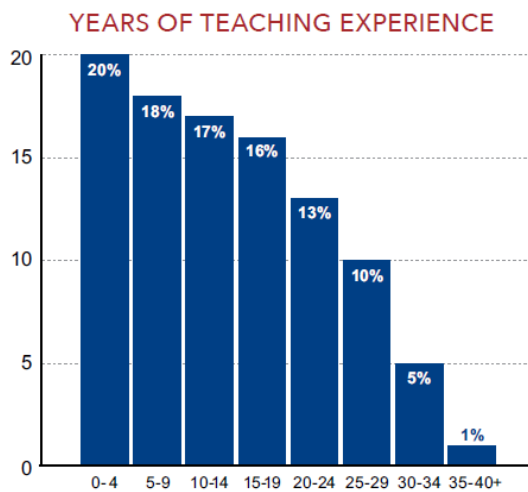


Human Resource Allocation by Employee Group

	Actual 2017	Actual 2018	Actual 2019	Actual 2020	Budget 2021	Projected 2022	Projected 2023	Projected 2024
Administration	56.00	57.00	52.00	62.00	67.00	68.00	69.00	69.00
Support Staff	469.35	525.32	564.60	575.50	577.10	578.10	579.10	579.10
Nutrition Services	72.57	71.54	72.36	74.36	76.86	76.86	76.86	76.86
Maintenance	129.00	144.39	139.81	140.81	141.31	142.31	142.31	142.31
Certified Non-Teaching	103.10	100.10	99.60	101.60	102.60	103.60	103.60	103.60
Teachers	855.80	874.47	893.43	930.92	946.30	951.30	956.30	961.30
Total	1,685.82	1,772.82	1,821.80	1,885.19	1,911.17	1,920.17	1,927.17	1,932.17

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

Teacher Experience and Education



CHANGES IN DEBT

The District has no general obligation debt. Recent changes in debt are reflective of the refunding of the District's Limited tax School building Bonds, Series 2015 and the Limited Tax School Building bonds that were issued in September of 2020.

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	\$4,631,864,426
Limit Percentage	5%
Authorized Debt Limit (100%)	231,593,221
Debt Subject to Limit	91,775,018 **
Legal Debt Margin	<u>\$139,818,203</u>

Outstanding Debt by Issue

Date Issued	Issue	Original Issue Size	Interest Range	Maturities Outstanding	Principal Outstanding
11/1/2012	Limited Tax Refunding	\$24,615,000	2.00%-2.25%	5/1/2020-23	\$ 7,085,000
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	4,610,018
2/23/2016	Limited Tax School Building*	9,160,000	2.00%-4.00%	8/1/2020-36	8,085,000
2/23/2016	Limited Tax Refunding*	14,310,000	5.00%	8/1/2020-24	10,160,000
8/1/2018	Limited Tax School Building*	14,000,000	4.00%-5.00%	8/1/2020-38	13,570,000
7/10/2019	Limited Tax School Building	18,475,000	2.40%-3.00%	8/1/2020-32	18,475,000
9/8/2020	Limited Tax School Building*	11,205,000	2.00%-5.00%	8/1/2022-41	11,205,000
2/15/2017	Lease Revenue Refunding	8,975,000	3.00%-5.00%	5/1/2020-24	1,115,000 **
					<u>\$ 92,890,018</u>

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

** Building Authority Bond

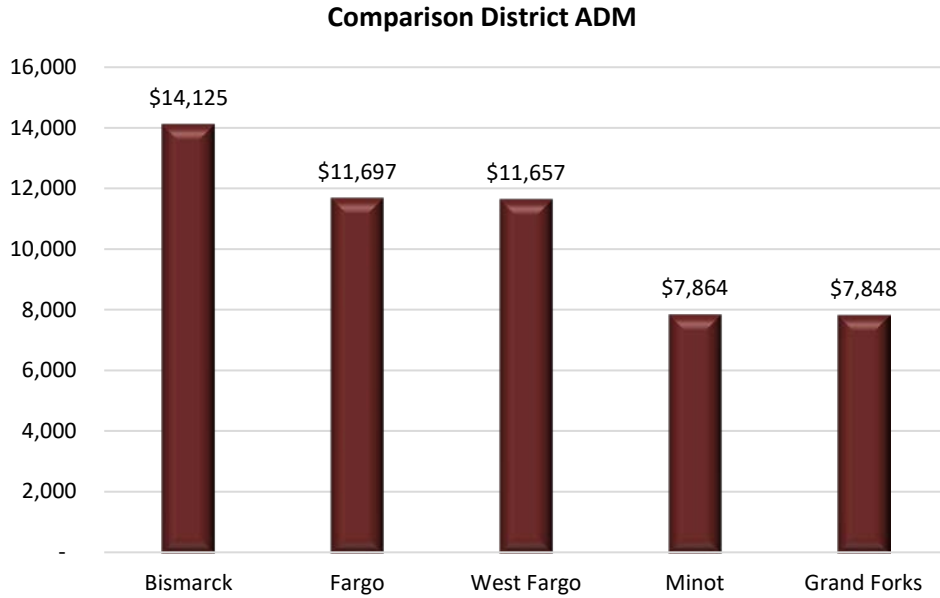
Annual Debt Maturities

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

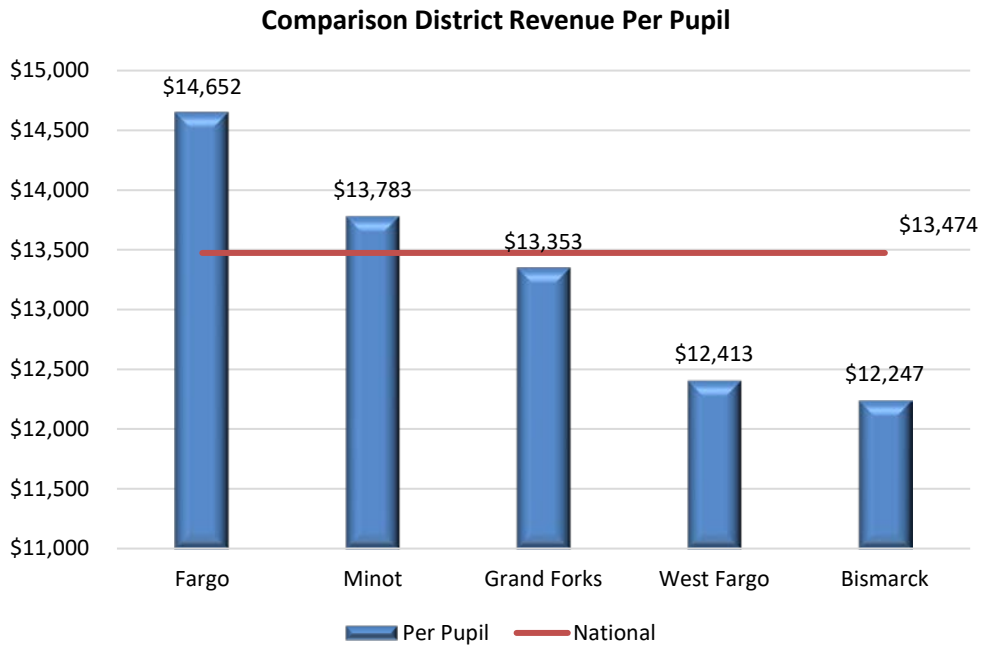
Year	Total Principal	Total Interest	Total Debt Service
2021	\$5,761,392	\$2,616,830	\$8,378,222
2022	6,354,256	2,642,064	8,996,320
2023	4,697,148	2,444,696	7,141,844
2024	5,280,070	2,231,412	7,511,482
2025	6,783,020	1,983,837	8,766,857
2026	7,356,001	1,766,406	9,122,407
2027	7,719,011	1,572,596	9,291,607
2028	6,747,051	1,371,018	8,118,069
2029	5,685,121	1,179,386	6,864,507
2030	5,868,222	993,784	6,862,006
2031	6,056,355	819,557	6,875,912
2032	6,224,518	641,824	6,866,342
2033	4,567,713	476,529	5,044,242
2034	2,330,940	373,301	2,704,241
2035	2,394,200	306,517	2,700,717
2036	2,130,000	237,575	2,367,575
2037	2,200,000	169,650	2,369,650
2038	1,650,000	108,700	1,758,700
2039	1,700,000	55,000	1,755,000
2040	685,000	20,850	705,850
2041	700,000	7,000	707,000
Totals	\$92,890,018	\$22,018,532	\$114,908,550

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 2020 school district financial reports submitted to NDDPI are as follows:

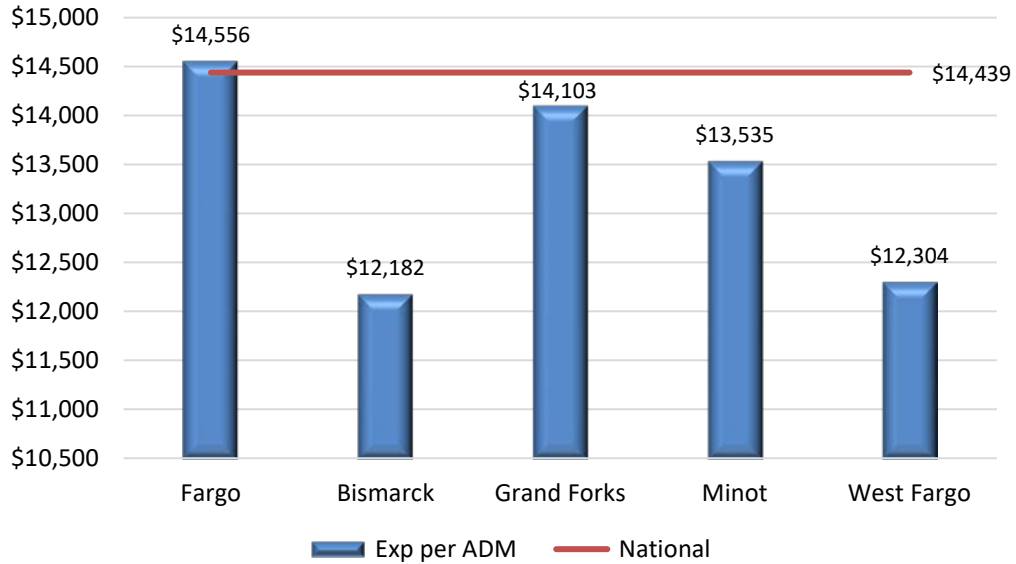


Revenue Per Pupil



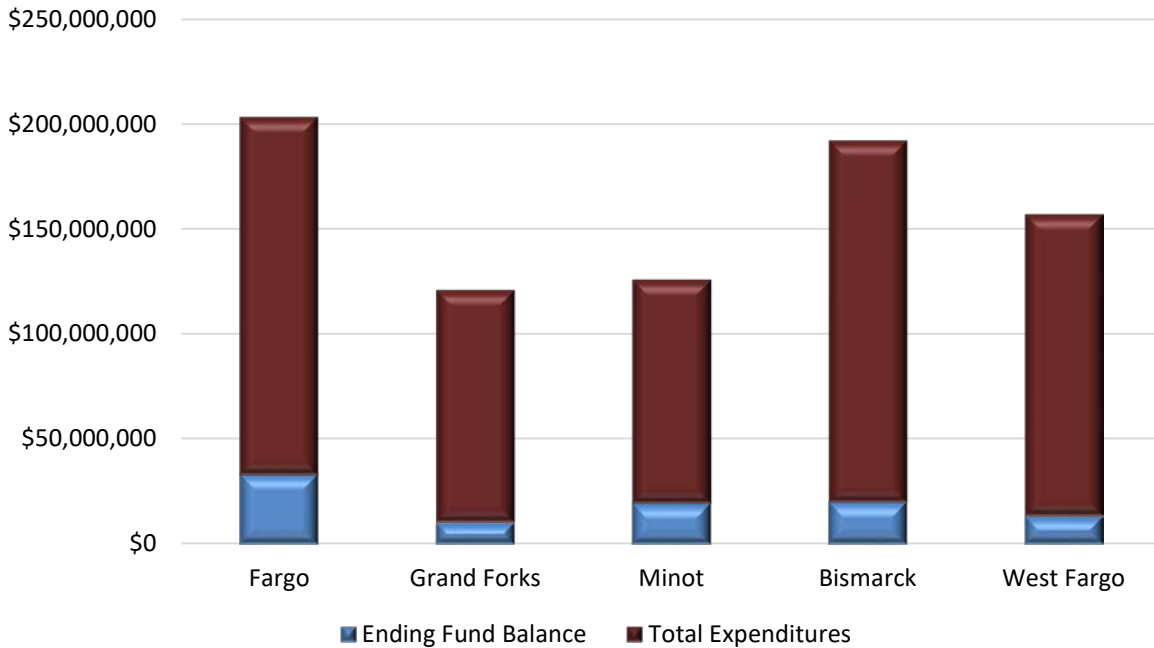
Per Pupil Expenditures

Comparison District Expenditures Per Pupil



General Fund Balance as a Percentage of Expenditures

Comparison District General Fund Balance as a % of Expenditures



Average Class Size

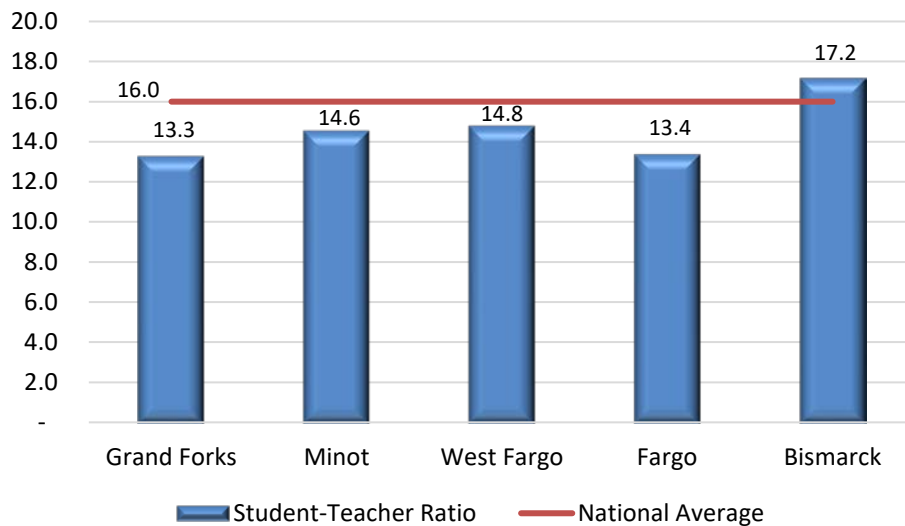
Average class size is calculated by dividing the numbers of students enrolled by the number of classes. The comparison districts report average class sizes for elementary students between 19 and 22 students. The national average is 21.2 with the North Dakota statewide average being 17.7.

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

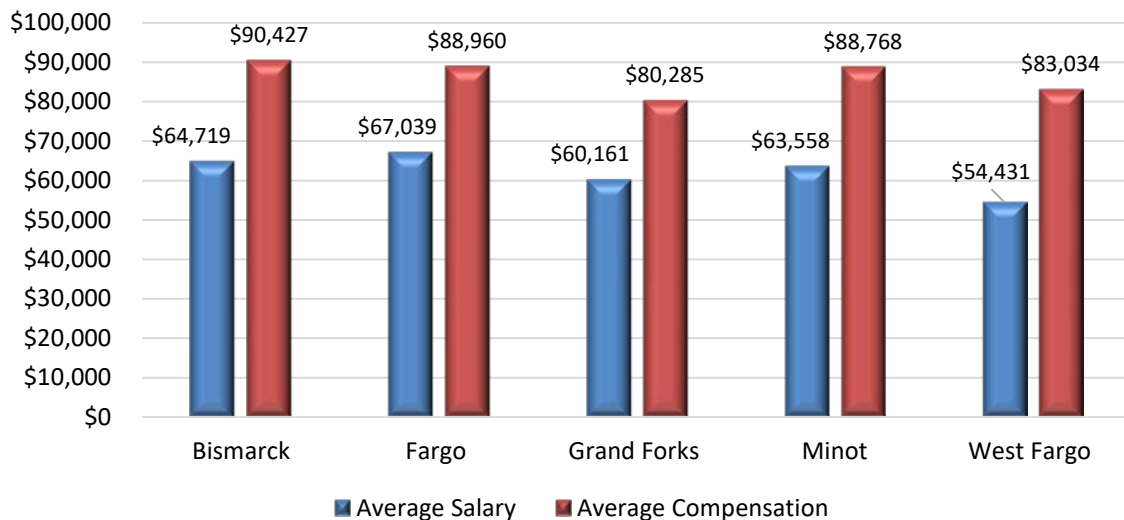
- Primary – 21 average
- Intermediate – 22 average
- Secondary core academic classes – 26

Student-Teacher Ratio and Average Teacher Salary and Compensation

Comparison District Student Teacher Ratio



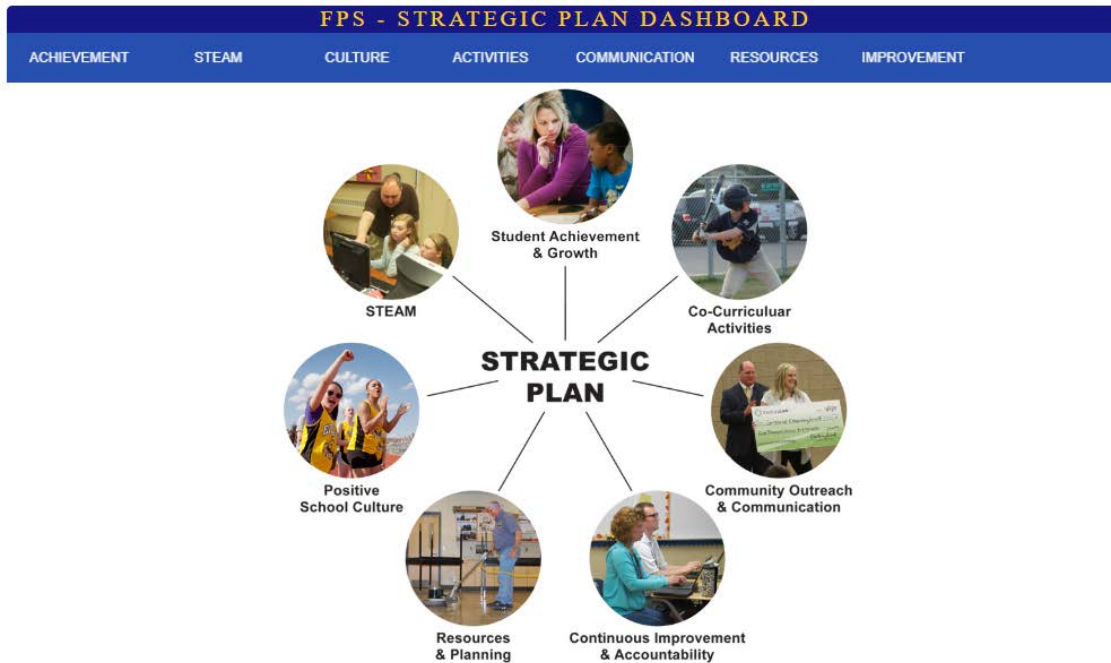
Comparison District Average Teacher Salary and Compensation



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 [Strategic Plan Dashboard](#) 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 - STRATEGIC PLAN DASHBOARD

ACHIEVEMENT | STEAM | CULTURE | ACTIVITIES | COMMUNICATION | RESOURCES | IMPROVEMENT

Strategic Initiative 1: Student Achievement and Growth

Lifelong Learning

Goal 1 & 2 - Standards-Based Education

- Standards Based Scorecard

Goal 3 - Integrated Technology

- Technology Integration in Classroom Activities
- Long Range Technology Plan

Goal 4 - Assessment

- aimswebPlus
- Benchmark Reading Assessment
- MAP
- NDSA
- American College Testing - ACT
- Advanced Placement - AP

Support for Learning

Goal 1 - Professional Learning Communities (PLC)

- Strategic Plan Survey

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

- Strategic Plan Survey
- Multi-Tiered System of Supports Handbook

Our Mission: Achieving excellence by educating and empowering all students to succeed

ORGANIZATIONAL SECTION



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



Rebecca Knutson, President
Elected: 2014
Term Expires: 2022



Robin Nelson, Vice President
Elected: 2018
Term Expires: 2022



Jennifer Benson
Elected: 2014
Term Expires: 2022



Dr. Tracie Newman
Elected: 2020
Term Expires: 2024



Nikkie Gullickson
Elected: 2020
Term Expires: 2024



Jim Johnson
Elected: 2001
Term Expires: 2024



Seth Holden
Elected: 2020
Term Expires: 2024



Brian Nelson
Elected: 2018
Term Expires: 2022



David Paulson
Elected: 2014
Term Expires: 2022

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 11,500 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), a world-wide, non-profit, non-partisan organization that conducts rigorous, on-site external reviews by highly trained and experienced education professionals of Pre-K through grade 12 schools and school systems to ensure that all learners realize their full potential.

Cognia is the largest community of education professionals in the world. They work with more than 32,000 schools and school systems that employ more than four million educators and enroll more than 20 million students, across the United States and 70 other nations.

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 a review in the 2020-2021 school year.

Accreditation is important to the entire Fargo Public Schools community. By achieving accreditation, 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.

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

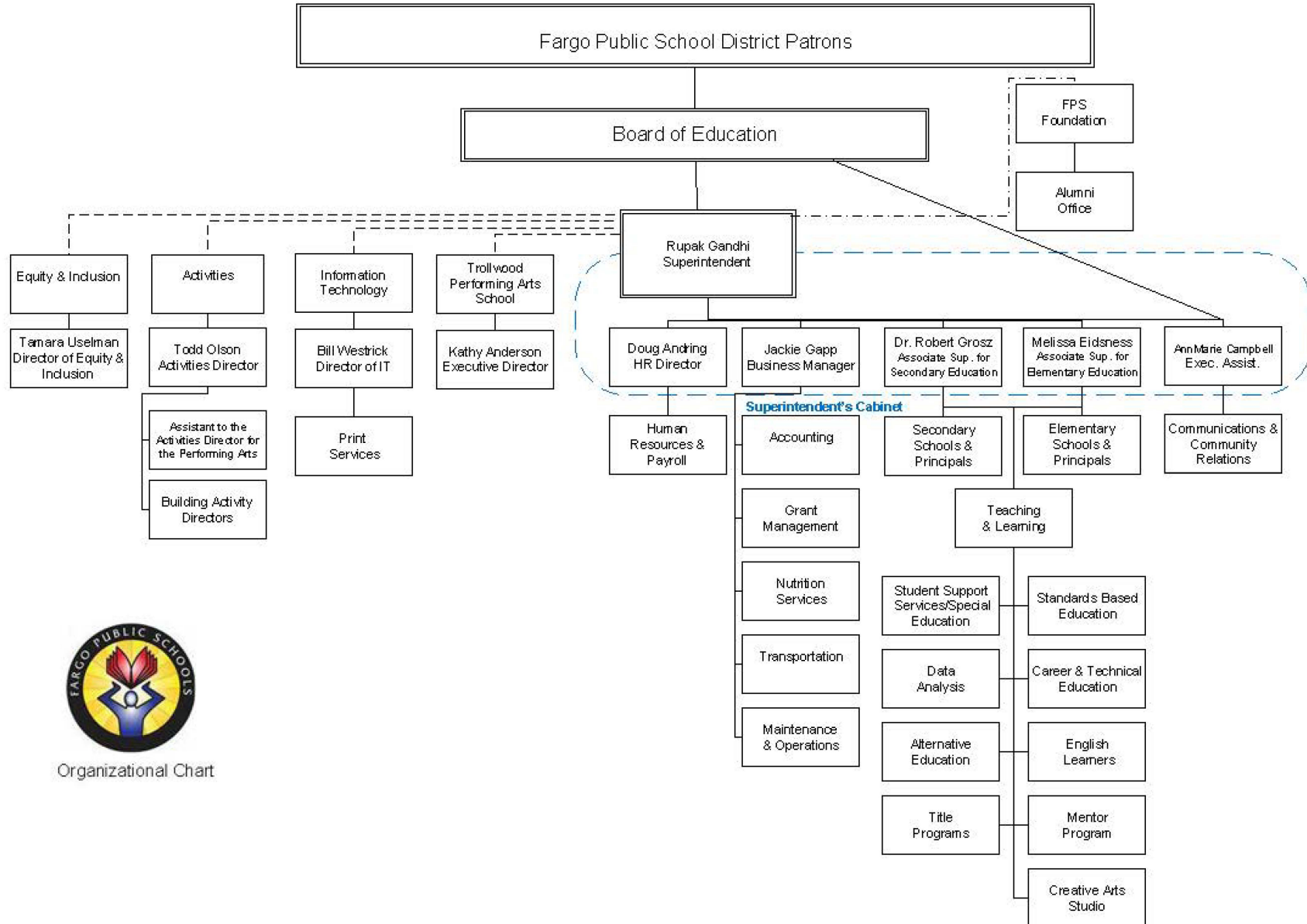
Middle School Principals

Shane Martin	Ben Franklin Middle School
Brad Larson	Carl Ben Eielson Middle School
Amy Herrick	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





Organizational Chart















ELEMENTARY BOUNDARIES MAP



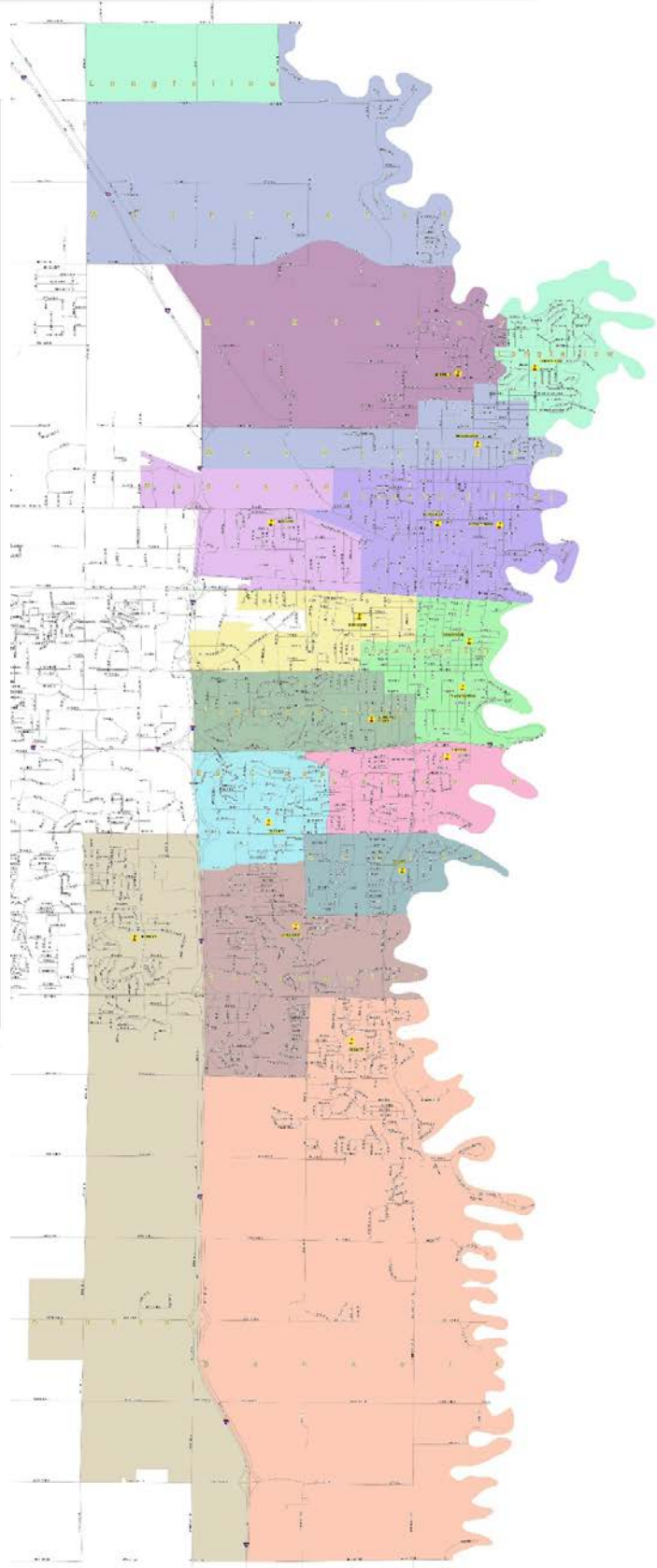
**Fargo Public Schools
Elementary Boundaries**

-  School Locations
-  Streets


Elementary Schools

-  Bennett Elementary
-  Centennial Elementary
-  Clara Barton Elementary (3-5)/Hawthorne(K-2)
-  Eagles Elementary
-  Ed Clapp Elementary
-  Jefferson Elementary
-  Kennedy Elementary
-  Lewis and Clark Elementary
-  Lincoln Elementary
-  Longfellow Elementary
-  Madison Elementary
-  McKinley Elementary
-  Roosevelt Elementary (3-5)/Horace Mann (K-2)
-  Washington Elementary

Sources - Fargo Public Schools, Cass County, ND Copyright - GuideK12, LLC






SECONDARY BOUNDARIES MAP






Fargo Public Schools
Secondary Boundaries

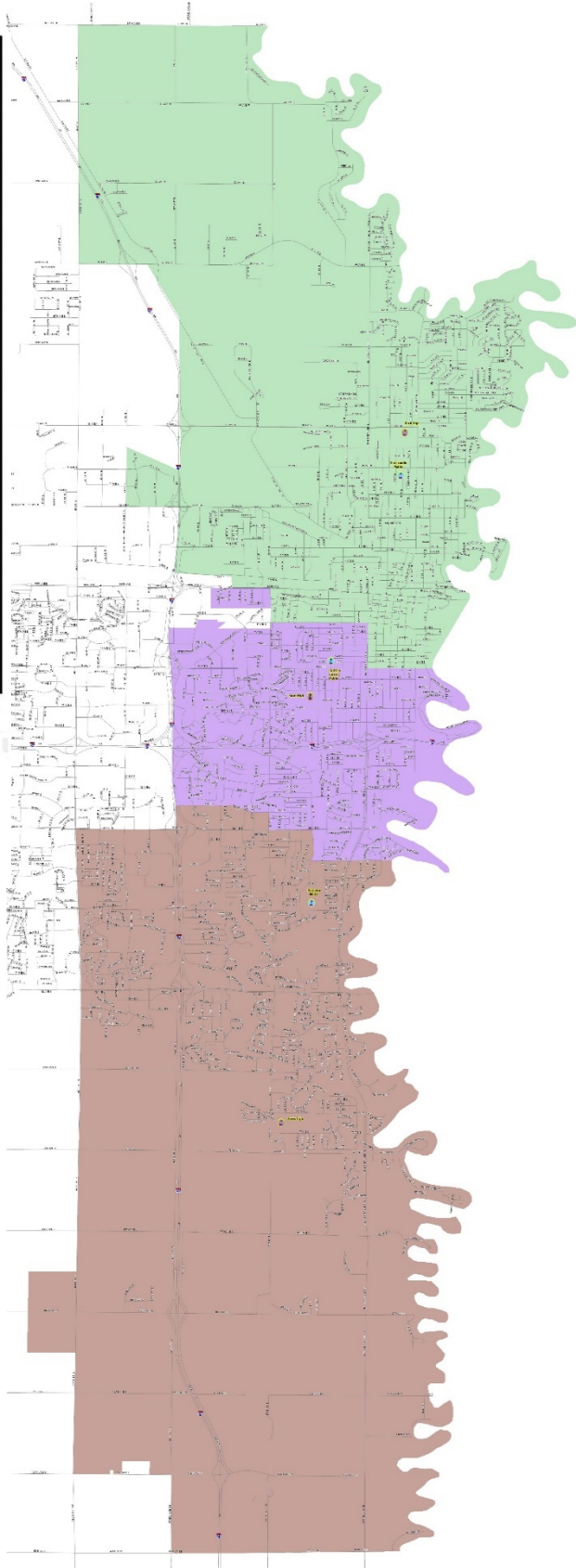
School Locations

-  Middle Schools
-  High Schools
-  Streets

Secondary Schools

-  Ben Franklin Middle/North High
-  Carl Ben Eielson Middle/South High
-  Discovery Middle/Davies High

Sources - Fargo Public Schools, Cass County, ND Copyright - GuideK12, LLC



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 2021 school year include:

- Completion of office remodeling and secure entrances at Lincoln Elementary, Longfellow Elementary, and Clara Barton Elementary
- Addition to Lewis & Clark Elementary for Setting D programming for students with special needs with occupancy projected for fall of 2021
- Building use adjustment and renovation for the ECSE program at Longfellow Elementary
- Relocation of the district office

Long-Range Projects:

- 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
- Relocation of the alternative high school and adult education program
- Southside ECSE location





BENNETT ELEMENTARY SCHOOL

22

Average class size

62.1

Total full-time staff

13

Languages spoken

5%

of students are English Learners

17%

of students receive free and reduced meals

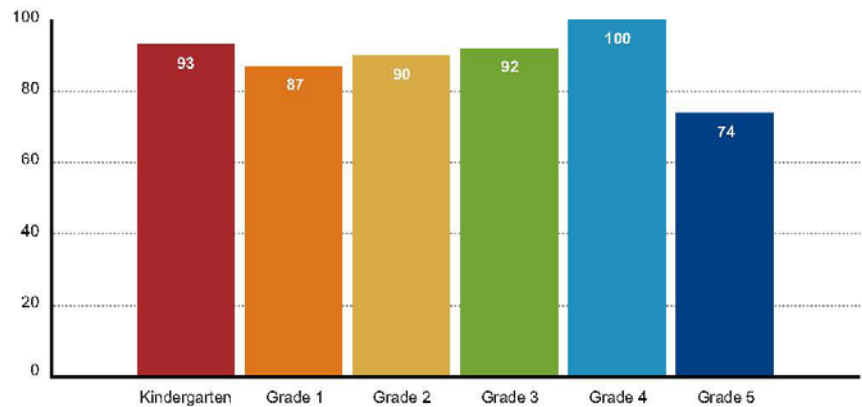
9%

of students receive gifted or enrichment services

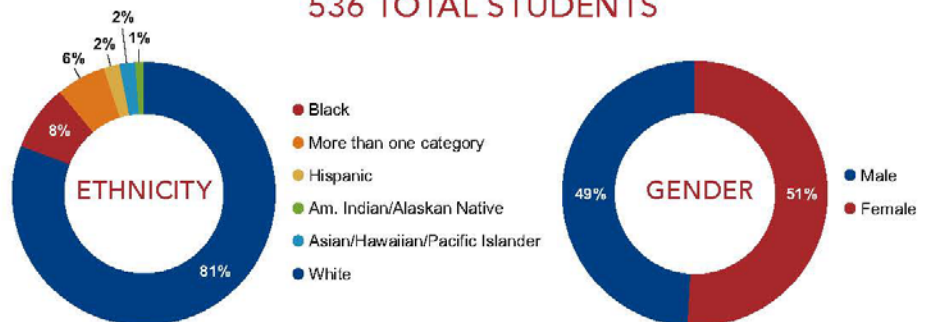
10%

of students receive special education services

STUDENT ENROLLMENT 2019-20



536 TOTAL STUDENTS



MAP ASSESSMENT - PERCENT OF STUDENTS PROFICIENT

GRADE	READING	MATH
Grade 2	46.2	37.4

MAP ASSESSMENT - PERCENT OF STUDENTS ACHIEVING GROWTH

GRADE	READING	MATH
Grade 3	42.9	50.6
Grade 4	64.1	69.2
Grade 5	47.8	52.2

ND ASSESSMENT - PERCENT OF STUDENTS PROFICIENT

GRADE	READING	MATH	SCIENCE
No testing due to Coronavirus			



CENTENNIAL ELEMENTARY SCHOOL

21

Average class size

68.8

Total full-time staff

18

Languages spoken

4%

of students are English Learners

21%

of students receive free and reduced meals

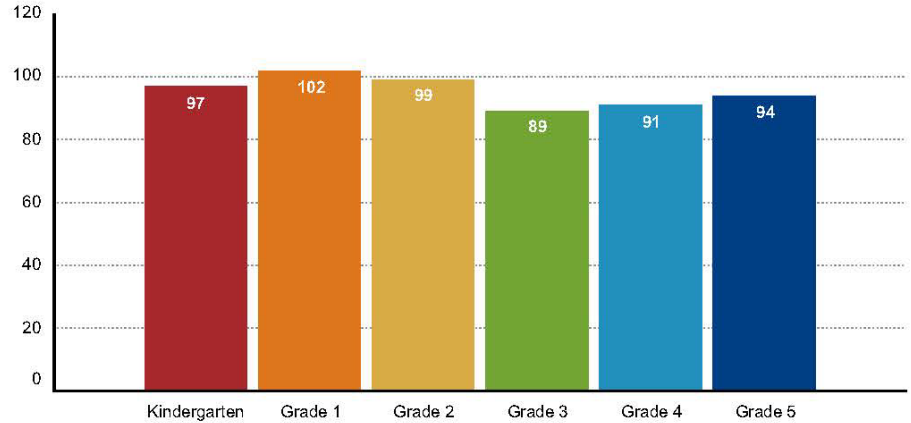
7%

of students receive gifted or enrichment services

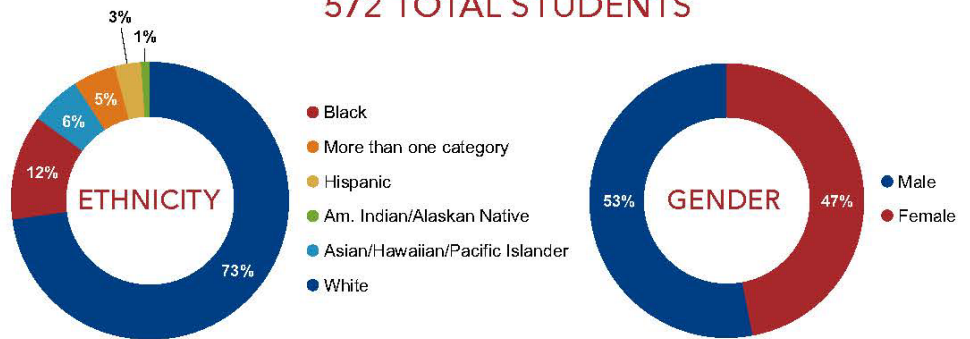
10%

of students receive special education services

STUDENT ENROLLMENT 2019-20



572 TOTAL STUDENTS



MAP ASSESSMENT - PERCENT OF STUDENTS PROFICIENT

GRADE	READING	MATH
Grade 2	34.4	42.6

MAP ASSESSMENT - PERCENT OF STUDENTS ACHIEVING GROWTH

GRADE	READING	MATH
Grade 3	56.4	61.5
Grade 4	59	49.4
Grade 5	53.5	40.9

ND ASSESSMENT - PERCENT OF STUDENTS PROFICIENT

GRADE	READING	MATH	SCIENCE
<i>No testing due to Coronavirus</i>			



CLARA BARTON ELEMENTARY SCHOOL

PAIRED WITH HAWTHORNE

20

Average class size

37

Total full-time staff

5

Languages spoken

3%

of students are English Learners

30%

of students receive free and reduced meals

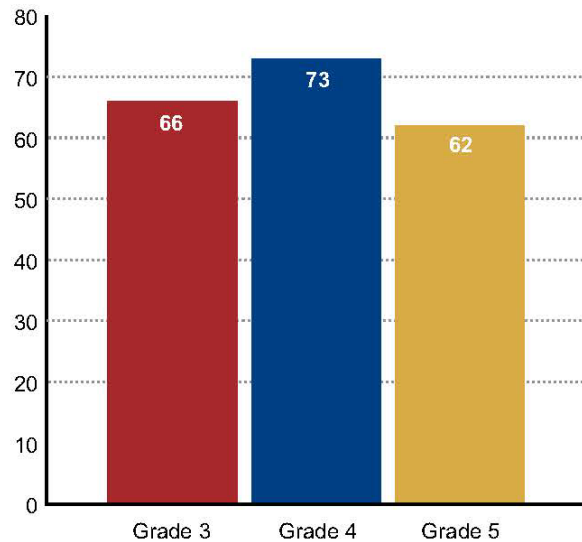
18%

of students receive gifted or enrichment services

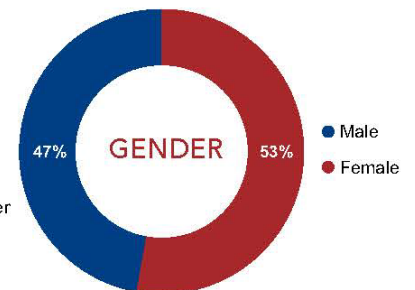
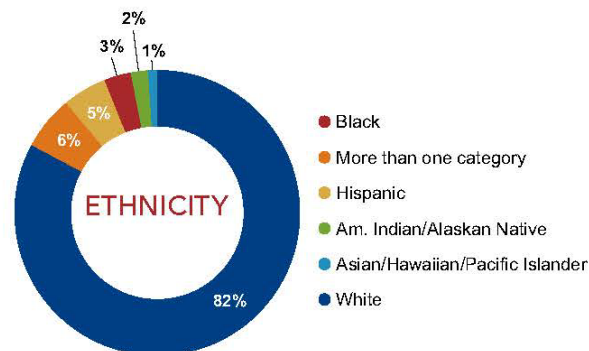
18%

of students receive special education services

STUDENT ENROLLMENT 2019-20



201 TOTAL STUDENTS



MAP ASSESSMENT - PERCENT OF STUDENTS ACHIEVING GROWTH

GRADE	READING	MATH
Grade 3	44.8	70.7
Grade 4	76.1	48.5
Grade 5	57.7	42.3

ND ASSESSMENT - PERCENT OF STUDENTS PROFICIENT

GRADE	READING	MATH	SCIENCE
No testing due to Coronavirus			



EAGLES ELEMENTARY SCHOOL

19

Average class size

66.6

Total full-time staff

13

Languages spoken

11%

of students are English Learners

35%

of students receive free and reduced meals

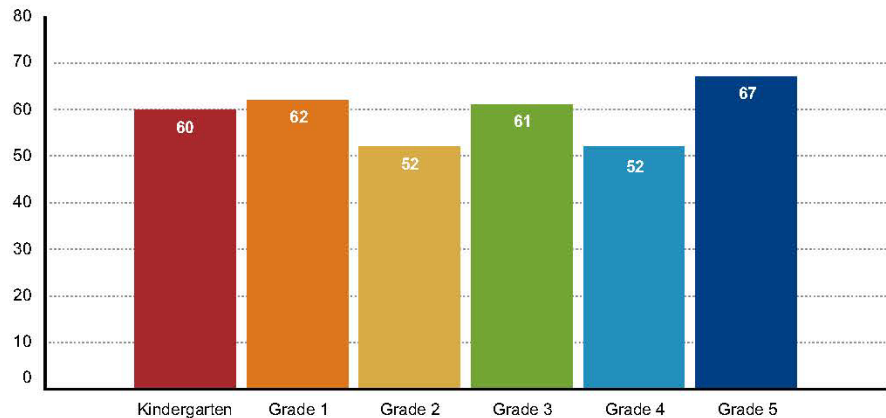
12%

of students receive gifted or enrichment services

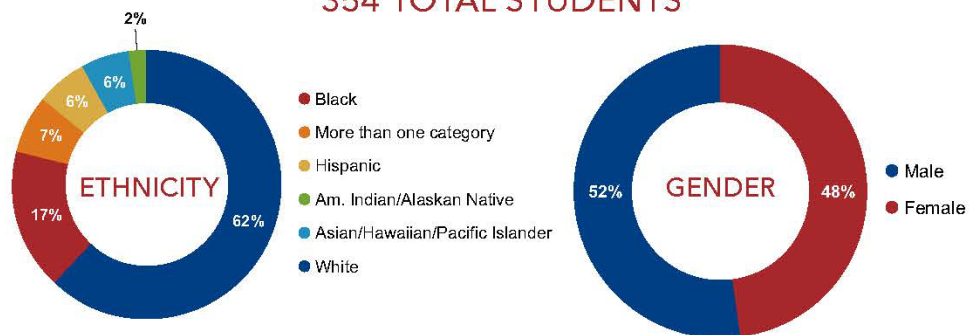
15%

of students receive special education services

STUDENT ENROLLMENT 2019-20



354 TOTAL STUDENTS



MAP ASSESSMENT - PERCENT OF STUDENTS PROFICIENT

GRADE	READING	MATH
Grade 2	28.9	26.7

MAP ASSESSMENT - PERCENT OF STUDENTS ACHIEVING GROWTH

GRADE	READING	MATH
Grade 3	52.2	65.2
Grade 4	46.5	40.5
Grade 5	51.9	44.6

ND ASSESSMENT - PERCENT OF STUDENTS PROFICIENT

GRADE	READING	MATH	SCIENCE
No testing due to Coronavirus			



ED CLAPP ELEMENTARY SCHOOL

20

Average class size

88.8

Total full-time staff

23

Languages spoken

21%

of students are English Learners

66%

of students receive free and reduced meals

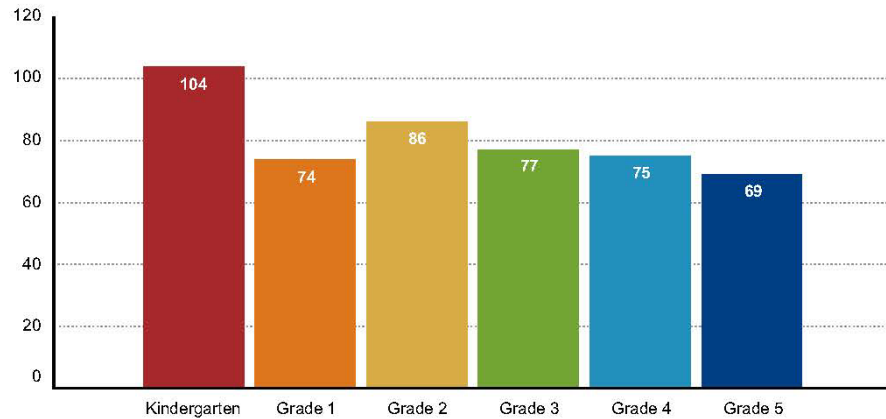
9%

of students receive gifted or enrichment services

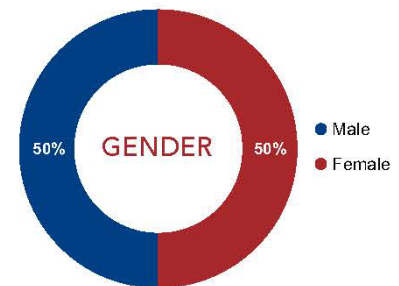
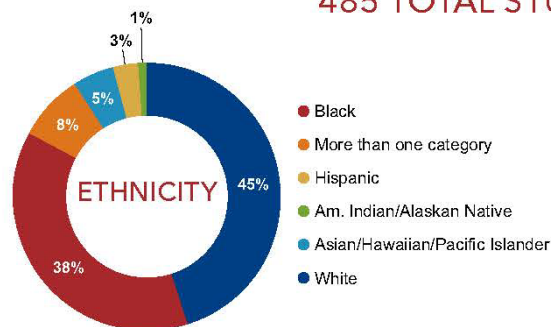
14%

of students receive special education services

STUDENT ENROLLMENT 2019-20



485 TOTAL STUDENTS



MAP ASSESSMENT - PERCENT OF STUDENTS PROFICIENT

GRADE	READING	MATH
Grade 2	27.5	15.9

MAP ASSESSMENT - PERCENT OF STUDENTS ACHIEVING GROWTH

GRADE	READING	MATH
Grade 3	75.8	53.7
Grade 4	62.9	41.9
Grade 5	49.2	49.2

ND ASSESSMENT - PERCENT OF STUDENTS PROFICIENT

GRADE	READING	MATH	SCIENCE
No testing due to Coronavirus			



HAWTHORNE ELEMENTARY SCHOOL

PAIRED WITH CLARA BARTON

20

Average class size

25.9

Total full-time staff

5

Languages spoken

3%

of students are English Learners

30%

of students receive free and reduced meals

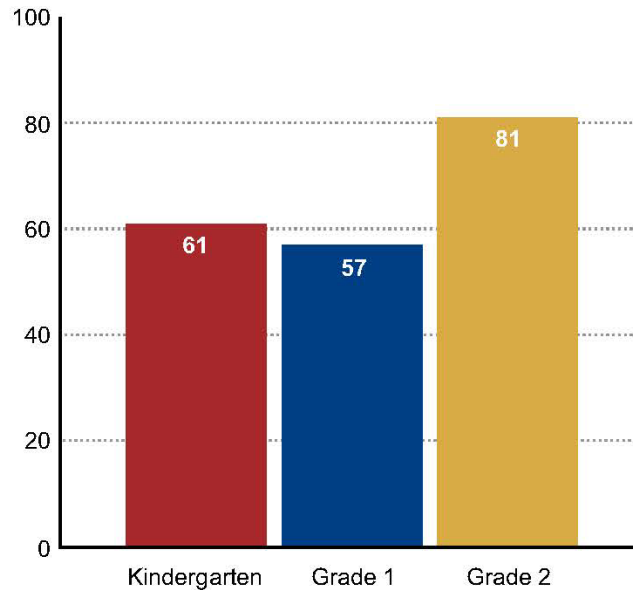
10%

of students receive gifted or enrichment services

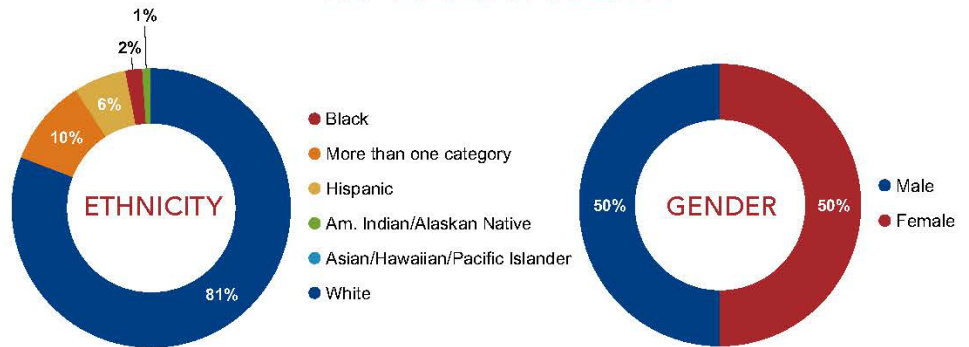
16%

of students receive special education services

STUDENT ENROLLMENT 2019-20



199 TOTAL STUDENTS



MAP ASSESSMENT - PERCENT OF STUDENTS PROFICIENT

GRADE	READING	MATH
Grade 2	40.8	23.4



HORACE MANN ELEMENTARY SCHOOL

PAIRED WITH ROOSEVELT

20

Average class size

45.5

Total full-time staff

7

Languages spoken

4%

of students are English Learners

55%

of students receive free and reduced meals

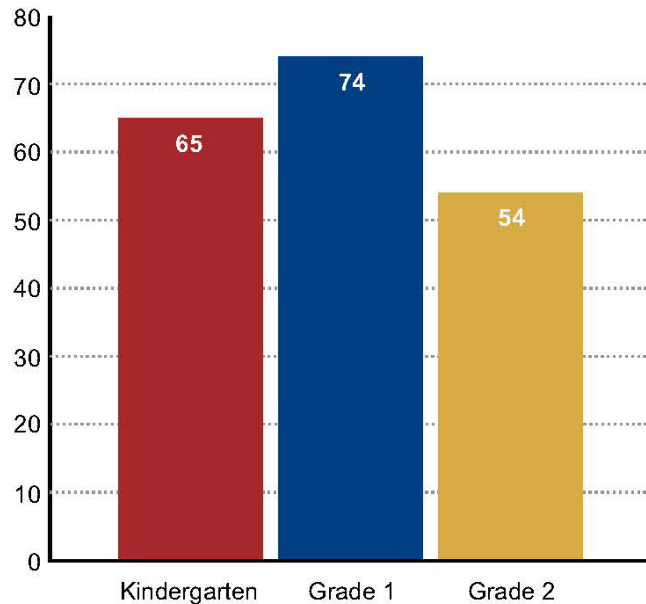
13%

of students receive gifted or enrichment services

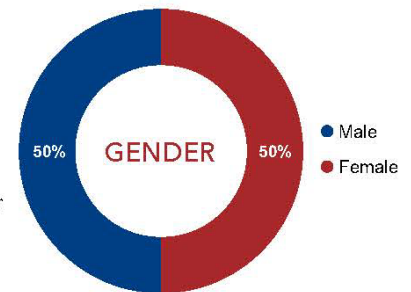
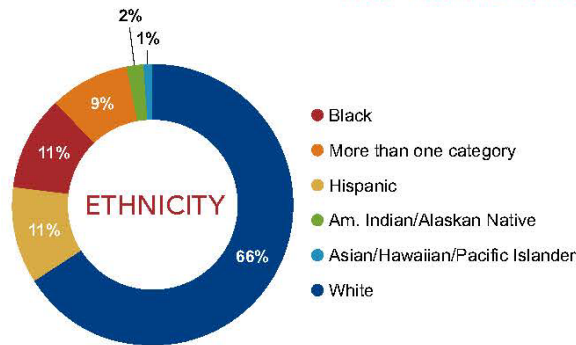
17%

of students receive special education services

STUDENT ENROLLMENT 2019-20



193 TOTAL STUDENTS



MAP ASSESSMENT - PERCENT OF STUDENTS PROFICIENT

GRADE	READING	MATH
Grade 2	51.8	37.5



JEFFERSON ELEMENTARY SCHOOL

16

Average class size

59.2

Total full-time staff

22

Languages spoken

33%

of students are English Learners

64%

of students receive free and reduced meals

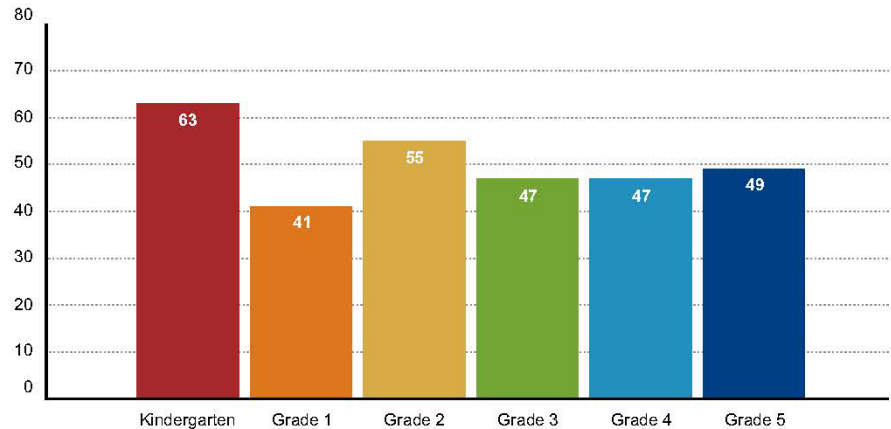
6%

of students receive gifted or enrichment services

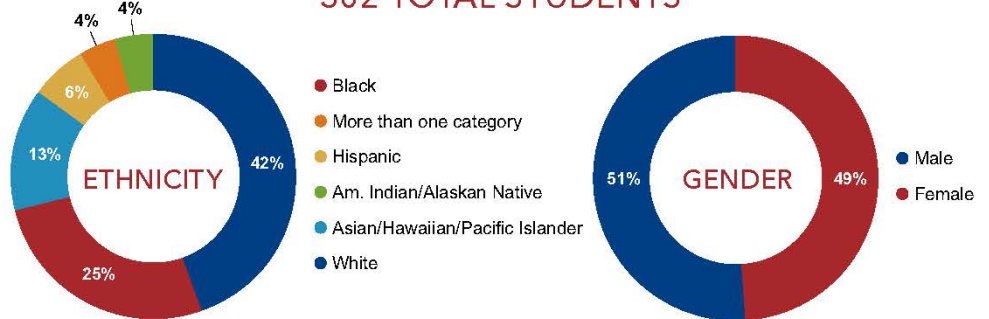
17%

of students receive special education services

STUDENT ENROLLMENT 2019-20



302 TOTAL STUDENTS



MAP ASSESSMENT - PERCENT OF STUDENTS PROFICIENT

GRADE	READING	MATH
Grade 2	25	13.2

MAP ASSESSMENT - PERCENT OF STUDENTS ACHIEVING GROWTH

GRADE	READING	MATH
Grade 3	44.7	52.6
Grade 4	50	39.5
Grade 5	60	56.4

ND ASSESSMENT - PERCENT OF STUDENTS PROFICIENT

GRADE	READING	MATH	SCIENCE
No testing due to Coronavirus			



KENNEDY ELEMENTARY SCHOOL

20

Average class size

70.3

Total full-time staff

18

Languages spoken

9%

of students are English Learners

23%

of students receive free and reduced meals

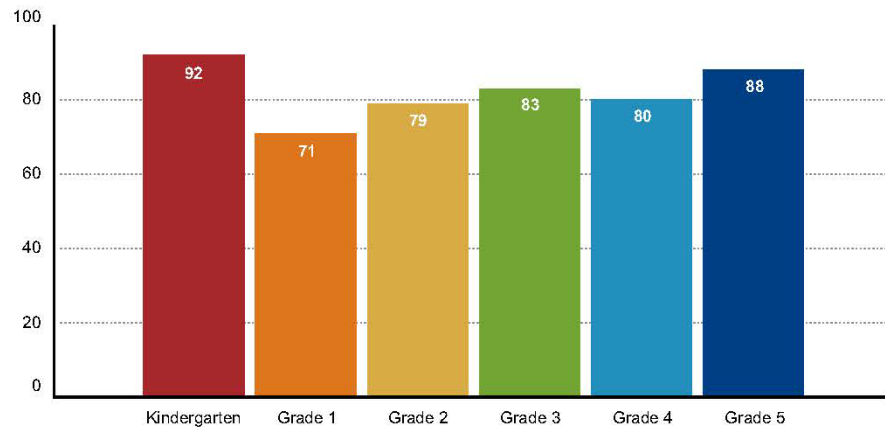
13%

of students receive gifted or enrichment services

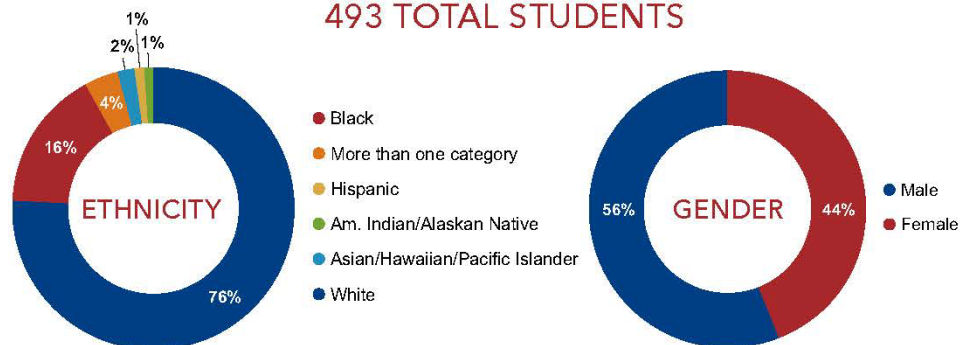
11%

of students receive special education services

STUDENT ENROLLMENT 2019-20



493 TOTAL STUDENTS



MAP ASSESSMENT - PERCENT OF STUDENTS PROFICIENT

GRADE	READING	MATH
Grade 2	53.9	46.1

MAP ASSESSMENT - PERCENT OF STUDENTS ACHIEVING GROWTH

GRADE	READING	MATH
Grade 3	52.7	50
Grade 4	56.5	67.6
Grade 5	50.6	37.3

ND ASSESSMENT - PERCENT OF STUDENTS PROFICIENT

GRADE	READING	MATH	SCIENCE
No testing due to Coronavirus			



LEWIS & CLARK ELEMENTARY SCHOOL

19

Average class size

84

Total full-time staff

16

Languages spoken

6%

of students are English Learners

51%

of students receive free and reduced meals

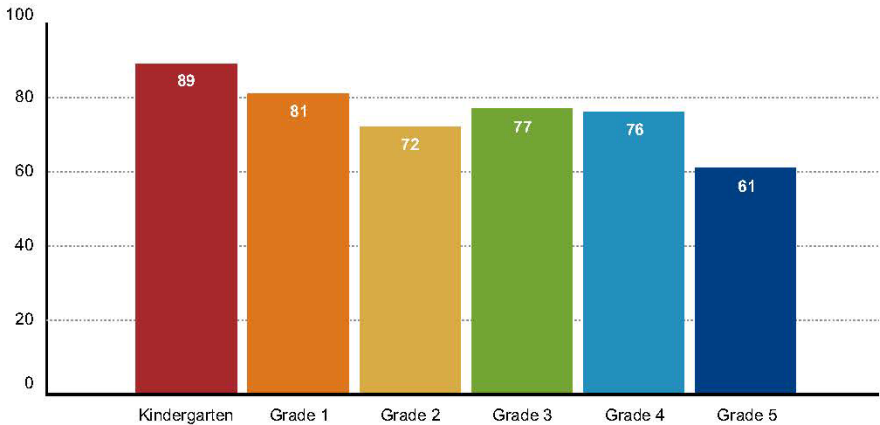
10%

of students receive gifted or enrichment services

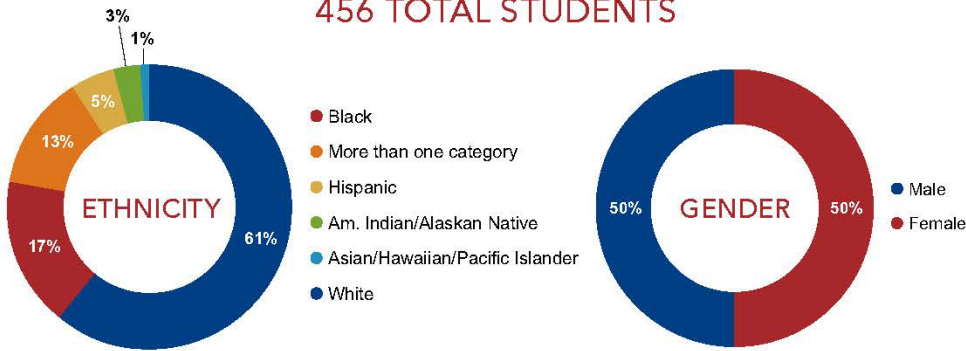
18%

of students receive special education services

STUDENT ENROLLMENT 2019-20



456 TOTAL STUDENTS



MAP ASSESSMENT - PERCENT OF STUDENTS PROFICIENT

GRADE	READING	MATH
Grade 2	22.5	23.6

MAP ASSESSMENT - PERCENT OF STUDENTS ACHIEVING GROWTH

GRADE	READING	MATH
Grade 3	42.4	43.9
Grade 4	68.8	53.1
Grade 5	40	26

ND ASSESSMENT - PERCENT OF STUDENTS PROFICIENT

GRADE	READING	MATH	SCIENCE
No testing due to Coronavirus			



LINCOLN ELEMENTARY SCHOOL

20

Average class size

84.6

Total full-time staff

12

Languages spoken

11%

of students are English Learners

46%

of students receive free and reduced meals

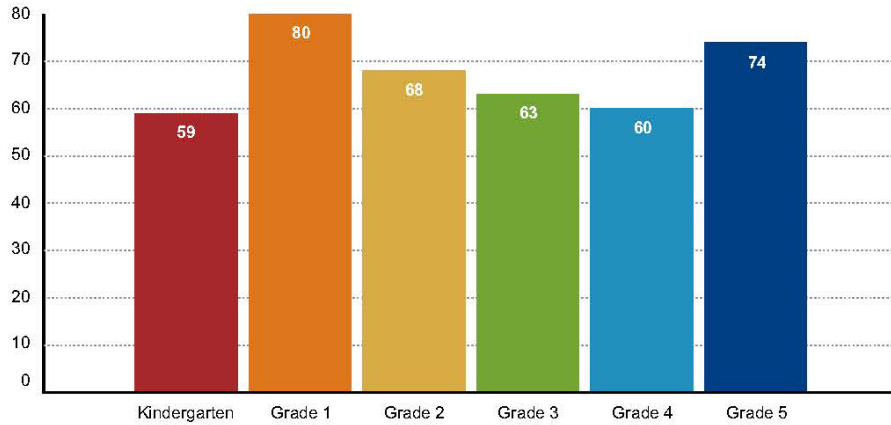
9%

of students receive gifted or enrichment services

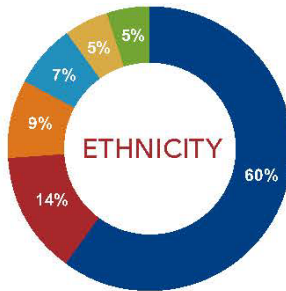
22%

of students receive special education services

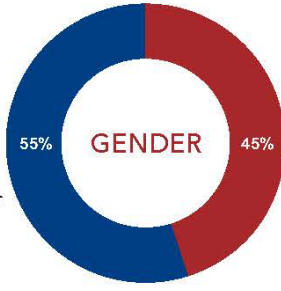
STUDENT ENROLLMENT 2019-20



404 TOTAL STUDENTS



- Black
- More than one category
- Hispanic
- Am. Indian/Alaskan Native
- Asian/Hawaiian/Pacific Islander
- White



- Male
- Female

MAP ASSESSMENT - PERCENT OF STUDENTS PROFICIENT

GRADE	READING	MATH
Grade 2	44.3	24.2

MAP ASSESSMENT - PERCENT OF STUDENTS ACHIEVING GROWTH

GRADE	READING	MATH
Grade 3	57.7	59.6
Grade 4	63	50
Grade 5	62.1	46.7

ND ASSESSMENT - PERCENT OF STUDENTS PROFICIENT

GRADE	READING	MATH	SCIENCE
No testing due to Coronavirus			

LONGFELLOW ELEMENTARY SCHOOL

20

Average class size

51

Total full-time staff

5

Languages spoken

1%

of students are English Learners

6%

of students receive free and reduced meals

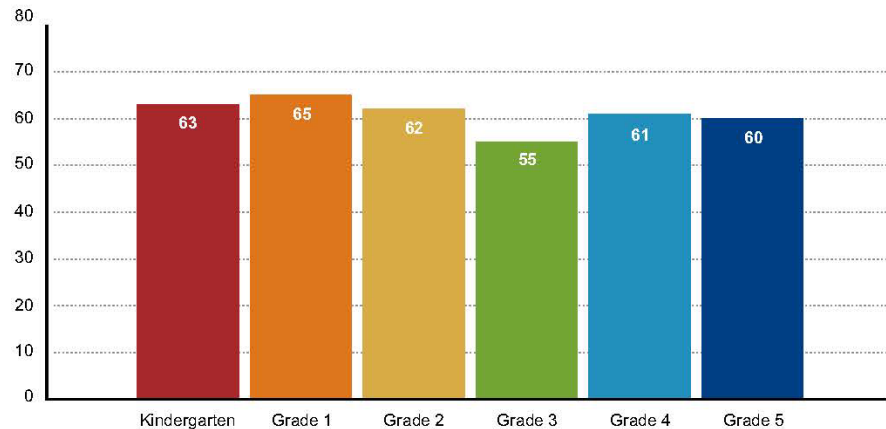
18%

of students receive gifted or enrichment services

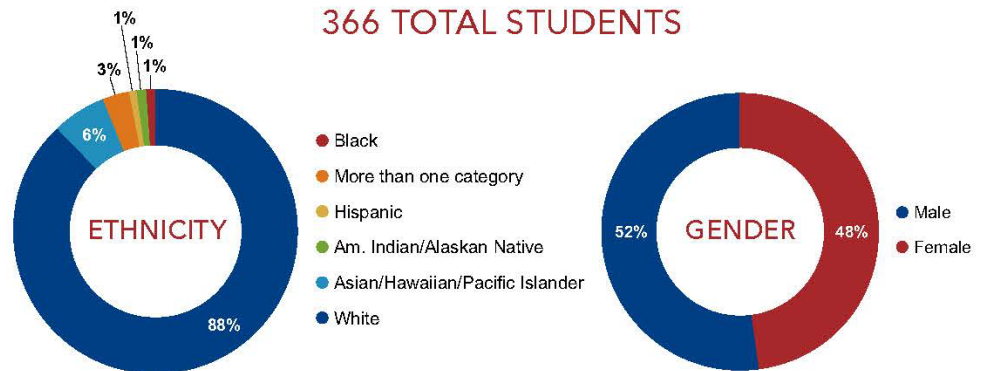
10%

of students receive special education services

STUDENT ENROLLMENT 2019-20



366 TOTAL STUDENTS



MAP ASSESSMENT - PERCENT OF STUDENTS PROFICIENT

GRADE	READING	MATH
Grade 2	70.7	67.2

MAP ASSESSMENT - PERCENT OF STUDENTS ACHIEVING GROWTH

GRADE	READING	MATH
Grade 3	69.2	57.7
Grade 4	67.2	62.1
Grade 5	44.6	55.4

ND ASSESSMENT - PERCENT OF STUDENTS PROFICIENT

GRADE	READING	MATH	SCIENCE
No testing due to Coronavirus			



MADISON ELEMENTARY SCHOOL

17

Average class size

47

Total full-time staff

15

Languages spoken

26%

of students are English Learners

77%

of students receive free and reduced meals

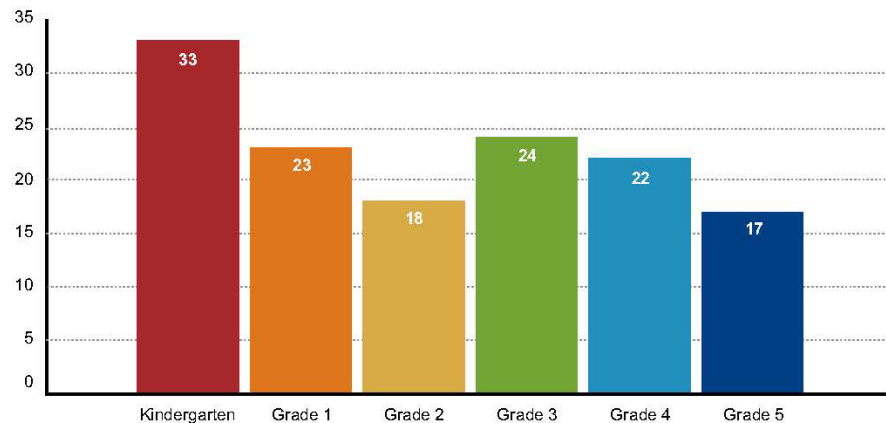
4%

of students receive gifted or enrichment services

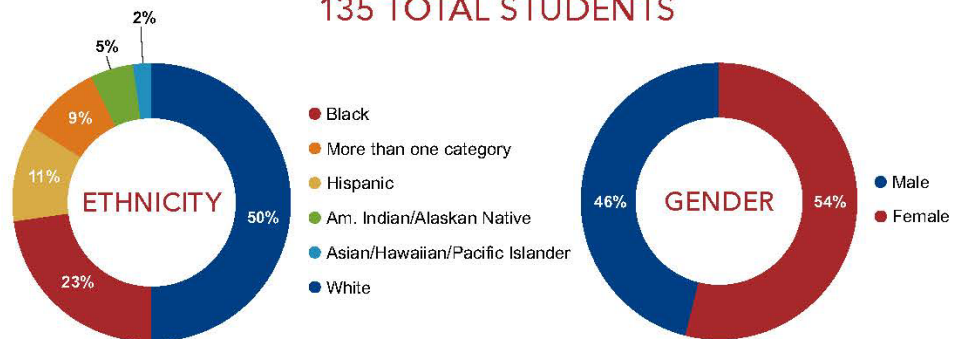
25%

of students receive special education services

STUDENT ENROLLMENT 2019-20



135 TOTAL STUDENTS



MAP ASSESSMENT - PERCENT OF STUDENTS PROFICIENT

GRADE	READING	MATH
Grade 2	27.8	22.2

MAP ASSESSMENT - PERCENT OF STUDENTS ACHIEVING GROWTH

GRADE	READING	MATH
Grade 3	35	25
Grade 4	43.8	47.1
Grade 5	21.4	14.3

ND ASSESSMENT - PERCENT OF STUDENTS PROFICIENT

GRADE	READING	MATH	SCIENCE
No testing due to Coronavirus			



MCKINLEY ELEMENTARY SCHOOL

15

Average class size

39.4

Total full-time staff

9

Languages spoken

6%

of students are English Learners

47%

of students receive free and reduced meals

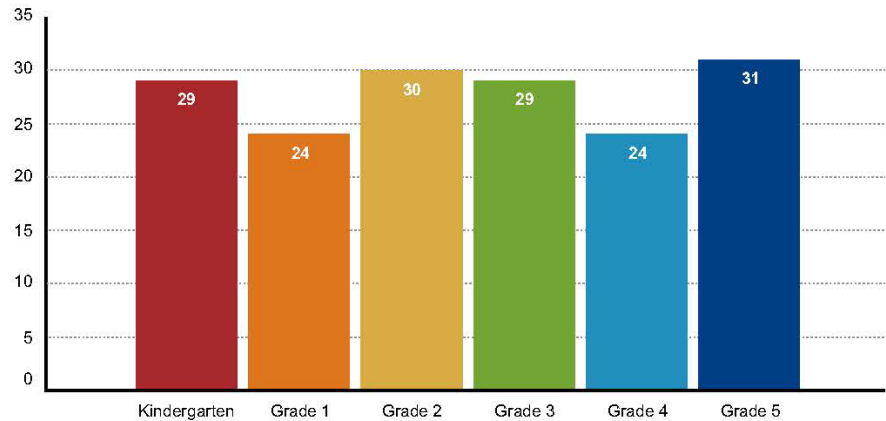
15%

of students receive gifted or enrichment services

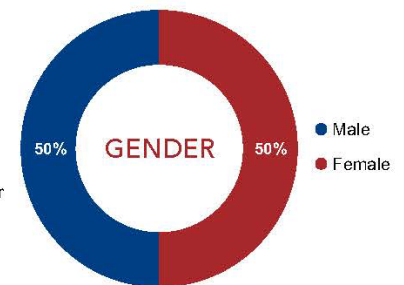
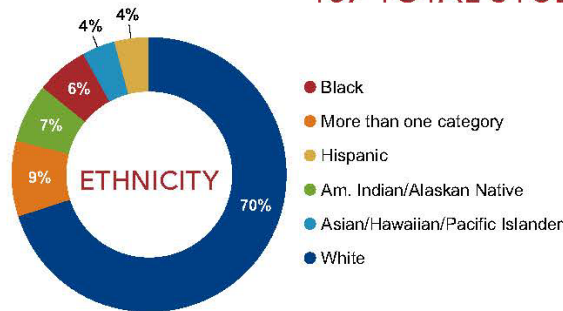
18%

of students receive special education services

STUDENT ENROLLMENT 2019-20



167 TOTAL STUDENTS



MAP ASSESSMENT - PERCENT OF STUDENTS PROFICIENT

GRADE	READING	MATH
Grade 2	74.2	66.7

MAP ASSESSMENT - PERCENT OF STUDENTS ACHIEVING GROWTH

GRADE	READING	MATH
Grade 3	84	64
Grade 4	59.1	63.6
Grade 5	62.1	72.4

ND ASSESSMENT - PERCENT OF STUDENTS PROFICIENT

GRADE	READING	MATH	SCIENCE
No testing due to Coronavirus			



ROOSEVELT ELEMENTARY SCHOOL

PAIRED WITH HORACE MANN

20

Average class size

29.5

Total full-time staff

8

Languages spoken

7%

of students are English Learners

49%

of students receive free and reduced meals

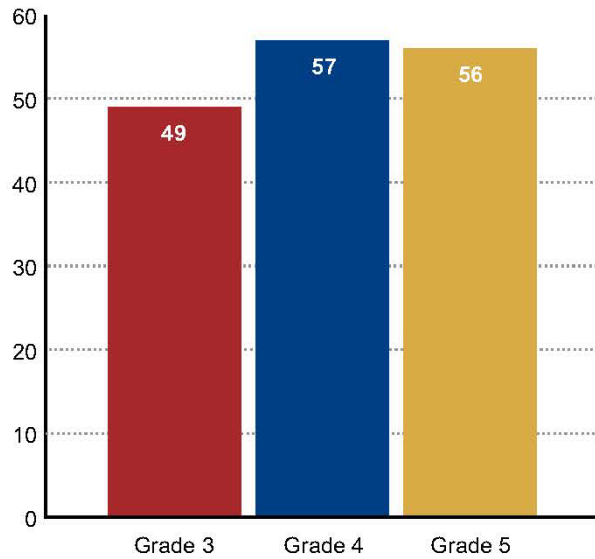
8%

of students receive gifted or enrichment services

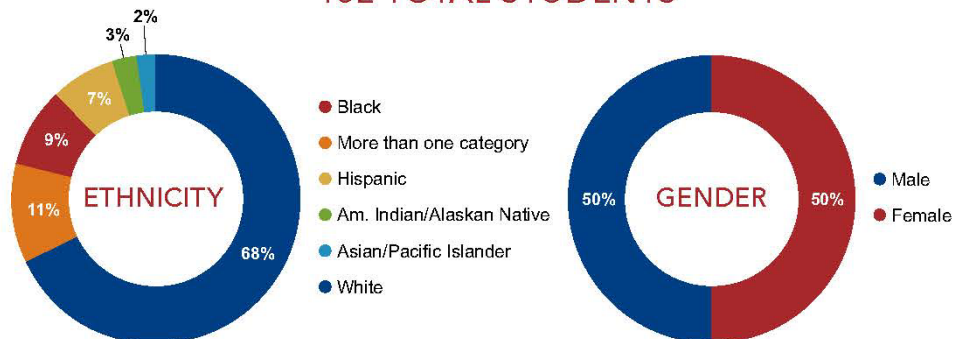
23%

of students receive special education services

STUDENT ENROLLMENT 2019-20



162 TOTAL STUDENTS



MAP ASSESSMENT - PERCENT OF STUDENTS ACHIEVING GROWTH

GRADE	READING	MATH
Grade 3	37.8	47.7
Grade 4	66.7	60.8
Grade 5	43.5	32.6

ND ASSESSMENT - PERCENT OF STUDENTS PROFICIENT

GRADE	READING	MATH	SCIENCE
<i>No testing due to Coronavirus</i>			



WASHINGTON ELEMENTARY SCHOOL

19

Average class size

54.3

Total full-time staff

11

Languages spoken

8%

of students are English Learners

29%

of students receive free and reduced meals

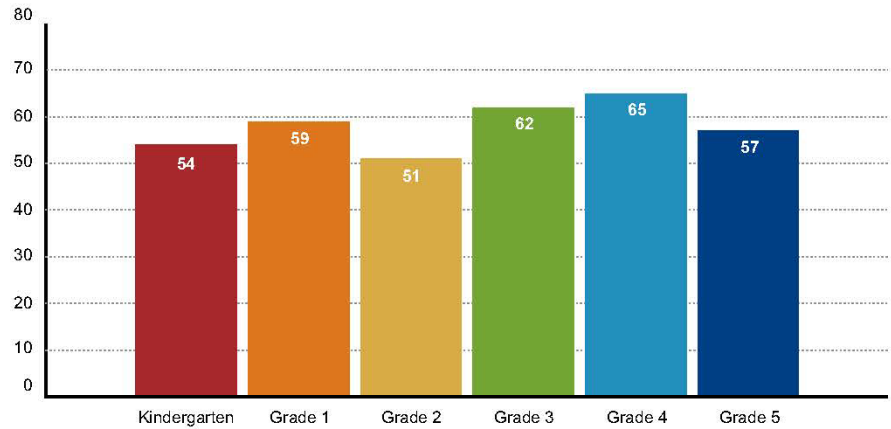
9%

of students receive gifted or enrichment services

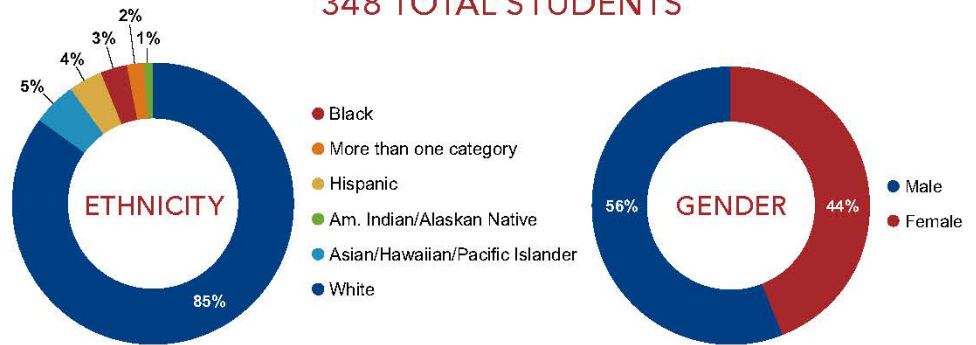
18%

of students receive special education services

STUDENT ENROLLMENT 2019-20



348 TOTAL STUDENTS



MAP ASSESSMENT - PERCENT OF STUDENTS PROFICIENT

GRADE	READING	MATH
Grade 2	54.9	58.8

MAP ASSESSMENT - PERCENT OF STUDENTS ACHIEVING GROWTH

GRADE	READING	MATH
Grade 3	47.4	52.5
Grade 4	66.1	59.3
Grade 5	60.4	61.1

ND ASSESSMENT - PERCENT OF STUDENTS PROFICIENT

GRADE	READING	MATH	SCIENCE
No testing due to Coronavirus			



BEN FRANKLIN MIDDLE SCHOOL

24

Average class size

105.9

Total full-time staff

24

Languages spoken

5%

of students are English Learners

33%

of students receive free and reduced meals

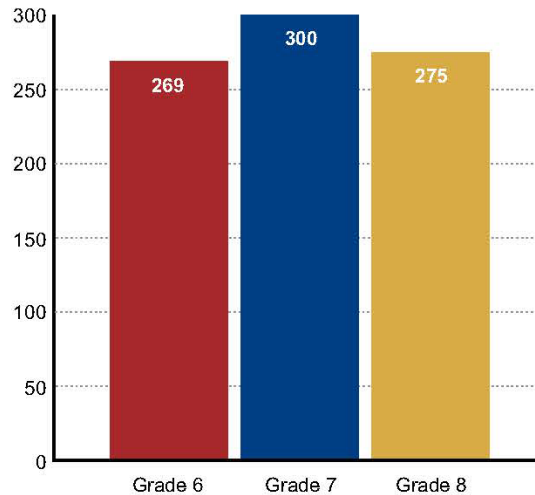
15%

of students receive gifted services

14%

of students receive special education services

STUDENT ENROLLMENT 2019-20



844 TOTAL STUDENTS

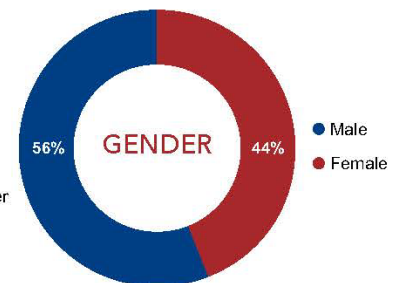
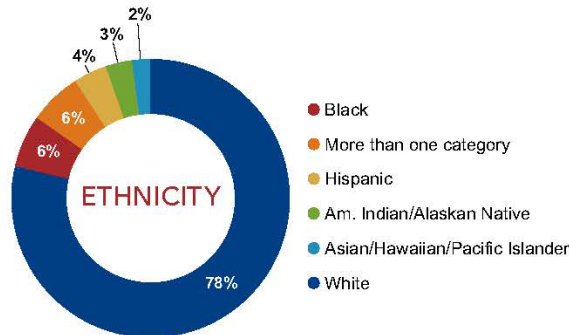
56%
of students participated in activities

468
students in more than one activity

139
students in music or drama

194
students in clubs/academic activities

344
students in athletics



MAP ASSESSMENT - PERCENT OF STUDENTS ACHIEVING GROWTH

GRADE	READING	MATH
Grade 6	68.5	36.9
Grade 7	57.8	52.5
Grade 8	63.5	64.8

ND ASSESSMENT - PERCENT OF STUDENTS PROFICIENT

GRADE	READING	MATH	SCIENCE
No testing due to Coronavirus			



CARL BEN EIELSON MIDDLE SCHOOL

22

Average class size

112.3

Total full-time staff

21

Languages spoken

9%

of students are English Learners

46%

of students receive free and reduced meals

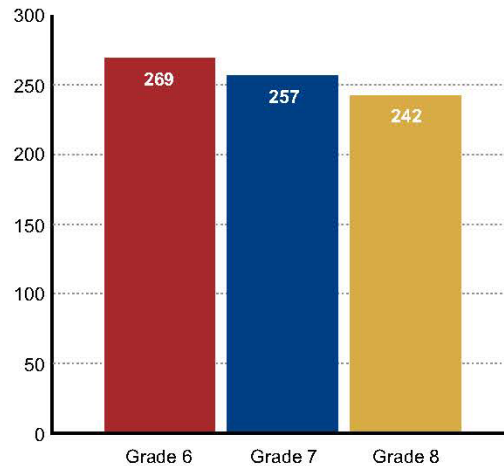
10%

of students receive gifted services

17%

of students receive special education services

STUDENT ENROLLMENT 2019-20



768 TOTAL STUDENTS

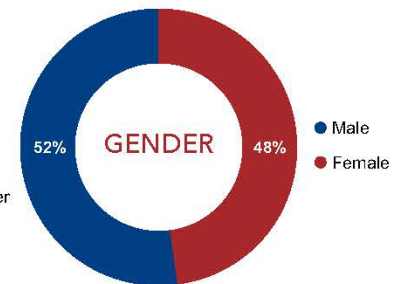
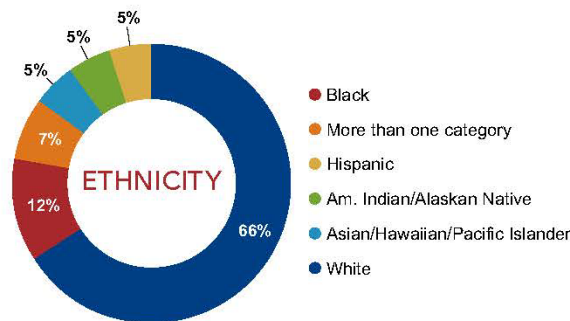
57% of students participated in activities

441 students in more than one activity

194 students in music or drama

276 students in clubs/academic activities

343 students in athletics



MAP ASSESSMENT - PERCENT OF STUDENTS ACHIEVING GROWTH

GRADE	READING	MATH
Grade 6	68.6	50.4
Grade 7	58.1	56.8
Grade 8	54.1	58.4

ND ASSESSMENT - PERCENT OF STUDENTS PROFICIENT

GRADE	READING	MATH	SCIENCE
No testing due to Coronavirus			



DISCOVERY MIDDLE SCHOOL

26

Average class size

143.3

Total full-time staff

26

Languages spoken

7%

of students are English Learners

26%

of students receive free and reduced meals

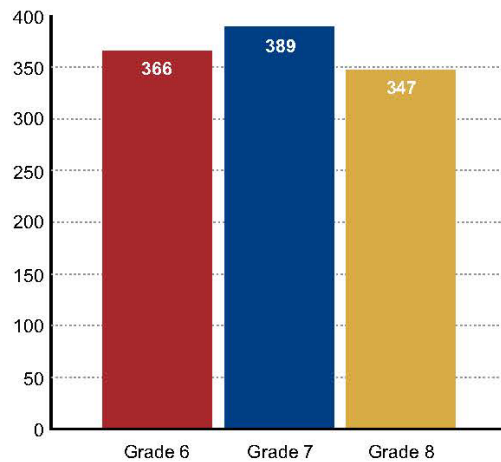
11%

of students receive gifted services

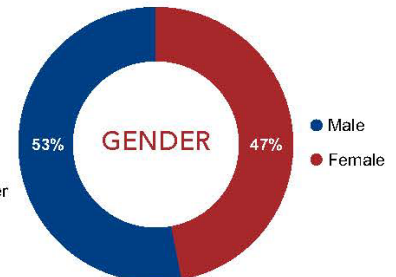
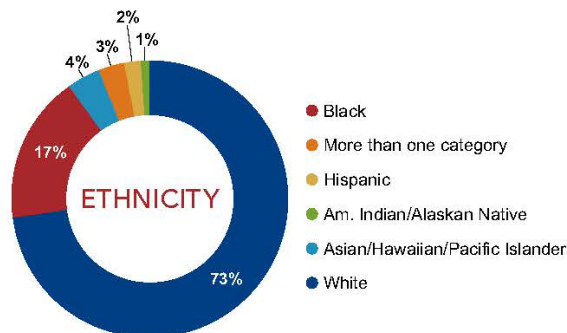
13%

of students receive special education services

STUDENT ENROLLMENT 2019-20



1,102 TOTAL STUDENTS



58% of students participated in activities

648 students in more than one activity

354 students in music or drama

216 students in clubs/academic activities

355 students in athletics

MAP ASSESSMENT - PERCENT OF STUDENTS ACHIEVING GROWTH

GRADE	READING	MATH
Grade 6	71.1	40.1
Grade 7	57.2	61.9
Grade 8	66.4	70.5

ND ASSESSMENT - PERCENT OF STUDENTS PROFICIENT

GRADE	READING	MATH	SCIENCE
<i>No testing due to Coronavirus</i>			



DAVIES HIGH SCHOOL

21

Average class size

155.6

Total full-time staff

40

Languages spoken

7%

of students are English Learners

20%

of students receive free and reduced meals

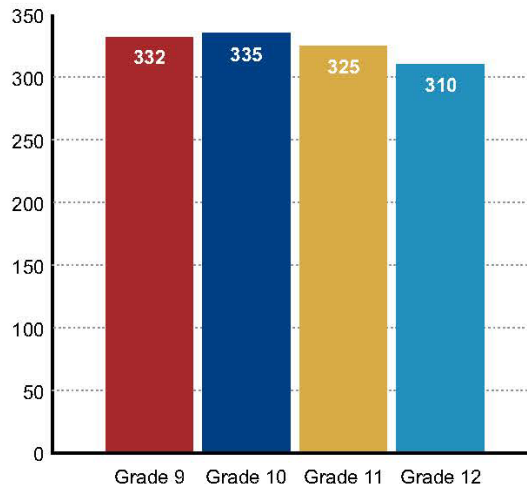
8%

of students receive special education services

176

students took Advanced Placement Classes, AP exams, scored a 3+

STUDENT ENROLLMENT 2019-20



1,302 TOTAL STUDENTS

71% of students participated in activities

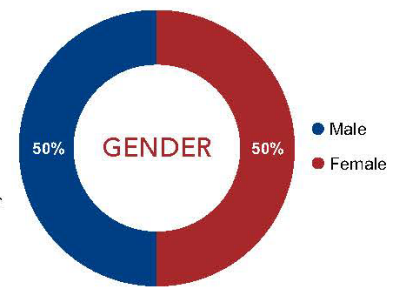
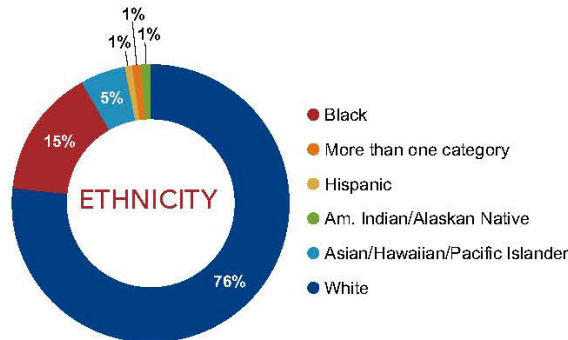
897 students in more than one activity

241 students in music or drama

405 students in clubs/academic activities

1,127 students in athletics

66 students in forensics



MAP ASSESSMENT - PERCENT OF STUDENTS ACHIEVING GROWTH

GRADE	READING	MATH
Grade 9	41.9	61.4

ND ASSESSMENT - PERCENT OF STUDENTS PROFICIENT

GRADE	READING	MATH	SCIENCE
No testing due to Coronavirus			

AVERAGE ACT SCORES OF 292 STUDENTS

ENGLISH	MATH	READING	SCIENCE	COMPOSITE
20.4	21.9	21.6	22.3	21.7



NORTH HIGH SCHOOL

20

Average class size

134.5

Total full-time staff

30

Languages spoken

2%

of students are English Learners

23%

of students receive free and reduced meals

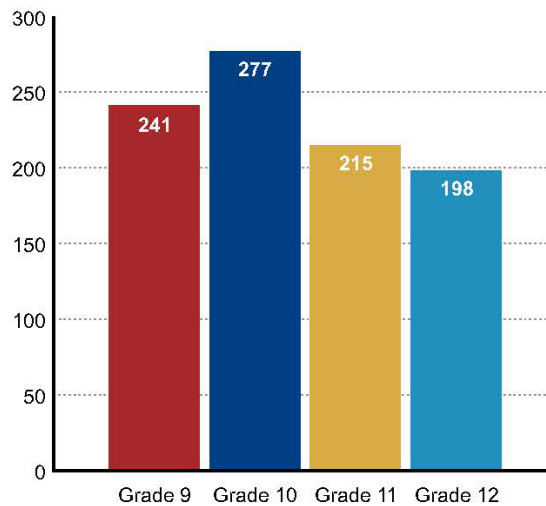
13%

of students receive special education services

155

students took Advanced Placement Classes, AP exams, scored a 3+

STUDENT ENROLLMENT 2019-20



931 TOTAL STUDENTS

91%
of students participated in activities

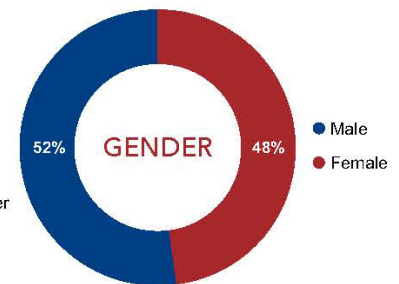
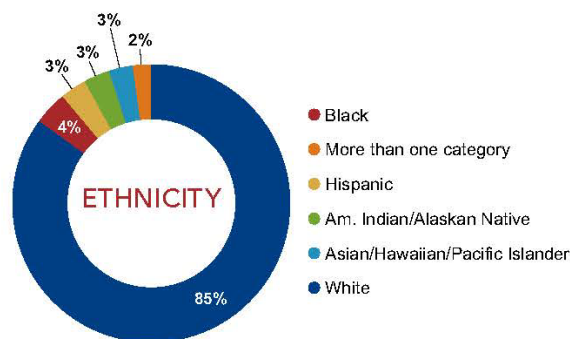
839
students in more than one activity

362
students in music or drama

657
students in clubs/academic activities

994
students in athletics

90
students in forensics



MAP ASSESSMENT - PERCENT OF STUDENTS ACHIEVING GROWTH

GRADE	READING	MATH
Grade 9	54.5	36.8

ND ASSESSMENT - PERCENT OF STUDENTS PROFICIENT

GRADE	READING	MATH	SCIENCE
No testing due to Coronavirus			

AVERAGE ACT SCORES OF 187 STUDENTS

ENGLISH	MATH	READING	SCIENCE	COMPOSITE
19.8	21.7	21.9	21.9	21.5



SOUTH HIGH SCHOOL

19

Average class size

139.8

Total full-time staff

24

Languages spoken

12%

of students are English Learners

37%

of students receive free and reduced meals

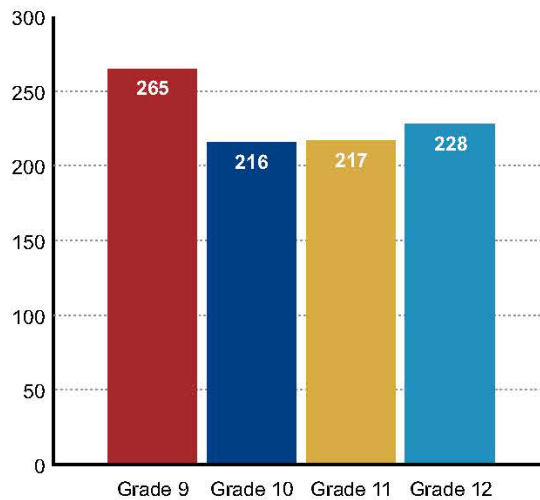
13%

of students receive special education services

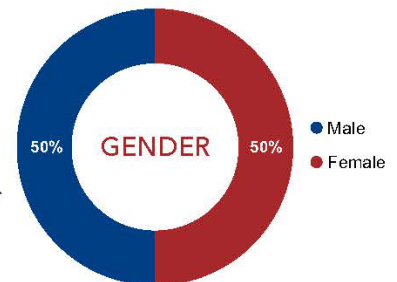
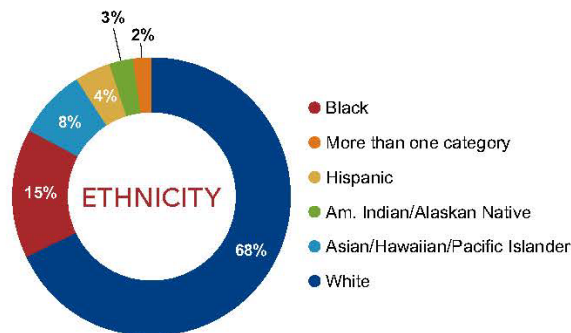
117

students took Advanced Placement Classes, AP exams, scored a 3+

STUDENT ENROLLMENT 2019-20



926 TOTAL STUDENTS



83% of students participated in activities

736 students in more than one activity

151 students in music or drama

681 students in clubs/academic activities

657 students in athletics

29 students in forensics

MAP ASSESSMENT - PERCENT OF STUDENTS ACHIEVING GROWTH

GRADE	READING	MATH
Grade 9	48.6	56.9

ND ASSESSMENT - PERCENT OF STUDENTS PROFICIENT

GRADE	READING	MATH	SCIENCE
No testing due to Coronavirus			

AVERAGE ACT SCORES OF 201 STUDENTS

ENGLISH	MATH	READING	SCIENCE	COMPOSITE
17.3	20.1	19.9	20	19.6



WOODROW WILSON HIGH SCHOOL

17

Average class size

12

Total full-time staff

15

Languages spoken

2%

of students are English Learners

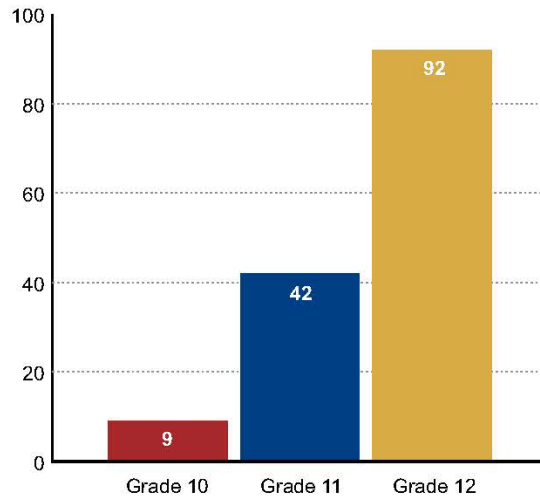
50%

of students receive free and reduced meals

6%

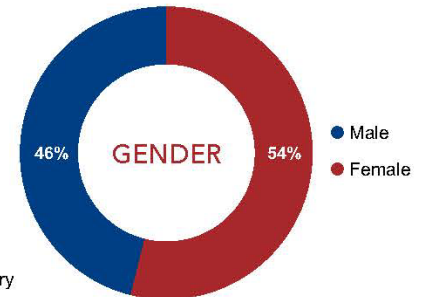
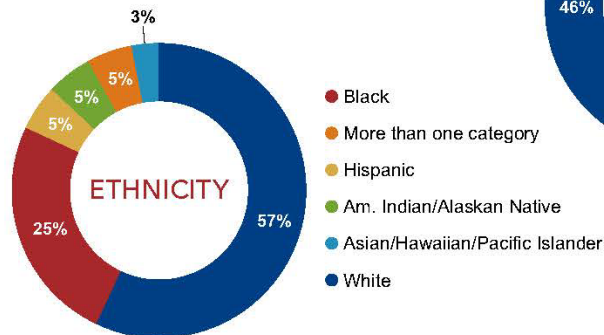
of students receive special education services

STUDENT ENROLLMENT 2019-20



Students who attend Woodrow Wilson High School participate in activities at their home school.

143 TOTAL STUDENTS



ND ASSESSMENT - PERCENT OF STUDENTS PROFICIENT

GRADE	READING	MATH	SCIENCE
No testing due to Coronavirus			

AVERAGE ACT SCORES OF 27 STUDENTS

ENGLISH	MATH	READING	SCIENCE	COMPOSITE
12.7	15.3	15.9	14.8	14.8

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.

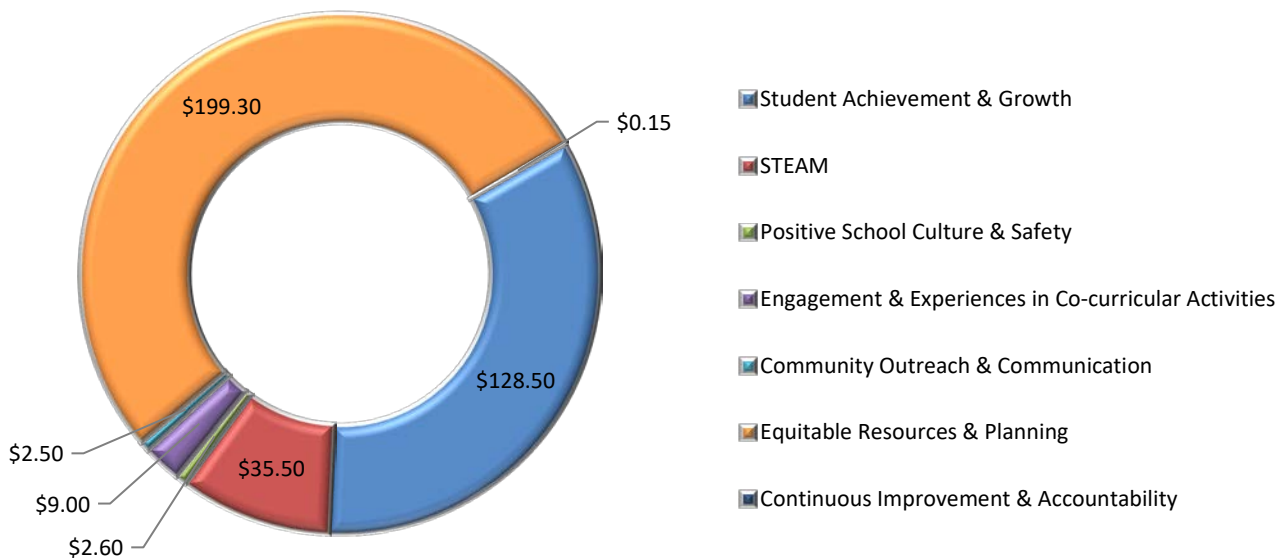
The following plan makes our priorities clear, ensures full transparency, and will use measurable outcomes to hold us accountable for maintaining focus on what will benefit our students. The plan is reviewed annually and sets the course for the future of our District.

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

**FY2021 Strategic Initiatives & Budget Alignment
(in millions)**



INITIATIVE 1: Student Achievement and Growth

Budget Alignment to Initiative = \$128.5M

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

North Dakota State Standards – 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.

21st Century Standards – 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.

INITIATIVE 1: Student Achievement and Growth (continued)

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 school-wide 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 strategic 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 = \$35.5M

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

INITIATIVE 3: Positive School Culture and Safety

Budget Alignment to Initiative = \$2.6M

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 policies, 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 = \$9.0M

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 through the following goals:

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

Co-curricular activity participation will enhance the learning of our students.



INITIATIVE 5: Community Outreach and Communication

Budget Alignment to Initiative = \$2.5M

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 healthy 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 partnerships 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.

INITIATIVE 5: Community Outreach and Communication (continued)

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.

INITIATIVE 6: Equitable Resources and Planning

Budget Alignment to Initiative = \$199.3M

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 through the following goals:

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

INITIATIVE 6: Equitable Resources and Planning (continued)

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 through the following goals:

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.

INITIATIVE 7: Continuous Improvement and Accountability

Budget Alignment to Initiative = \$148K

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 school improvement and accreditation model. Each school, and the District as a whole, 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

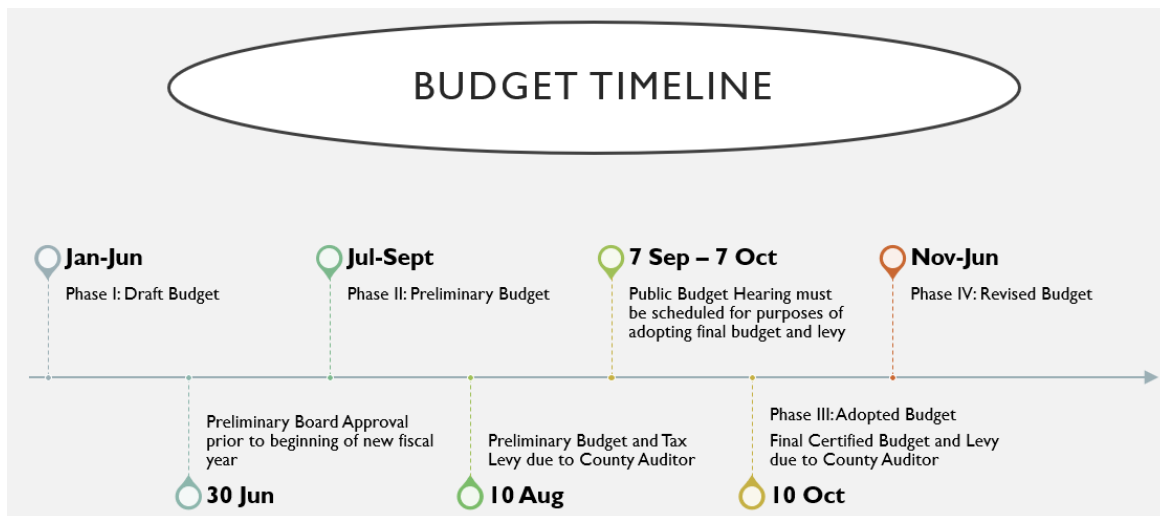
Based upon available financial information and requests by the Board, the business manager prepares the school district budget. The budget is prepared for the General, Capital Projects, Special Assessments, Special Levy, Debt Service, Nutrition Services, Student Activities, and Self-Funded Insurance 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.

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.

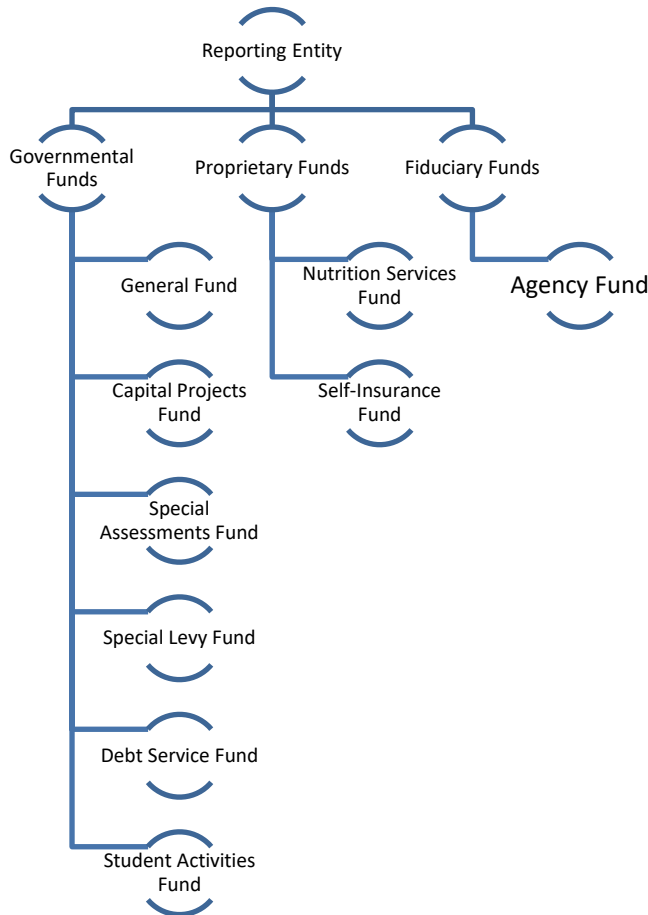
Administration may not expend more funds than have been received in a fiscal year unless authorized by the Board nor expend any fund balance without such authorization. Funds that are included in this authority are the General Fund, Capital Projects Fund, Special Assessments Fund, Special Levy Fund,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

BUDGET PROCESS (continued)

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 Complete enrollment projections Update budget guidelines and prepare worksheets/materials for budget managers	Cabinet Instruction Dept Business Office
November	Budget Priorities Setting Discussion Distribute budget materials to Departments	Administration Business Office
December	One on one budget meetings scheduled with Business Office Preparation of individual budgets by Departments Submission to Business Office	Departments
January	Review of budgets by Business Office Department budget meetings to review requests and answer questions Input of budget data into finance system	Business Office
February	Initial Budget Review 1 st Draft Budget Review and Balancing Discussion Budget Adjustments entered 2 nd Draft Budget Distributed to Administration	Cabinet Administration Business Office Business Office
March	Business Manager Budget Session with Planning Committee Budget Adjustments entered 3 rd Draft Budget Distributed Administration & Planning Committee	Planning Committee Business Office Business Office
April	Budget Sessions with Board Budget Adjustments entered 4 th Draft Budget Distributed to all parties	School Board Business Office Business Office
May and June	Complete final estimates of ending Fund Balances Final Budget Sessions with Board Initial adoption of budget Publish notice	Business Office School Board School Board 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 Certification provided to county auditor by October 10 Final Approved Budget Posted	School Board & Business Office

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.

BUDGET ADMINISTRATION and MANAGEMENT PROCESS (continued)

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:

Lessee	Service Provided	2021 Budget
American Gold Gymnastics	Competitive and Recreational Gymnastics	\$25,000
Southeast Education Cooperative	Enhanced Educational Services Training	26,000
YMCA	Non-Profit Community Service	1,500
Fargo Public Schools Credit Union	Banking Institution	1,000
Head Start	School Readiness Program for low-Income Children	7,000
City of Fargo Recycling	Community Recycling Services	5,000
702 Communications	Wireless Internet Services	6,000
Mark Hiatt	Land Rent	11,000
The Resurrection Church	Meeting Space for Church Services	36,000

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. Due to the pandemic, revenue realization is projected to be much lower in 2021.



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.

2020-2021 Expenditure Budget by Fund	
General Fund	\$177,845,117
Capital Projects Fund	28,927,408
Special Assessments Fund	430,000
Special Levy Fund	4,500,000
Debt Service Fund	8,378,222
Student Activities Fund	5,464,300
Nutrition Services Fund	7,173,850
Self-Funded Insurance Fund	21,182,300
	<u>\$253,901,197</u>

2020-2021 Expenditure Budget by Functional Area	
Regular Education	\$85,720,650
Special Education	25,183,926
Vocational Education	5,754,563
Adult Education	1,000,075
Pupil Services	7,210,021
Instructional Staff Services	6,223,525
General Administrative Services	24,475,241
School Administrative Services	11,369,054
Business Services	4,477,363
Operations and Maintenance Services	35,638,537
Transportation Services	6,371,240
Co-Curricular Services	5,725,558
Food Services	6,823,850
Debt Services	8,692,722
Community Services	95,000
Other Uses	19,139,872
	<u>\$253,901,197</u>

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: 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: 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**
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.

Revenue and Expenditure Classifications (continued)

Other Revenue Sources: 5000s

- 5100 Sale of Bonds**
The proceeds from the sale of bonds.
- 5200 Inter-fund Transfers**
Amounts available from another fund which will not be repaid.
- 5300 Sale or Compensation for Loss of Fixed Assets**
Amounts available from the sale of school property or compensation for the loss of fixed assets.
- 5400 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)

Functional Areas

1000s Instruction

Instruction includes the activities dealing directly with the interaction between teachers and students. Included 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 facilitate and enhance instruction. These services exist as adjuncts for fulfilling the objectives of instruction, community 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 additions 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 appropriation for emergency situations.

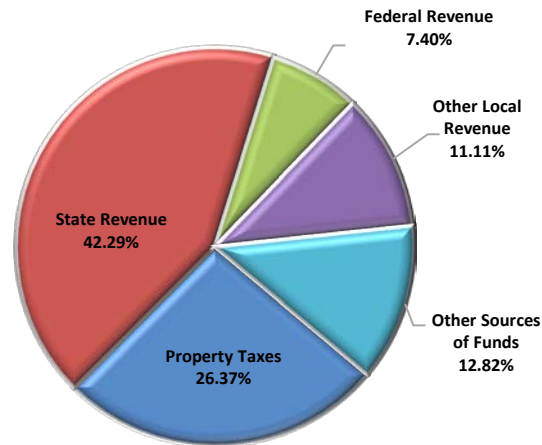
6000s Other Uses

Several outlays of governmental funds are not properly classified as expenditures, but still require budgetary or accounting control. These are classified under Other Uses. These include debt service payments (principal and interest) and certain transfers of monies from one fund to another.

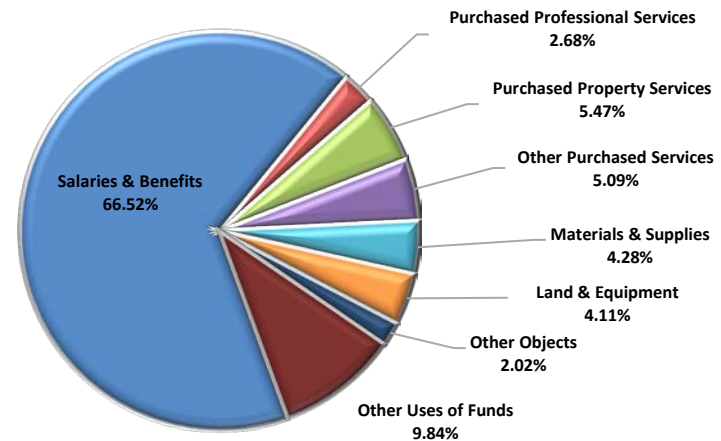
2020-2021 Budget Summary ALL FUNDS

	Fund								Total
	General	Capital Projects	Special Assessments	Special Levy	Debt Service	Nutrition Services	Student Activities	Self-Funded Insurance	
Revenues									
Property Taxes	\$54,092,000	\$6,299,000	\$523,150	\$4,776,700	\$-	\$-	\$-	\$-	\$65,690,850
State Revenue	105,301,030	-	-	-	-	50,000	-	-	105,351,030
Federal Revenue	14,973,754	-	-	-	-	3,468,250	-	-	18,442,004
Other Local Revenue	3,128,333	167,500	-	-	-	2,177,700	889,300	21,323,000	27,685,833
Other Sources of Funds	350,000	17,988,200	-	-	8,378,222	30,000	4,575,000	600,000	31,921,422
Total Revenues	177,845,117	24,454,700	523,150	4,776,700	8,378,222	5,725,950	5,464,300	21,923,000	249,091,139
Expenditures									
Salaries	107,946,760	-	-	-	-	2,771,821	2,771,215	-	113,489,796
Employee Benefits	34,972,596	-	-	-	-	791,600	569,396	19,065,000	55,398,592
Purchased Prof	4,721,066	848,127	-	-	-	88,000	234,794	925,000	6,816,987
Purchased Prop Services	3,257,650	10,261,598	-	-	-	135,500	237,531	-	13,892,279
Other Purchased Services	10,839,602	-	-	-	-	80,500	836,289	1,157,000	12,913,391
Materials & Supplies	7,723,600	-	-	-	-	2,816,429	292,460	25,000	10,857,489
Land & Equipment	2,441,498	7,161,610	400,000	-	-	125,000	308,627	-	10,436,735
Other Objects	946,287	1,284,601	30,000	-	2,616,830	15,000	213,988	10,300	5,117,006
Other Uses of Funds	4,996,058	9,371,472	-	4,500,000	5,761,392	350,000	-	-	24,978,922
Total Expenditures	177,845,117	28,927,408	430,000	4,500,000	8,378,222	7,173,850	5,464,300	21,182,300	253,901,197
Excess (Deficit)	\$-	(\$4,472,708)	\$93,150	\$276,700	\$-	(\$1,447,900)	\$-	\$740,700	(\$4,810,058)
Beginning Fund Balance	\$32,974,678	\$9,540,882	\$375,722	\$1,944,751	\$-	\$-	\$2,420,687	\$4,364,798	\$51,621,518
Ending Fund Balance	\$32,974,678	\$5,068,174	\$468,872	\$2,221,451	\$-	(\$1,447,900)	\$2,420,687	\$5,105,498	\$46,811,460

2021 Budgeted Revenue



2021 Budgeted Expenditures



Summary of Revenues and Expenditures ALL FUNDS

	Actual 2017	Actual 2018	Actual 2019	Actual 2020	Budget 2021	Projected 2022	Projected 2023	Projected 2024
Revenues								
Property Taxes	\$53,461,785	\$56,405,919	\$59,649,365	\$63,073,859	\$65,690,850	\$68,209,950	\$70,829,950	\$73,553,950
State Revenue	103,076,434	102,455,021	102,747,804	103,682,372	105,351,030	105,329,000	107,005,000	108,111,000
Federal Revenue	11,445,161	11,761,703	13,004,928	15,272,458	18,442,004	16,016,500	15,574,500	15,132,900
Other Local Revenue	23,675,918	26,446,791	29,184,015	28,453,203	27,685,833	30,903,200	34,427,100	35,527,300
Other Sources of Funds	13,969,205	16,908,093	33,433,088	63,583,088	31,921,422	20,143,320	18,381,844	18,846,482
Total Revenues	205,628,503	213,977,527	238,019,200	274,064,980	249,091,139	240,601,970	246,218,394	251,171,632
Expenditures								
Salaries	99,101,786	101,387,849	104,847,809	108,775,748	113,489,796	114,463,950	116,707,200	118,835,600
Employee Benefits	47,321,572	48,551,686	51,791,204	54,615,806	55,398,592	57,422,750	60,246,850	63,259,750
Purchased Prof	4,816,400	5,502,367	5,650,192	6,095,769	6,816,987	5,817,000	5,481,000	5,447,000
Purchased Prop Services	8,688,376	5,496,866	15,694,262	9,977,773	13,892,279	6,249,000	5,358,000	5,292,000
Other Purchased Services	8,930,436	9,376,324	10,408,999	9,691,868	12,913,391	11,309,850	11,693,850	12,042,850
Materials & Supplies	10,366,426	10,631,830	10,483,843	9,976,695	10,857,489	11,352,400	11,354,200	11,273,900
Land & Equipment	5,881,240	5,432,681	3,428,736	5,236,380	10,436,735	3,825,000	3,350,000	3,350,000
Other Objects	3,578,237	3,307,443	3,691,837	3,669,838	5,117,006	3,805,964	3,608,596	3,395,312
Other Uses of Funds	20,639,901	23,781,389	24,582,556	77,458,259	24,978,922	25,937,576	22,518,992	23,566,552
Total Expenditures	209,324,374	213,468,435	230,579,438	285,498,136	253,901,197	240,183,490	240,318,688	246,462,964
Excess (Deficit)	(\$3,695,871)	\$509,092	\$7,439,762	(\$11,433,156)	(\$4,810,058)	\$418,480	\$5,899,706	\$4,708,668
Beginning Fund Balance	\$58,801,691	\$55,105,820	\$55,614,912	\$63,054,674	\$51,621,518	\$46,811,460	\$47,229,940	\$53,129,646
Ending Fund Balance	\$55,105,820	\$55,614,912	\$63,054,674	\$51,621,518	\$46,811,460	\$47,229,940	\$53,129,646	\$57,838,314

Significant Changes in 2021 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 2020-2021 school year is \$435,456,708 which is up 5.50% 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.

$$\text{Assessor's Net Value (less exemptions)} \times 50\% \times \text{Assessment Factor} = \text{Taxable Value}$$

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 2021, the actual state per pupil funding for the District is \$7,950.

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. Due to carryover dollars from fiscal 2020 related to school closures during the pandemic and the additional federal allocations received in light of COVID, the District has experienced a significant increase in federal funding of 21.59%.

Other Sources of Funds (5000s)

Revenue from other sources is represented through the sale of bonds and interfund transfers. At the end of fiscal 2020, the District refunded the un-defeased portion of its 2014 Limited Tax Bond. Bonds were issued in fiscal 2021 for the construction of the addition to Lewis & Clark Elementary for the Explorer Academy.

Significant Changes in 2020 Budgeted Expenditures

Salaries (100s)

2021 Salary projections include the addition of the following staff:

- Eight elementary teaching positions
- Eight special education teaching positions
- Counselor and Registrar at Davies High School
- Increase in non-professional substitute rate of pay
- One Director of Equity of Inclusion
- Adjustment of part-time Strategists to full-time positions
- Five elementary Deans of Students

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 included an overall increase is 3.14% for fiscal 2021.

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 increase in fiscal 2021 due to contracted instruction for students choosing distance learning education as well as software licensing costs for the District to provide learning in a virtual environment.

Purchased Property Services (400s)

Purchased property services increase significantly in 2021 due to the addition of the Explorer Academy to Lewis & Clark Elementary.

Other Purchased Services (500s)

The District contracts its student bussing with a local provider. The contract calls for an inflationary increase annually. Due to school closure in March of 2020, bussing services were lower than expected with costs rebounding in 2021.

Materials and Supplies (600s)

Increases are projected for material and supplies due to personal protective equipment and cleaning and sanitization supplies.

Land and Equipment (700s)

Technology equipment costs increase in 2021 as the District purchased distance learning devices for all elementary students. In addition, maintenance and operations equipment is projected to increase due to purchase of additional cleaning and sanitization equipment.

Other Objects (800s)

Other objects are projected to increase due to the issuance of debt.

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

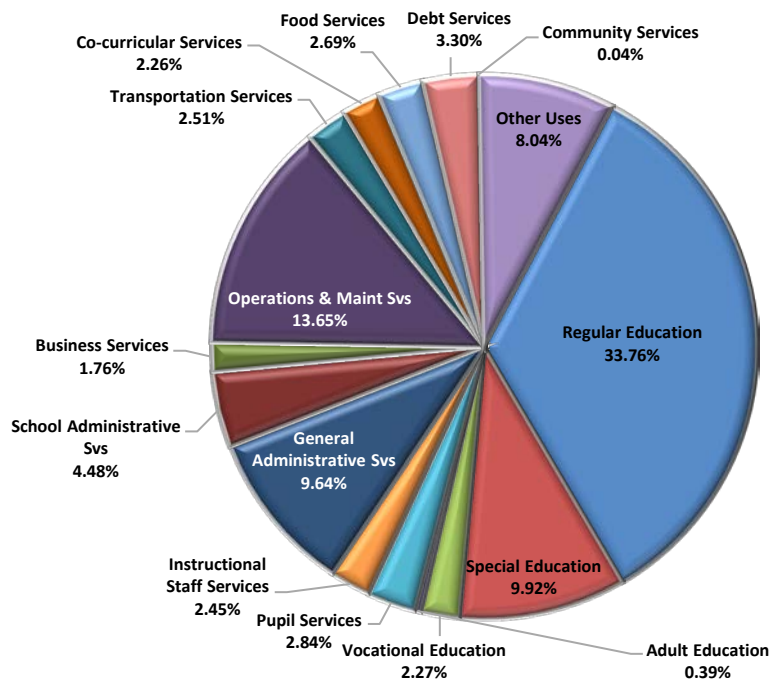
	Actual 2017	Actual 2018	Actual 2019	Actual 2020	Budget 2021	Projected 2022	Projected 2023	Projected 2024
1000 Revenue								
from Local Sources								
General Fund	\$46,465,018	\$49,494,266	\$52,715,159	\$55,665,835	\$57,220,333	\$59,418,000	\$61,653,000	\$63,997,000
Capital Projects Fund	5,373,307	5,544,672	5,992,882	6,369,316	6,466,500	6,811,500	7,064,500	7,327,500
Special Assessments Fund	340,158	361,295	382,722	499,611	523,150	543,250	564,250	586,250
Special Levy Fund	3,872,068	4,103,731	4,344,006	4,587,355	4,776,700	4,961,700	5,154,700	5,354,700
Student Activities Fund	478,782	1,305,137	2,410,768	1,704,334	889,300	890,000	2,215,000	890,000
Food Service Fund	3,370,739	3,745,204	3,808,161	2,848,221	2,177,700	4,002,700	4,083,600	4,166,800
Self-Funded Insurance Fund	17,237,631	18,298,405	19,179,682	19,852,390	21,323,000	22,486,000	24,522,000	26,759,000
Total Revenue Local Sources	77,137,703	82,852,710	88,833,380	91,527,062	93,376,683	99,113,150	105,257,050	109,081,250
3000 Revenue								
from State Sources								
General Fund	103,024,346	102,407,881	102,695,246	103,628,183	105,301,030	105,279,000	106,955,000	108,061,000
Food Service Fund	52,088	47,140	52,558	54,189	50,000	50,000	50,000	50,000
Total Revenue State Sources	103,076,434	102,455,021	102,747,804	103,682,372	105,351,030	105,329,000	107,005,000	108,111,000
4000 Revenue								
from Federal Sources								
General Fund	8,428,085	8,647,045	9,716,163	11,744,064	14,973,754	12,575,000	12,077,000	11,579,000
Food Service Fund	3,017,076	3,114,658	3,288,765	3,528,394	3,468,250	3,441,500	3,497,500	3,553,900
Total Revenue Federal Sources	11,445,161	11,761,703	13,004,928	15,272,458	18,442,004	16,016,500	15,574,500	15,132,900
5000 Revenue								
from Other Sources								
General Fund	37,371	147,752	377,631	351,087	350,000	350,000	350,000	350,000
Capital Projects Fund	3,000,000	5,000,000	20,719,394	24,218,036	17,988,200	5,500,000	5,500,000	5,500,000
Special Assessments Fund	-	-	52,926	-	-	-	-	-
Debt Service Fund	5,976,443	7,328,323	7,641,248	33,487,825	8,378,222	8,996,320	7,141,844	7,511,482
Student Activities Fund	3,530,189	3,985,998	4,112,039	4,866,503	4,575,000	4,667,000	4,760,000	4,855,000
Food Service Fund	70,930	49,969	57,922	36,618	30,000	30,000	30,000	30,000
Self-Funded Insurance Fund	1,354,272	396,051	524,854	623,019	600,000	600,000	600,000	600,000
Total Revenue Other Sources	13,969,205	16,908,093	33,486,014	63,583,088	31,921,422	20,143,320	18,381,844	18,846,482
Total Revenues	\$205,628,503	\$213,977,527	\$238,072,126	\$274,064,980	\$249,091,139	\$240,601,970	\$246,218,394	\$251,171,632

Summary of Expenditures by Object Class and Fund ALL FUNDS

	Actual 2017	Actual 2018	Actual 2019	Actual 2020	Budget 2021	Projected 2022	Projected 2023	Projected 2024
100s Salaries								
General Fund	\$94,727,183	\$96,235,736	\$99,689,934	\$103,418,887	\$107,946,760	\$108,566,650	\$110,692,900	\$112,702,300
Student Activities Fund	2,166,148	2,846,173	2,869,612	2,712,723	2,771,215	3,066,300	3,127,300	3,189,300
Food Service Fund	2,208,455	2,305,940	2,288,263	2,644,138	2,771,821	2,831,000	2,887,000	2,944,000
Total Salaries	99,101,786	101,387,849	104,847,809	108,775,748	113,489,796	114,463,950	116,707,200	118,835,600
200s Employee Benefits								
General Fund	29,592,892	31,095,815	32,405,234	33,588,495	34,972,596	35,505,000	36,499,000	37,523,000
Student Activities Fund	357,212	473,528	471,605	458,005	569,396	467,450	476,450	485,450
Food Service Fund	601,268	612,011	620,043	787,625	791,600	825,300	850,400	876,300
Self-Funded Insurance Fund	16,770,200	16,370,332	18,294,322	19,781,681	19,065,000	20,625,000	22,421,000	24,375,000
Total Employee Benefits	47,321,572	48,551,686	51,791,204	54,615,806	55,398,592	57,422,750	60,246,850	63,259,750
300s Purchased Prof Services								
General Fund	3,326,888	3,834,644	4,255,998	3,973,856	4,721,066	4,277,000	4,212,000	4,048,000
Capital Projects Fund	472,393	643,714	105,185	855,912	848,127	300,000	-	100,000
Student Activities Fund	151,039	213,921	226,735	185,936	234,794	185,000	188,000	191,000
Food Service Fund	33,238	13,886	108,380	169,565	88,000	105,000	105,000	105,000
Self-Funded Insurance Fund	832,842	796,202	953,894	910,500	925,000	950,000	976,000	1,003,000
Total Purchased Prof Services	4,816,400	5,502,367	5,650,192	6,095,769	6,816,987	5,817,000	5,481,000	5,447,000
400s Purchased Property Svs								
General Fund	3,408,147	4,554,708	3,614,566	3,276,409	3,257,650	3,743,000	3,749,000	3,555,000
Capital Projects Fund	5,058,235	623,964	10,520,005	5,124,536	10,261,598	2,200,000	-	1,400,000
Student Activities Fund	133,763	250,626	1,453,697	1,459,341	237,531	232,000	1,535,000	238,000
Food Service Fund	88,231	67,568	105,994	117,487	135,500	74,000	74,000	99,000
Total Purchased Property Services	8,688,376	5,496,866	15,694,262	9,977,773	13,892,279	6,249,000	5,358,000	5,292,000
500s Other Purchased Svs								
General Fund	7,429,518	7,715,216	8,622,552	7,946,323	10,839,602	9,305,000	9,591,000	9,889,000
Capital Projects Fund	854	-	-	-	-	-	-	-
Student Activities Fund	608,483	693,737	742,773	549,864	836,289	784,350	821,350	808,350
Food Service Fund	4,850	4,536	4,364	100,109	80,500	5,500	5,500	5,500
Self-Funded Insurance Fund	886,731	962,835	1,039,310	1,095,572	1,157,000	1,215,000	1,276,000	1,340,000
Total Other Purchased Services	8,930,436	9,376,324	10,408,999	9,691,868	12,913,391	11,309,850	11,693,850	12,042,850
600s Materials & Supplies								
General Fund	7,040,576	7,139,088	7,037,874	6,785,309	7,723,600	7,788,000	7,764,000	7,646,000
Capital Projects Fund	105,212	4,884	7,053	4,891	-	10,000	-	-
Student Activities Fund	174,528	333,465	296,442	217,649	292,460	301,000	306,000	312,000
Food Service Fund	3,026,034	3,131,422	3,119,517	2,942,853	2,816,429	3,228,400	3,259,200	3,290,900
Self-Funded Insurance Fund	20,076	22,971	22,957	25,993	25,000	25,000	25,000	25,000
Total Materials & Supplies	10,366,426	10,631,830	10,483,843	9,976,695	10,857,489	11,352,400	11,354,200	11,273,900
700s Land & Equipment								
General Fund	2,530,819	2,666,033	2,383,266	2,885,989	2,441,498	2,500,000	2,500,000	2,500,000
Capital Projects Fund	1,719,857	1,872,922	204,055	1,309,750	7,161,610	500,000	-	-
Special Assessments Fund	1,103,230	442,601	406,240	95,010	400,000	400,000	400,000	400,000
Student Activities Fund	260,024	292,531	282,174	840,537	308,627	325,000	325,000	325,000
Food Service Fund	267,310	158,594	153,001	105,094	125,000	100,000	125,000	125,000
Total Land & Equipment	5,881,240	5,432,681	3,428,736	5,236,380	10,436,735	3,825,000	3,350,000	3,350,000
800s Other Objects								
General Fund	463,791	412,602	462,625	420,209	946,287	900,000	900,000	900,000
Capital Projects Fund	122,612	29,745	189,313	226,175	1,284,601	20,000	20,000	20,000
Special Assessments Fund	76,332	32,163	29,655	28,878	30,000	30,000	30,000	30,000
Debt Service Fund	2,671,226	2,630,354	2,815,500	2,834,269	2,616,830	2,642,064	2,444,696	2,231,412
Student Activities Fund	157,774	187,154	179,769	146,782	213,988	195,900	195,900	195,900
Food Service Fund	4,448	6,403	5,724	625	15,000	5,000	5,000	5,000
Self-Funded Insurance Fund	82,054	9,022	9,251	12,900	10,300	13,000	13,000	13,000
Total Other Objects	3,578,237	3,307,443	3,691,837	3,669,838	5,117,006	3,805,964	3,608,596	3,395,312
900s Other Uses of Funds								
General Fund	7,972,086	6,755,097	7,115,560	7,971,878	4,996,058	5,037,350	5,127,100	5,223,700
Capital Projects Fund	6,362,598	7,328,323	7,641,248	33,487,825	9,371,472	8,695,970	6,844,744	7,212,782
Special Levy Fund	3,000,000	5,000,000	5,000,000	5,000,000	4,500,000	5,500,000	5,500,000	5,500,000
Debt Service Fund	3,305,217	4,697,969	4,825,748	30,653,556	5,761,392	6,354,256	4,697,148	5,280,070
Food Service Fund	-	-	-	345,000	350,000	350,000	350,000	350,000
Total Other Uses of Funds	20,639,901	23,781,389	24,582,556	77,458,259	24,978,922	25,937,576	22,518,992	23,566,552
Total Expenditures	\$209,324,374	\$213,468,435	\$230,579,438	\$285,498,136	\$253,901,197	\$240,183,490	\$240,318,688	\$246,462,964

2020-2021 Budget Summary by Function ALL FUNDS

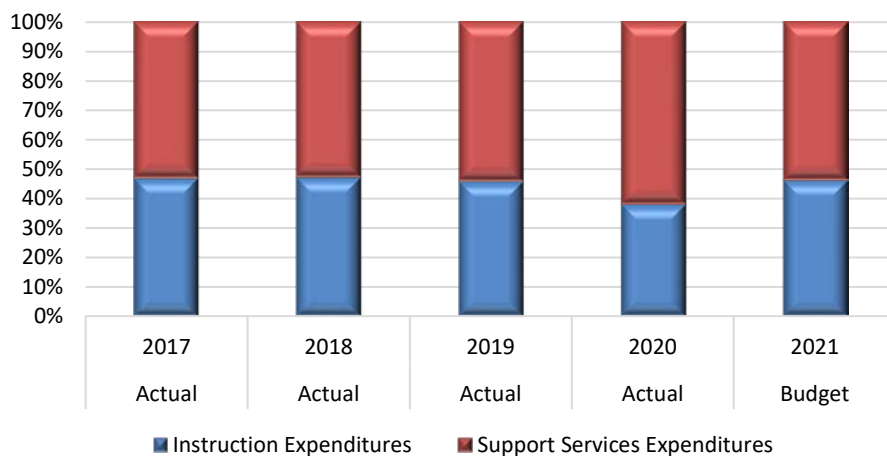
	Fund							Total	
	General	Capital Projects	Special Assessments	Special Levy	Debt Service	Nutrition Services	Student Activities		Self-Funded Insurance
Revenues									
Property Taxes	\$54,092,000	\$6,299,000	\$523,150	\$4,776,700	\$-	\$-	\$-	\$-	\$65,690,850
State	105,301,030	-	-	-	-	50,000	-	-	105,351,030
Federal	14,973,754	-	-	-	-	3,468,250	-	-	18,442,004
Other Local Sources	3,128,333	167,500	-	-	-	2,177,700	889,300	21,323,000	27,685,833
Other Sources	350,000	17,988,200	-	-	8,378,222	30,000	4,575,000	600,000	31,921,422
Total Revenues	177,845,117	24,454,700	523,150	4,776,700	8,378,222	5,725,950	5,464,300	21,923,000	249,091,139
Expenditures									
<i>Instruction:</i>									
Regular Education	85,720,650	-	-	-	-	-	-	-	85,720,650
Special Education	25,183,926	-	-	-	-	-	-	-	25,183,926
Vocational Education	5,754,563	-	-	-	-	-	-	-	5,754,563
Adult Education	1,000,075	-	-	-	-	-	-	-	1,000,075
<i>Support Services:</i>									
Pupil Services	7,210,021	-	-	-	-	-	-	-	7,210,021
Instructional Staff Services	6,223,525	-	-	-	-	-	-	-	6,223,525
General Administrative Svcs	3,292,941	-	-	-	-	-	-	21,182,300	24,475,241
School Administrative Svcs	11,369,054	-	-	-	-	-	-	-	11,369,054
Business Services	4,477,363	-	-	-	-	-	-	-	4,477,363
Operations & Maint Svcs	15,967,101	18,271,335	430,000	-	-	-	-	-	34,668,436
Transportation Services	6,371,240	-	-	-	-	-	-	-	6,371,240
Co-curricular Services	261,258	-	-	-	-	-	5,464,300	-	5,725,558
Food Services	-	-	-	-	-	6,823,850	-	-	6,823,850
Debt Services	-	-	-	-	8,378,222	-	-	-	8,378,222
Community Services	95,000	-	-	-	-	-	-	-	95,000
Other Uses	4,918,400	10,656,073	-	4,500,000	-	350,000	-	-	20,424,473
Total Expenditures	177,845,117	28,927,408	430,000	4,500,000	8,378,222	7,173,850	5,464,300	21,182,300	253,901,197
Excess (Deficit)	\$-	(\$4,472,708)	\$93,150	\$276,700	\$-	(\$1,447,900)	\$-	\$740,700	(\$4,810,058)
Beginning Fund Balance	\$32,974,678	\$9,540,882	\$375,722	\$1,944,751	\$-	\$-	\$2,420,687	\$4,364,798	\$51,621,518
Ending Fund Balance	\$32,974,678	\$5,068,174	\$468,872	\$2,221,451	\$-	(\$1,447,900)	\$2,420,687	\$5,105,498	\$46,811,460



Summary of Revenues and Expenditures by Function ALL FUNDS

	Actual 2017	Actual 2018	Actual 2019	Actual 2020	Budget 2021	Projected 2022	Projected 2023	Projected 2024
Revenues								
Property Taxes	\$53,461,785	\$56,405,919	\$59,649,365	\$63,073,859	\$65,690,850	\$68,209,950	\$70,829,950	\$73,553,950
State	103,076,434	102,455,021	102,747,804	103,682,372	105,351,030	105,329,000	107,005,000	108,111,000
Federal	11,445,161	11,761,703	13,004,928	15,272,458	18,442,004	16,016,500	15,574,500	15,132,900
Other Local Sources	23,675,918	26,446,791	29,184,015	28,453,203	27,685,833	30,903,200	34,427,100	35,527,300
Other Sources	13,969,205	16,908,093	33,486,014	63,583,088	31,921,422	20,143,320	18,381,844	18,846,482
Total Revenues	205,628,503	213,977,527	238,072,126	274,064,980	249,091,139	240,601,970	246,218,394	251,171,632
Expenditures								
<i>Instruction:</i>								
Regular Education	71,399,461	72,417,644	75,036,162	76,889,710	85,720,650	84,271,650	86,000,900	87,501,000
Special Education	20,425,709	22,253,603	24,293,453	25,343,804	25,183,926	25,407,000	25,896,000	26,409,300
Vocational Education	5,681,310	5,423,244	5,519,587	5,686,913	5,754,563	5,836,000	5,952,000	6,071,000
Adult Education	849,895	861,502	895,352	1,005,564	1,000,075	1,010,000	1,031,000	1,052,000
<i>Support Services:</i>								
Pupil Services	6,472,606	6,877,278	7,098,040	7,354,374	7,210,021	7,217,000	7,370,000	7,513,000
Instructional Staff Services	5,179,486	4,880,704	5,296,476	6,069,474	6,223,525	6,275,000	6,395,000	6,487,000
General Administrative Svs	21,674,654	21,603,151	23,642,516	25,077,453	24,475,241	26,148,000	28,094,000	30,182,000
School Administrative Svs	10,214,991	10,134,015	10,282,924	10,918,187	11,369,054	11,487,000	11,715,000	11,884,000
Business Services	4,926,685	4,885,816	4,582,479	4,540,771	4,477,363	4,576,000	4,653,000	4,645,000
Operations & Maint Svs	23,751,140	20,644,633	27,510,415	23,151,444	34,668,436	19,830,000	17,076,000	18,579,000
Transportation Services	4,742,907	5,122,272	5,565,320	5,199,256	6,371,240	6,435,000	6,500,000	6,756,000
Co-curricular Services	4,249,833	5,533,396	6,774,258	6,826,261	5,725,558	5,821,000	7,244,000	6,017,000
Food Services	6,233,834	6,300,360	6,405,286	6,867,496	6,823,850	7,174,200	7,311,100	7,450,700
Debt Services	5,976,443	7,328,323	7,641,248	33,487,825	8,378,222	8,996,320	7,141,844	7,511,482
Community Services	88,124	89,329	89,801	90,156	95,000	96,000	97,000	98,000
Other Uses	17,457,296	19,113,165	19,946,121	46,989,448	20,424,473	19,603,320	17,841,844	18,306,482
Total Expenditures	209,324,374	213,468,435	230,579,438	285,498,136	253,901,197	240,183,490	240,318,688	246,462,964
Excess (Deficit)	(\$3,695,871)	\$509,092	\$7,492,688	(\$11,433,156)	(\$4,810,058)	\$418,480	\$5,899,706	\$4,708,668
Beginning Fund Balance	\$58,748,765	\$55,052,894	\$55,561,986	\$63,054,674	\$51,621,518	\$46,811,460	\$47,229,940	\$53,129,646
Ending Fund Balance	\$55,052,894	\$55,561,986	\$63,054,674	\$51,621,518	\$46,811,460	\$47,229,940	\$53,129,646	\$57,838,314

Instruction vs. Support Services Expenditures Over Time



Summary of Revenues by Function and Fund ALL FUNDS

	Actual 2017	Actual 2018	Actual 2019	Actual 2020	Budget 2021	Projected 2022	Projected 2023	Projected 2024
Property Taxes								
General Fund	\$44,132,164	\$46,516,969	\$49,182,353	\$51,921,668	\$54,092,000	\$56,161,000	\$58,312,000	\$60,549,000
Capital Projects Fund	5,117,395	5,423,924	5,740,284	6,065,225	6,299,000	6,544,000	6,799,000	7,064,000
Special Assessments Fund	340,158	361,295	382,722	499,611	523,150	543,250	564,250	586,250
Special Levy Fund	3,872,068	4,103,731	4,344,006	4,587,355	4,776,700	4,961,700	5,154,700	5,354,700
Total Revenue Property Taxes	53,461,785	56,405,919	59,649,365	63,073,859	65,690,850	68,209,950	70,829,950	73,553,950
State Sources								
General Fund	103,024,346	102,407,881	102,695,246	103,628,183	105,301,030	105,279,000	106,955,000	108,061,000
Food Service Fund	52,088	47,140	52,558	54,189	50,000	50,000	50,000	50,000
Total Revenue State Sources	103,076,434	102,455,021	102,747,804	103,682,372	105,351,030	105,329,000	107,005,000	108,111,000
Federal Sources								
General Fund	8,428,085	8,647,045	9,716,163	11,744,064	14,973,754	12,575,000	12,077,000	11,579,000
Food Service Fund	3,017,076	3,114,658	3,288,765	3,528,394	3,468,250	3,441,500	3,497,500	3,553,900
Total Revenue Federal Sources	11,445,161	11,761,703	13,004,928	15,272,458	18,442,004	16,016,500	15,574,500	15,132,900
Other Local Sources								
General Fund	2,332,854	2,977,297	3,532,806	3,744,167	3,128,333	3,257,000	3,341,000	3,448,000
Capital Projects Fund	255,912	120,748	252,598	304,091	167,500	267,500	265,500	263,500
Student Activities Fund	478,782	1,305,137	2,410,768	1,704,334	889,300	890,000	2,215,000	890,000
Food Service Fund	3,370,739	3,745,204	3,808,161	2,848,221	2,177,700	4,002,700	4,083,600	4,166,800
Self-Funded Insurance Fund	17,237,631	18,298,405	19,179,682	19,852,390	21,323,000	22,486,000	24,522,000	26,759,000
Total Revenue Other Local Sources	23,675,918	26,446,791	29,184,015	28,453,203	27,685,833	30,903,200	34,427,100	35,527,300
Other Sources								
General Fund	37,371	147,752	377,631	351,087	350,000	350,000	350,000	350,000
Capital Projects Fund	3,000,000	5,000,000	20,719,394	24,218,036	17,988,200	5,500,000	5,500,000	5,500,000
Special Assessments Fund	-	-	52,926	-	-	-	-	-
Debt Service Fund	5,976,443	7,328,323	7,641,248	33,487,825	8,378,222	8,996,320	7,141,844	7,511,482
Student Activities Fund	3,530,189	3,985,998	4,112,039	4,866,503	4,575,000	4,667,000	4,760,000	4,855,000
Food Service Fund	70,930	49,969	57,922	36,618	30,000	30,000	30,000	30,000
Self-Funded Insurance Fund	1,354,272	396,051	524,854	623,019	600,000	600,000	600,000	600,000
Total Revenue Other Sources	13,969,205	16,908,093	33,486,014	63,583,088	31,921,422	20,143,320	18,381,844	18,846,482
Total Revenues	\$205,628,503	\$213,977,527	\$238,072,126	\$274,064,980	\$249,091,139	\$240,601,970	\$246,218,394	\$251,171,632

Summary of Expenditures by Function and Fund ALL FUNDS

	Actual 2017	Actual 2018	Actual 2019	Actual 2020	Budget 2021	Projected 2022	Projected 2023	Projected 2024
Instruction								
Regular Education								
General Fund	\$71,399,461	\$72,417,644	\$75,036,162	\$76,889,710	\$85,720,650	\$84,271,650	\$86,000,900	\$87,501,000
Special Education								
General Fund	20,425,709	22,253,603	24,293,453	25,343,804	25,183,926	25,407,000	25,896,000	26,409,300
Vocational Education								
General Fund	5,681,310	5,423,244	5,519,587	5,686,913	5,754,563	5,836,000	5,952,000	6,071,000
Adult Education								
General Fund	849,895	861,502	895,352	1,005,564	1,000,075	1,010,000	1,031,000	1,052,000
Support Services								
Pupil Services								
General Fund	6,472,606	6,877,278	7,098,040	7,354,374	7,210,021	7,217,000	7,370,000	7,513,000
Instructional Staff Services								
General Fund	5,179,486	4,880,704	5,296,476	6,069,474	6,223,525	6,275,000	6,395,000	6,487,000
General Admin Services								
General Fund	3,082,751	3,441,789	3,322,782	3,250,807	3,292,941	3,320,000	3,383,000	3,426,000
Self-Insurance Fund	18,591,903	18,161,362	20,319,734	21,826,646	21,182,300	22,828,000	24,711,000	26,756,000
Total General Admin Svcs	21,674,654	21,603,151	23,642,516	25,077,453	24,475,241	26,148,000	28,094,000	30,182,000
School Admin Services								
General Fund	10,214,991	10,134,015	10,282,924	10,918,187	11,369,054	11,487,000	11,715,000	11,884,000
Business Services								
General Fund	4,926,685	4,885,816	4,582,479	4,540,771	4,477,363	4,576,000	4,653,000	4,645,000
Operations & Maint Svcs								
General Fund	15,215,027	17,024,385	16,238,222	15,732,467	15,967,101	16,390,000	16,646,000	16,649,000
Capital Projects Fund	7,356,551	3,145,484	10,836,298	7,295,089	18,271,335	3,010,000	-	1,500,000
Special Assessments Fund	1,179,562	474,764	435,895	123,888	430,000	430,000	430,000	430,000
Total Operations & Maint Svcs	23,751,140	20,644,633	27,510,415	23,151,444	34,668,436	19,830,000	17,076,000	18,579,000
Transportation Services								
General Fund	4,742,907	5,122,272	5,565,320	5,199,256	6,371,240	6,435,000	6,500,000	6,756,000
Co-curricular Services								
General Fund	240,862	242,261	251,451	255,424	261,258	264,000	269,000	272,000
Student Activities Fund	4,008,971	5,291,135	6,522,807	6,570,837	5,464,300	5,557,000	6,975,000	5,745,000
Total Co-curricular Services	4,249,833	5,533,396	6,774,258	6,826,261	5,725,558	5,821,000	7,244,000	6,017,000
Food Services								
Nutrition Services Fund	6,233,834	6,300,360	6,405,286	6,867,496	6,823,850	7,174,200	7,311,100	7,450,700
Debt Services								
Debt Service Fund	5,976,443	7,328,323	7,641,248	33,487,825	8,378,222	8,996,320	7,141,844	7,511,482
Community Services								
General Fund	88,124	89,329	89,801	90,156	95,000	96,000	97,000	98,000
Other Uses								
General Fund	7,972,086	6,755,097	7,115,560	7,930,448	4,918,400	5,037,350	5,127,100	5,223,700
Capital Projects Fund	6,485,210	7,358,068	7,830,561	33,714,000	10,656,073	8,715,970	6,864,744	7,232,782
Special Levy Fund	3,000,000	5,000,000	5,000,000	5,000,000	4,500,000	5,500,000	5,500,000	5,500,000
Nutrition Services Fund	-	-	-	345,000	350,000	350,000	350,000	350,000
Total Other Uses	17,457,296	19,113,165	19,946,121	46,989,448	20,424,473	19,603,320	17,841,844	18,306,482
Total Expenditures	\$209,324,374	\$213,468,435	\$230,579,438	\$285,498,136	\$253,901,197	\$240,183,490	\$240,318,688	\$246,462,964

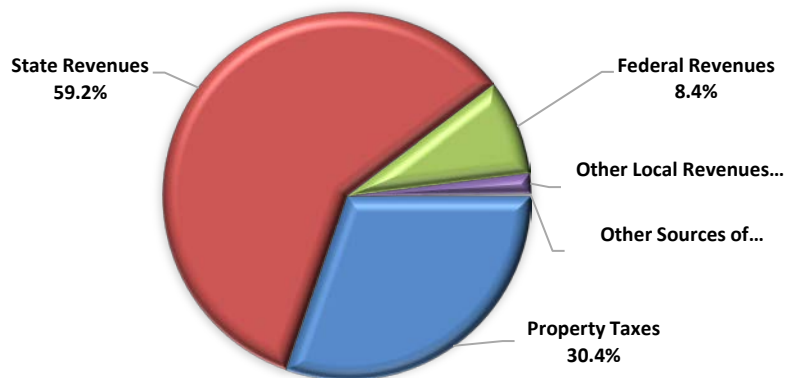
GENERAL FUND

GENERAL FUND OVERVIEW

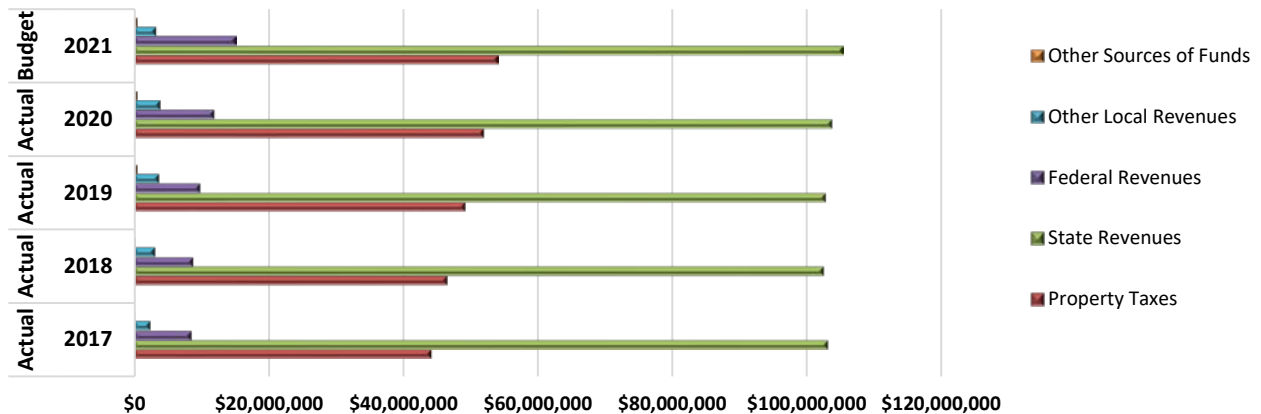
The General Fund is used as the Operating Fund of the District and accounts for all revenues and expenditures of the school district not accounted for elsewhere. The General Fund accounts for educational activities, district instructional and student support programs, expenditures for the superintendent 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 2017	Actual 2018	Actual 2019	Actual 2020	Budget 2021	Projected 2022	Projected 2023	Projected 2024
Revenues								
Property Taxes	\$44,132,164	\$46,516,969	\$49,182,353	\$51,921,668	\$54,092,000	\$56,161,000	\$58,312,000	\$60,549,000
State	103,024,346	102,407,881	102,695,246	103,628,183	105,301,030	105,279,000	106,955,000	108,061,000
Federal	8,428,085	8,647,045	9,716,163	11,744,064	14,973,754	12,575,000	12,077,000	11,579,000
Other Local Sources	2,332,854	2,977,297	3,532,806	3,744,167	3,128,333	3,257,000	3,341,000	3,448,000
Other Sources	37,371	147,752	377,631	351,087	350,000	350,000	350,000	350,000
Total Revenues	\$157,954,820	\$160,696,944	\$165,504,199	\$171,389,169	\$177,845,117	\$177,622,000	\$181,035,000	\$183,987,000



5-Year General Fund Revenue Comparison



General Fund Revenue Budget Projection

Property Taxes

Property taxes are projected to increase 4.18% in 2021 and hold constant with a 4.0% increase thereafter. Mills remain steady at the 126.78 mills currently levied. Projections include a 5% reduction in 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 1% per annum with weighted ADM decreasing in 2022 due to lower kindergarten enrollment in fiscal 2021. Transportation aid decreases in fiscal 2021 due to school closure in 2020 and returns to pre-COVID aid thereafter. State handicapped program aid is expected to increase 5% per year due to increasing special education enrollment and costs. 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 increase significantly in fiscal 2021 due to pandemic related federal funding with a decrease in 2022 as the Striving Readers Comprehensive Literacy (SRCL) grant and pandemic funding is completed and remains constant thereafter.

Other Local Revenues and Other Sources

Tuition and state excess cost revenues are projected to 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. Other expenditures in this area are anticipated to return to pre-COVID costs and remain constant or with slight increases into the future.

Interest income has increased in recent years and is a function the Federal Reserve's rate setting. The District anticipates interest income to slightly decrease into the future due to projected market conditions.



General Fund Revenue Detail by Source

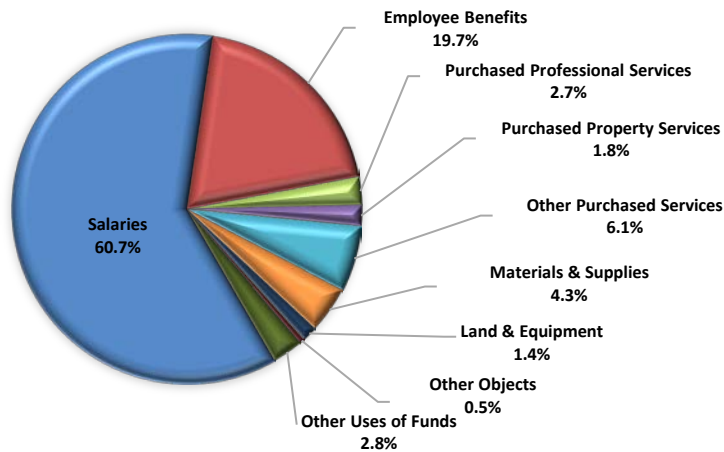
	Actual 2017	Actual 2018	Actual 2019	Actual 2020	Budget 2021	Projected 2022	Projected 2023	Projected 2024
Property Tax								
1110-Property Tax	\$41,970,733	\$44,269,079	\$46,701,320	\$49,377,824	\$51,715,000	\$53,784,000	\$55,935,000	\$58,172,000
1115-Property Tax - Prior Years	355,047	353,501	461,984	590,438	450,000	450,000	450,000	450,000
1191-Interest & Penalties	87,875	98,127	121,256	136,220	100,000	100,000	100,000	100,000
1210-Electric, Distribution & Trans Tax	64,751	62,409	63,120	54,959	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	354,961	351,882	376,480	388,236	350,000	350,000	350,000	350,000
1232-Veteran's Tax Credit	218,852	245,459	267,284	291,420	250,000	250,000	250,000	250,000
1250-Mobile Home Tax	29,530	26,268	30,673	27,958	29,000	29,000	29,000	29,000
1290-Other Revenue in Lieu	392,121	451,950	501,942	396,319	475,000	475,000	475,000	475,000
Subtotal Local Property Tax	44,132,164	46,516,969	49,182,353	51,921,668	54,092,000	56,161,000	58,312,000	60,549,000
Local Revenue								
1312-Regular Tuition ND LEA's	7,343	36,550	7,167	29,065	-	-	-	-
1311-Regular Tuition Individuals	-	-	14,518	-	-	-	-	-
1322-Special Ed Tuition ND LEA's	363,073	373,480	433,045	548,123	500,000	525,000	551,000	579,000
1340-Summer School	124,177	113,191	109,833	-	85,000	110,000	110,000	110,000
1360-Drivers Education	27,585	29,269	16,640	14,570	20,000	20,000	20,000	20,000
1510-Interest Income	332,402	412,266	844,159	1,044,791	800,000	800,000	792,000	784,000
1710-Admissions	9,997	-	4,575	2,480	-	-	-	-
1910-Rental Income	112,441	286,126	323,939	266,357	150,000	324,000	324,000	350,000
1920-Contributions - Private Sources	112,712	104,125	62,438	64,375	154,943	100,000	100,000	100,000
1929-FPS Foundation	-	870	-	-	-	-	-	-
1940-Other Governmental Unit Sales	150,155	20,532	-	-	-	-	-	-
1944-Park District	235,000	304,112	303,450	301,200	300,000	300,000	300,000	300,000
1950-Other Services Provided	357,755	391,395	337,071	495,311	482,890	413,000	424,000	430,000
1951-Other Services Gymnastics Ctr	44,477	30,883	30,559	30,830	31,000	32,000	33,000	34,000
1962-Sale - Vocational Education Houses	61,366	271,226	149,905	249,322	180,000	184,000	188,000	192,000
1971-Medical Assistance	90,836	269,493	362,562	182,926	175,000	200,000	250,000	300,000
1987-Parking Fees	49,105	49,385	48,420	49,890	47,000	49,000	49,000	49,000
1998-Miscellaneous Revenue	235,188	284,394	484,525	464,927	202,500	200,000	200,000	200,000
1970-Revenue from Other Agencies	19,242	-	-	-	-	-	-	-
Subtotal Local Revenue	2,332,854	2,977,297	3,532,806	3,744,167	3,128,333	3,257,000	3,341,000	3,448,000
State Revenue								
3110-State Per Pupil Aid	99,530,131	98,991,852	98,557,816	99,467,809	101,660,000	101,077,000	102,677,000	103,704,000
3130-State Transportation Aid	1,068,293	993,743	1,078,189	1,112,422	800,000	1,112,000	1,112,000	1,112,000
3140-State Child Placement	364,769	408,368	582,254	432,710	450,000	500,000	500,000	500,000
3200-State Handicapped Program Aid	894,919	986,203	1,335,363	1,559,997	1,300,000	1,510,000	1,586,000	1,665,000
3310-State Vocational Education	343,845	312,229	332,788	391,285	350,000	350,000	350,000	350,000
3420-CTE Joint Agreements	178,722	166,783	206,147	188,644	210,600	205,000	205,000	205,000
3510-State REA Teacher Mentor	22,817	8,773	114,111	32,138	9,288	-	-	-
3610-ND State ELL	256,165	97,124	99,805	-	-	-	-	-
3900-Other Restricted State Revenue	43,644	82,198	70,549	48,725	96,142	100,000	100,000	100,000
3930-Adult Ed	300,524	360,608	318,224	394,453	425,000	425,000	425,000	425,000
3935-ND Classroom Trans Award	20,517	-	-	-	-	-	-	-
Subtotal State Revenue	103,024,346	102,407,881	102,695,246	103,628,183	105,301,030	105,279,000	106,955,000	108,061,000

General Fund Revenue Detail by Source (continued)

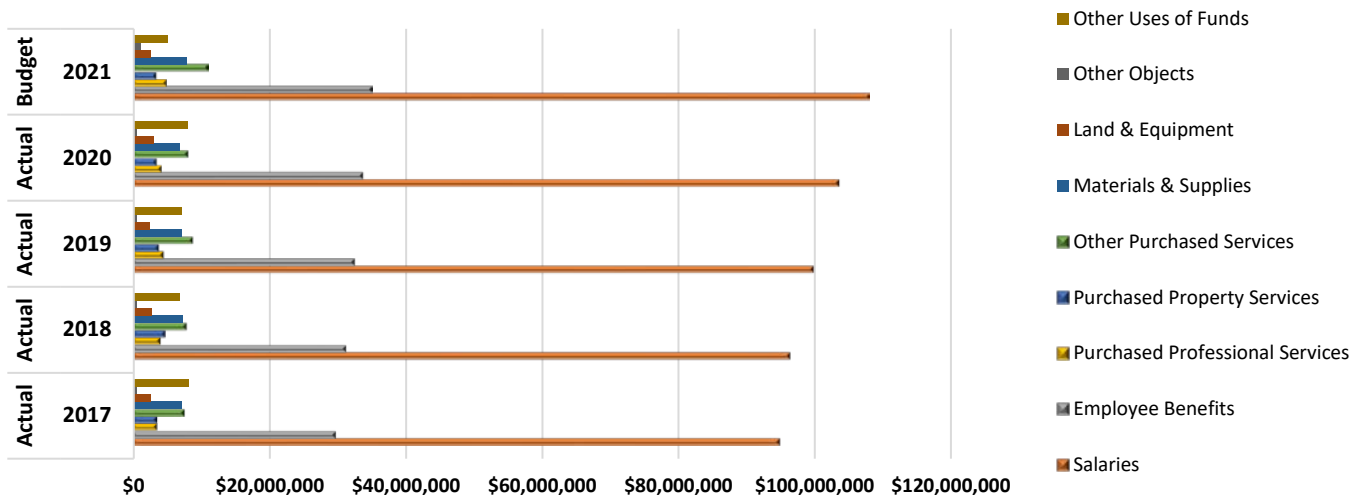
	Actual 2017	Actual 2018	Actual 2019	Actual 2020	Budget 2021	Projected 2022	Projected 2023	Projected 2024
Federal Revenue								
4440-Indian Education	81,056	86,603	96,244	90,243	103,101	103,000	103,000	103,000
4492-ROTC	49,073	50,196	45,622	51,997	50,000	52,000	54,000	56,000
4510-Title I	3,653,133	3,632,872	3,765,121	4,150,951	4,701,481	4,701,000	4,701,000	4,701,000
4511-Title I N&D	-	-	-	-	31,709	-	-	-
4512-Title IIA	899,467	944,643	949,157	1,150,340	1,131,611	1,132,000	1,132,000	1,132,000
4516-Title I Homeless Youth	-	9,700	20,000	28,357	31,095	31,000	31,000	31,000
4517-Title IID	-	-	1,600	-	-	-	-	-
4522-Student Support	-	95,892	463,663	558,283	735,187	735,000	735,000	735,000
4525-ND Council of the Arts	-	-	-	5,206	-	-	-	-
4531-IDEA-B	2,903,377	3,009,437	3,135,238	3,128,366	3,218,414	3,218,000	3,218,000	3,218,000
4532-Preschool	56,086	55,521	60,069	63,851	65,151	65,000	65,000	65,000
4535-SRCL	-	-	365,680	696,009	1,744,919	800,000	800,000	800,000
4545-Perkins	244,952	261,849	287,698	287,072	271,327	271,000	271,000	271,000
4556-Team Nutrition Grant	820	463	-	-	-	-	-	-
4560-Adult Education	164,286	176,507	242,550	244,000	213,338	213,000	213,000	213,000
4566-Human Services	22,500	6,200	-	-	-	-	-	-
4568-New Immigrant	121,656	92,981	85,644	68,724	73,361	73,000	73,000	73,000
4588-DHHS Refugee Impact	38,130	46,815	47,227	57,009	27,445	27,000	27,000	27,000
4590-Education Stabilization	15,672	-	-	814,030	2,461,446	1,000,000	500,000	-
4595-Energy Education	-	-	-	21,300	-	-	-	-
4600-Refugee Impact	37,812	62,799	38,101	32,612	53,559	54,000	54,000	54,000
4605-Emergency Services	-	-	-	40,869	45,610	-	-	-
4712-NSA Language	112,138	108,056	103,837	104,845	-	100,000	100,000	100,000
4714-Job Skills	23,818	-	-	-	-	-	-	-
4790-Safe Routes to School	2,406	2,720	-	-	-	-	-	-
4796-Comm Dev Block Grant	-	-	-	150,000	-	-	-	-
4802-Title VIB Discretionary	-	3,791	8,712	-	15,000	-	-	-
4801-Student Assessments	1,703	-	-	-	-	-	-	-
Subtotal Federal Revenue	8,428,085	8,647,045	9,716,163	11,744,064	14,973,754	12,575,000	12,077,000	11,579,000
Other Sources								
5200-Interfund Transfers	3	-	350,000	345,000	350,000	350,000	350,000	350,000
5300-Sale of District Items	10,898	24,678	14,759	3,287	-	-	-	-
5400-Refund of Prior Year Exp	26,470	123,074	12,872	2,800	-	-	-	-
Subtotal Other Sources	37,371	147,752	377,631	351,087	350,000	350,000	350,000	350,000
Total Revenues	\$157,954,820	\$160,696,944	\$165,504,199	\$171,389,169	\$177,845,117	\$177,622,000	\$181,035,000	\$183,987,000

General Fund Expenditure Summary by Object Class

Expenditures	Actual 2017	Actual 2018	Actual 2019	Actual 2020	Budget 2021	Projected 2022	Projected 2023	Projected 2024
Salaries	\$94,727,183	\$96,235,736	\$99,689,934	\$103,418,887	\$107,946,760	\$108,566,650	\$110,692,900	\$112,702,300
Employee Benefits	29,592,892	31,095,815	32,405,234	33,588,495	34,972,596	35,505,000	36,499,000	37,523,000
Purchased Professional Svs	3,326,888	3,834,644	4,255,998	3,973,856	4,721,066	4,277,000	4,212,000	4,048,000
Purchased Property Services	3,408,147	4,554,708	3,614,566	3,276,409	3,257,650	3,743,000	3,749,000	3,555,000
Other Purchased Services	7,429,518	7,715,216	8,622,552	7,946,323	10,839,602	9,305,000	9,591,000	9,889,000
Materials & Supplies	7,040,576	7,139,088	7,037,874	6,785,309	7,723,600	7,788,000	7,764,000	7,646,000
Land & Equipment	2,530,819	2,666,033	2,383,266	2,885,989	2,441,498	2,500,000	2,500,000	2,500,000
Other Objects	463,791	412,602	462,625	420,209	946,287	900,000	900,000	900,000
Other Uses of Funds	7,972,086	6,755,097	7,115,560	7,971,878	4,996,058	5,037,350	5,127,100	5,223,700
Total Expenditures	\$156,491,900	\$160,408,939	\$165,587,609	\$170,267,355	\$177,845,117	\$177,622,000	\$181,035,000	\$183,987,000



5-Year General Fund Expenditure Comparison



General Fund Expenditure Budget Projection

Salaries

Amidst the closure of schools in spring of 2020, the District continued to pay employees through the end of the school year.

General Fund salaries include the addition of the following positions in fiscal 2021:

- Eight teaching positions at the elementary level
- One Counselor and Registrar at the secondary level
- One Director of Equity and Inclusion
- Five elementary Deans of Students
- Conversion of four part-time Strategists to full-time
- Eight special education teachers

Paraeducator staffing is expected to remain constant into the future as the District continues to evaluate and address the staffing patterns of these positions to increase efficiencies.

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. The District plans to evaluate and find alternative ways to hold or decrease substitute usage and cost.

Other temporary pay is expected to increase in fiscal 2021 due to additional pandemic funding which allows for the hiring of staff on a temporary basis to assist with needs to ensure the educational, health and safety needs of students and staff.

Salary increases for staff are based on the teaching staff negotiated agreement of 3.14% in 2021 and projected to remain constant at 2.0% thereafter.

Benefits

The Board share of health insurance premiums are budgeted to increase 4% each year. Life and dental insurances are expected to increase at a minimal level. Long-term disability insurance, social security, workforce safety and insurance, and retirement benefits increase at the same percentages as salary in future years.

Purchased Professional Services

Consultants, contracted instruction, nursing services, and licensing agreements increase in fiscal 2021 due to costs related to operating in a virtual learning environment and one which requires increased health and safety expenditures.

Purchased Property Services

Purchased property services will remain flat with the contracted maintenance budget increasing to \$2.2M in 2022 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 was renegotiated in the spring of 2020 for an additional five-year term. The current contract has an annual inflator budgeted at 3.0% per year. In-state tuition increases in fiscal 2021 and secondary students are offered the option of distance education through the North Dakota Center for Distance Education.

Supplies and Materials

With the onset of the pandemic, supply costs are expected to rise with the additional of personal protective equipment and cleaning supplies. In order to provide improved ventilation in school buildings, electricity costs are also anticipated to increase.

General Fund Expenditure Budget Projection (continued)

Land and Equipment

The District was providing secondary students with one-to-one learning devices prior to the pandemic. During the spring of 2020 and into the beginning of fiscal 2021, the District purchased iPads for all K-2 students and Chromebooks for all grade 3-5 students.

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 had 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 2017	Actual 2018	Actual 2019	Actual 2020	Budget 2021	Projected 2022	Projected 2023	Projected 2024
Salary Expense								
111-Administrators	\$6,966,970	\$6,831,441	\$6,930,018	\$7,407,597	\$8,081,227	\$8,363,000	\$8,530,000	\$8,650,900
112-Teachers	58,129,637	58,525,190	59,845,539	62,401,338	63,935,032	65,812,650	67,358,900	68,926,400
113-Instructional Support Staff	5,152,146	5,391,920	5,830,747	6,515,035	6,665,554	6,844,000	6,981,000	7,121,000
114-Study Committee	42,457	43,416	42,920	42,093	44,000	44,000	44,000	44,000
115-Department Chair	51,295	50,901	49,680	50,180	50,000	50,000	50,000	50,000
116-Summer School	628,305	656,358	642,500	557,392	670,000	683,000	697,000	711,000
117-PTO Redemption	59,827	244,820	25,735	6,165	30,000	30,000	30,000	30,000
118-Curriculum Council	25,254	13,371	13,876	9,986	35,000	35,000	35,000	35,000
119-Unused Personal Leave Payout	714,472	339,943	482,699	155,149	750,500	466,000	475,000	485,000
121-Secretary	3,960,565	3,943,666	3,979,789	3,960,445	3,982,738	4,102,000	4,184,000	4,268,000
122-Aides & Paraeducators	7,981,809	8,958,553	9,990,871	10,137,399	10,223,103	10,250,000	10,250,000	10,250,000
123-Other Support Staff	-	-	-	135	-	-	-	-
124-Part Time Custodial	277,768	275,637	272,413	259,155	266,500	292,000	298,000	304,000
125-Full Time Custodial	4,076,713	4,076,074	4,190,671	3,883,484	4,047,200	4,128,000	4,211,000	4,295,000
126-Maintenance	2,081,593	2,037,518	2,150,429	2,507,023	2,506,000	2,327,000	2,374,000	2,421,000
132-Substitutes Non-Certified	432,431	425,004	501,502	327,483	400,000	400,000	400,000	400,000
133-Tutors	184,190	181,732	128,915	170,383	262,340	165,000	165,000	165,000
134-CEUs	29,480	36,807	29,773	20,516	25,000	25,000	25,000	25,000
139-Other Temporary	1,482,259	1,526,377	1,726,317	1,898,891	2,705,232	1,750,000	1,785,000	1,821,000
141-Substitutes Certified	1,392,781	1,585,959	1,724,508	1,498,428	1,667,334	1,600,000	1,600,000	1,600,000
151-Paid Leave System Payout	1,057,231	1,091,049	1,131,032	1,610,610	1,600,000	1,200,000	1,200,000	1,100,000
Subtotal Salary Expense	94,727,183	96,235,736	99,689,934	103,418,887	107,946,760	108,566,650	110,692,900	112,702,300
Employee Benefits Expense								
211-Health	10,848,974	11,742,102	12,496,861	13,048,993	13,574,652	13,621,000	14,166,000	14,733,000
212-Life	45,171	46,735	48,546	50,313	52,129	52,000	52,000	52,000
213-Dental	925,176	991,532	996,349	996,103	1,035,333	1,061,000	1,077,000	1,093,000
214-Long-Term Disability	160,120	160,936	165,180	170,896	185,183	191,000	196,000	201,000
220-FICA	6,755,021	6,872,085	7,118,357	7,370,184	7,690,406	7,894,000	8,072,000	8,253,000
231-Teachers Fund for Retirement	8,717,364	8,789,539	9,026,226	9,479,110	9,869,890	10,067,000	10,268,000	10,473,000
232-Public Employees Retirement System	1,740,143	1,820,880	1,946,688	1,997,049	2,069,244	2,116,000	2,158,000	2,201,000
260-Workers Compensation	379,040	386,528	401,421	315,702	340,759	348,000	355,000	362,000
292-Employee Assistance Program	51,450	53,588	56,235	60,600	55,000	55,000	55,000	55,000
293-Employer Paid Annuity	(29,567)	231,890	149,371	99,545	100,000	100,000	100,000	100,000
Subtotal Employee Benefits Expense	29,592,892	31,095,815	32,405,234	33,588,495	34,972,596	35,505,000	36,499,000	37,523,000
Purchased Professional Services								
311-Background Checks	57,127	52,299	57,378	42,034	57,000	57,000	57,000	57,000
322-Consultants	533,816	588,870	923,192	649,517	871,931	881,000	890,000	700,000
325-Contracted Instruction	546,108	709,806	737,429	761,203	987,311	697,000	704,000	711,000
331-Audit	22,000	22,500	24,450	26,750	30,000	32,000	34,000	36,000
332-Legal	42,728	57,186	75,279	125,085	75,000	75,000	75,000	75,000
333-Architect	56,568	189,712	400,990	93,532	100,000	100,000	100,000	100,000
334-Evaluation Therapy Services	48,418	38,400	39,023	37,154	38,000	39,000	40,000	41,000
336-Benefit Administration Services	18,294	31,059	59,472	37,519	40,000	41,000	42,000	43,000
338-Contracted Nursing	399,991	434,940	460,458	390,949	495,000	505,000	515,000	525,000
339-Other Consultants	262,133	267,416	303,496	303,496	350,000	304,000	307,000	310,000
344-Financial Services	122,442	76,168	21,734	22,518	25,000	25,000	25,000	25,000
346-Security Services	19,164	35,605	30,436	85,356	114,200	116,000	118,000	120,000
347-Testing & Inspection	3,135	3,590	3,661	2,640	4,600	5,000	5,000	5,000
349-License Agreements	1,194,964	1,327,093	1,119,000	1,396,103	1,533,024	1,400,000	1,300,000	1,300,000
Subtotal Purchased Professional Services	3,326,888	3,834,644	4,255,998	3,973,856	4,721,066	4,277,000	4,212,000	4,048,000

General Fund Expenditure Detail by Object (continued)

	Actual 2017	Actual 2018	Actual 2019	Actual 2020	Budget 2021	Projected 2022	Projected 2023	Projected 2024
Purchased Property Services								
411-Water, Sewer, & Garbage	\$441,069	\$458,099	\$440,144	\$390,807	\$415,000	\$472,000	\$477,000	\$482,000
420-Cleaning	20,055	18,486	20,207	96,285	37,100	37,000	37,000	37,000
422-Snow Removal	44,937	59,729	84,206	55,947	70,000	80,000	81,000	82,000
424-Exterminator	676	6,931	6,216	4,915	5,100	5,000	5,000	5,000
425-Laundry	6,428	12,883	4,359	4,799	7,000	7,000	7,000	7,000
431-Repair of Instructional Equipment	78,130	80,417	88,064	81,461	80,000	80,000	80,000	80,000
432-Repair of Non-Instructional Equipment	47,782	56,664	77,167	71,627	64,500	65,000	65,000	65,000
433-Alarm System Maintenance	18,438	12,195	29,730	34,028	30,000	30,000	30,000	30,000
434-Fire Extinguisher Maintenance	9,516	7,151	14,166	4,899	5,000	5,000	5,000	5,000
435-Copy Machine Repair	-	9,900	-	-	-	-	-	-
437-Maintenance Contracts	473,697	577,837	503,919	488,080	562,150	562,000	562,000	562,000
439-Contracted Maintenance	1,919,449	3,023,690	2,103,918	1,856,051	1,768,300	2,200,000	2,200,000	2,000,000
441-Land & Building Rental	194,026	82,649	82,515	54,043	57,500	50,000	50,000	50,000
442-Equipment Rental	153,944	148,077	159,955	133,467	156,000	150,000	150,000	150,000
Subtotal Purchased Property Services	<u>3,408,147</u>	<u>4,554,708</u>	<u>3,614,566</u>	<u>3,276,409</u>	<u>3,257,650</u>	<u>3,743,000</u>	<u>3,749,000</u>	<u>3,555,000</u>
Other Purchased Services								
510-Student Transportation	223,012	198,553	252,782	145,875	213,220	200,000	200,000	200,000
513-Contracted Regular Routes	2,444,275	2,771,725	3,137,951	2,876,609	4,400,000	3,462,000	3,600,000	3,744,000
514-Field Trips	111,425	95,171	102,641	61,432	50,007	100,000	100,000	100,000
515-Energy Saver Routes	2,107,732	2,155,701	2,283,381	2,073,872	2,550,000	2,519,000	2,620,000	2,725,000
516-Parent Transportation	1,326	1,464	987	1,914	2,119	2,000	2,000	2,000
517-Shuttle Services	235,825	240,960	255,275	229,020	264,500	253,000	263,000	274,000
521-Liability Insurance	94,170	101,261	90,606	96,945	111,500	117,000	123,000	129,000
526-Vehicle Insurance	32,254	32,934	34,522	30,914	35,000	37,000	39,000	41,000
527-Property Insurance	282,218	279,549	304,518	252,392	269,000	282,000	296,000	311,000
531-Phone	131,037	114,734	129,613	134,379	130,800	135,000	135,000	135,000
532-Postage	85,294	82,396	81,083	66,993	70,000	75,000	75,000	75,000
540-Advertising	31,465	26,107	22,827	19,952	21,000	21,000	21,000	21,000
541-Publication of Minutes	12,949	12,529	17,721	14,325	14,500	15,000	15,000	15,000
542-Publication of Bids	1,506	3,134	3,335	3,699	4,000	4,000	4,000	4,000
550-Printing	8,439	21,506	20,655	10,760	13,500	20,000	20,000	20,000
561-In-State Tuition	1,139,323	1,063,788	1,383,387	1,518,107	2,295,300	1,533,000	1,548,000	1,563,000
562-Out-of-State Tuition	168,418	211,275	159,110	82,167	85,000	85,000	85,000	85,000
580-General Staff Travel	52,878	70,023	60,306	42,421	30,000	50,000	50,000	50,000
581-Principal Travel	15,619	17,614	17,066	9,440	10,000	20,000	20,000	20,000
582-Teacher Travel	89,696	87,412	132,236	109,350	102,156	200,000	200,000	200,000
583-Director Travel	13,888	8,122	5,634	2,293	3,000	10,000	10,000	10,000
584-In-District Travel	108,026	108,976	115,901	111,867	115,000	115,000	115,000	115,000
585-Staff Travel	38,743	10,282	11,015	51,597	50,000	50,000	50,000	50,000
Subtotal Other Purchased Services	<u>7,429,518</u>	<u>7,715,216</u>	<u>8,622,552</u>	<u>7,946,323</u>	<u>10,839,602</u>	<u>9,305,000</u>	<u>9,591,000</u>	<u>9,889,000</u>

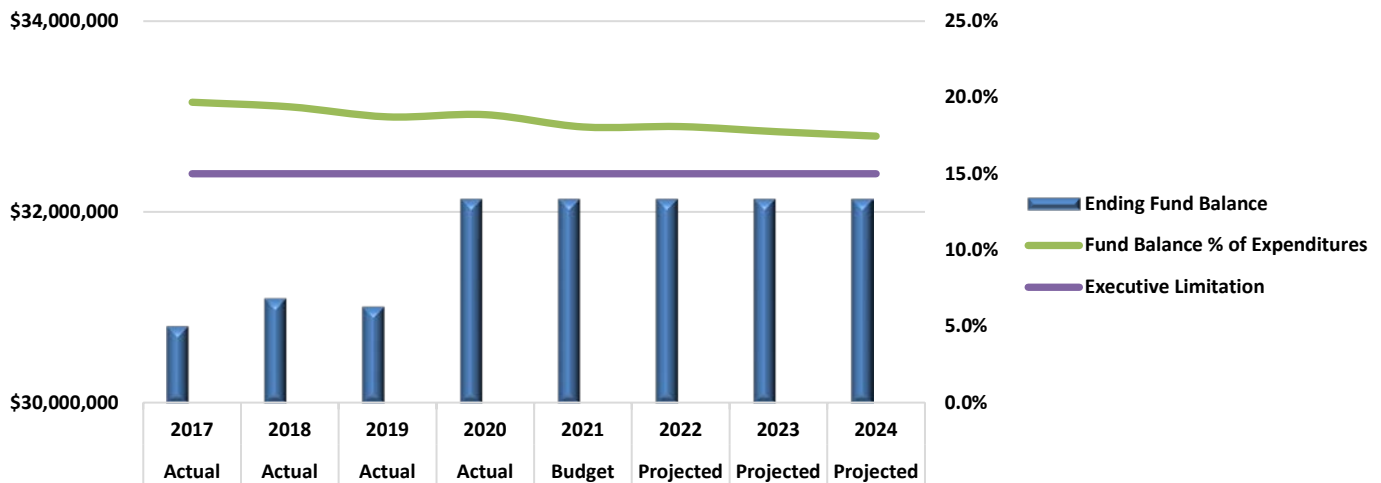
General Fund Expenditure Detail by Object (continued)

	Actual 2017	Actual 2018	Actual 2019	Actual 2020	Budget 2021	Projected 2022	Projected 2023	Projected 2024
Supplies & Materials								
610-Supplies	\$2,863,585	\$2,709,420	\$3,037,092	\$3,073,107	\$3,585,700	\$3,622,000	\$3,458,000	\$3,193,000
611-Paper	10,910	27,748	28,740	26,926	20,000	27,000	27,000	27,000
612-Pool Supplies	18,611	19,197	25,600	30,930	28,000	31,000	31,000	31,000
613-Repair Services	10,469	12,755	11,955	7,610	12,000	12,000	12,000	12,000
615-Testing Supplies	14,975	7,554	19,212	16,869	20,000	20,000	20,000	20,000
621-Natural Gas	532,810	537,396	548,252	414,311	500,000	515,000	530,000	546,000
622-Electricity	2,491,238	2,595,978	2,233,064	2,322,984	2,545,700	2,439,000	2,561,000	2,689,000
624-Fuel Oil	14,509	33,467	41,252	11,031	22,000	23,000	24,000	25,000
626-Gasoline	55,876	67,248	81,193	62,649	73,500	76,000	78,000	80,000
641-Textbooks	520,905	577,999	497,100	303,319	430,000	500,000	500,000	500,000
643-Library Books	211,145	185,624	171,275	160,999	113,800	150,000	150,000	150,000
645-Workbooks	268,707	337,120	313,334	332,776	350,000	350,000	350,000	350,000
650-Periodicals	15,933	14,919	11,827	10,760	12,900	13,000	13,000	13,000
662-Food	10,903	12,663	17,978	11,038	10,000	10,000	10,000	10,000
Subtotal Supplies & Materials	7,040,576	7,139,088	7,037,874	6,785,309	7,723,600	7,788,000	7,764,000	7,646,000
Land & Equipment								
733-Equipment	1,463,547	1,568,202	1,192,770	1,133,354	674,270	1,000,000	1,000,000	1,000,000
735-Technology Equipment	1,067,272	1,097,831	1,190,496	1,752,635	1,767,228	1,500,000	1,500,000	1,500,000
Subtotal Equipment	2,530,819	2,666,033	2,383,266	2,885,989	2,441,498	2,500,000	2,500,000	2,500,000
Other Objects								
810-Dues, Fees, & Registrations	342,209	279,316	333,235	319,527	406,436	300,000	300,000	300,000
850-Unobligated Set Asides	-	-	-	-	424,851	500,000	500,000	500,000
860-Bad Debt	11,795	11,918	6,681	-	-	-	-	-
890-Miscellaneous Objects	109,787	121,368	122,709	100,682	115,000	100,000	100,000	100,000
Subtotal Other Expenditures	463,791	412,602	462,625	420,209	946,287	900,000	900,000	900,000
Other Uses of Funds								
950-Indirect Costs	4,885	10,156	22,145	41,430	77,658	40,000	40,000	40,000
920-Transfers	7,967,201	6,744,941	7,093,415	7,930,448	4,918,400	4,997,350	5,087,100	5,183,700
Subtotal Fund Transfers	7,972,086	6,755,097	7,115,560	7,971,878	4,996,058	5,037,350	5,127,100	5,223,700
Total Expenditures	\$156,491,900	\$160,408,939	\$165,587,609	\$170,267,355	\$177,845,117	\$177,622,000	\$181,035,000	\$183,987,000

GENERAL FUND BALANCE SUMMARY

	Actual 2017	Actual 2018	Actual 2019	Actual 2020	Budget 2021	Projected 2022	Projected 2023	Projected 2024
Fund Balance								
Beginning Fund Balance	\$29,344,688	\$30,807,608	\$31,095,613	\$31,012,203	\$32,134,017	\$32,134,017	\$32,134,017	\$32,134,017
Ending Fund Balance	\$30,807,608	\$31,095,613	\$31,012,203	\$32,134,017	\$32,134,017	\$32,134,017	\$32,134,017	\$32,134,017
Fund Balance % of Expenditures	19.7%	19.4%	18.7%	18.9%	18.1%	18.1%	17.8%	17.5%
Executive Limitation	15.0%	15.0%	15.0%	15.0%	15.0%	15.0%	15.0%	15.0%

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.

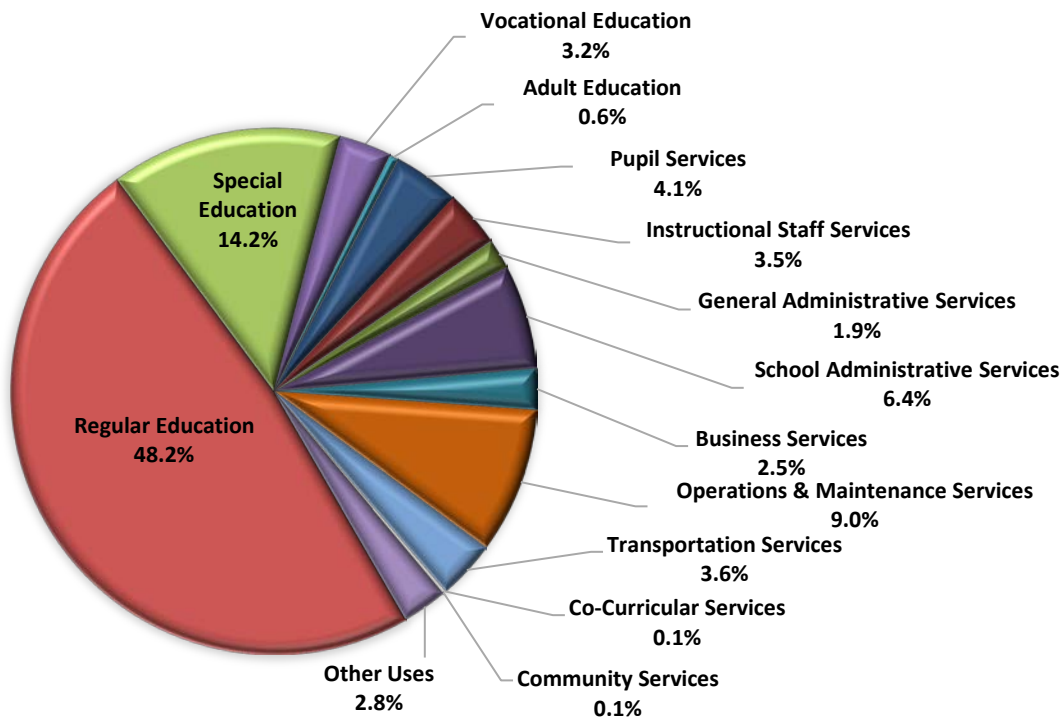
Continued deficit spending will quickly lower the general fund balance below allowable limits and put the financial position of the District at risk. A decreasing fund balance will cause increased interest costs in future debt issuances as well as lower realization of investment income. The Board, administration, 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 2017	Actual 2018	Actual 2019	Actual 2020	Budget 2021	Projected 2022	Projected 2023	Projected 2024
Expenditures								
<i>Instruction:</i>								
Regular Education	\$71,399,461	\$72,417,644	\$75,036,162	\$76,889,710	\$85,720,650	\$84,271,650	\$86,000,900	\$87,501,000
Special Education	20,425,709	22,253,603	24,293,453	25,343,804	25,183,926	25,407,000	25,896,000	26,409,300
Vocational Education	5,681,310	5,423,244	5,519,587	5,686,913	5,754,563	5,836,000	5,952,000	6,071,000
Adult Education	849,895	861,502	895,352	1,005,564	1,000,075	1,010,000	1,031,000	1,052,000
<i>Support Services:</i>								
Pupil Services	6,472,606	6,877,278	7,098,040	7,354,374	7,210,021	7,217,000	7,370,000	7,513,000
Instructional Staff Services	5,179,486	4,880,704	5,296,476	6,069,474	6,223,525	6,275,000	6,395,000	6,487,000
General Administrative Services	3,082,751	3,441,789	3,322,782	3,250,807	3,292,941	3,320,000	3,383,000	3,426,000
School Administrative Services	10,214,991	10,134,015	10,282,924	10,918,187	11,369,054	11,487,000	11,715,000	11,884,000
Business Services	4,926,685	4,885,816	4,582,479	4,540,771	4,477,363	4,576,000	4,653,000	4,645,000
Operations & Maintenance Services	15,215,027	17,024,385	16,238,222	15,732,467	15,967,101	16,390,000	16,646,000	16,649,000
Transportation Services	4,742,907	5,122,272	5,565,320	5,199,256	6,371,240	6,435,000	6,500,000	6,756,000
Co-Curricular Services	240,862	242,261	251,451	255,424	261,258	264,000	269,000	272,000
Community Services	88,124	89,329	89,801	90,156	95,000	96,000	97,000	98,000
Other Uses	7,972,086	6,755,097	7,115,560	7,930,448	4,918,400	5,037,350	5,127,100	5,223,700
Total Expenditures	\$156,491,900	\$160,408,939	\$165,587,609	\$170,267,355	\$177,845,117	\$177,622,000	\$181,035,000	\$183,987,000



General Fund Expenditure Summary by Function by Object Class

	Actual 2017	Actual 2018	Actual 2019	Actual 2020	Budget 2021	Projected 2022	Projected 2023	Projected 2024
Instruction								
Regular Education								
Salaries	\$50,800,844	\$50,891,770	\$52,745,508	\$53,835,379	\$58,516,521	\$58,642,650	\$59,769,900	\$60,965,000
Employee Benefits	15,720,713	16,518,917	16,899,083	17,382,425	18,725,914	19,100,000	19,673,000	20,194,000
Purchased Professional Services	578,941	676,556	751,281	827,140	1,174,270	838,000	796,000	754,000
Purchased Property Services	131,236	134,453	145,972	185,098	141,300	178,000	180,000	180,000
Other Purchased Services	751,134	687,592	825,788	466,923	2,033,050	456,000	611,000	617,000
Materials & Supplies	1,962,389	1,952,901	2,101,630	2,024,584	2,485,091	2,484,000	2,407,000	2,236,000
Land & Equipment	1,370,424	1,498,369	1,503,843	2,056,764	2,068,702	2,081,000	2,077,000	2,073,000
Other Objects	83,780	57,086	63,057	85,070	501,861	492,000	487,000	482,000
Other Uses of Funds	-	-	-	26,327	73,941	-	-	-
	71,399,461	72,417,644	75,036,162	76,889,710	85,720,650	84,271,650	86,000,900	87,501,000
Special Education								
Salaries	14,220,665	15,550,974	16,742,803	17,438,085	17,066,553	17,237,000	17,582,000	17,930,300
Employee Benefits	4,815,305	5,301,339	5,859,181	6,045,662	5,873,064	5,928,000	6,106,000	6,289,000
Purchased Professional Services	285,240	328,967	360,939	477,593	808,544	839,000	791,000	749,000
Purchased Property Services	575	-	-	-	-	-	-	-
Other Purchased Services	941,038	959,815	1,196,831	1,244,141	1,347,500	1,314,000	1,327,000	1,350,000
Materials & Supplies	145,492	87,908	106,847	116,014	77,865	79,000	80,000	81,000
Land & Equipment	12,711	20,362	21,792	18,678	5,000	5,000	5,000	5,000
Other Objects	4,683	4,238	5,060	3,631	5,400	5,000	5,000	5,000
	20,425,709	22,253,603	24,293,453	25,343,804	25,183,926	25,407,000	25,896,000	26,409,300
Vocational Education								
Salaries	3,464,874	3,393,214	3,445,880	3,541,459	3,431,956	3,466,000	3,535,000	3,606,000
Employee Benefits	1,120,941	1,128,245	1,170,279	1,207,801	1,182,223	1,194,000	1,230,000	1,267,000
Purchased Professional Services	78,975	47,000	65,450	38,000	46,433	47,000	47,000	47,000
Purchased Property Services	105,245	16,903	8,579	12,386	15,000	20,000	20,000	20,000
Other Purchased Services	174,812	159,368	171,355	337,100	368,838	373,000	377,000	381,000
Materials & Supplies	506,673	537,436	540,588	388,380	562,203	568,000	574,000	580,000
Land & Equipment	227,255	136,928	111,883	149,438	126,270	148,000	149,000	150,000
Other Objects	2,535	4,150	5,573	12,349	21,640	20,000	20,000	20,000
	5,681,310	5,423,244	5,519,587	5,686,913	5,754,563	5,836,000	5,952,000	6,071,000
Adult Education								
Salaries	623,134	575,021	600,427	685,104	697,932	705,000	719,000	733,000
Employee Benefits	197,389	199,792	214,797	225,102	207,356	209,000	215,000	221,000
Purchased Professional Services	75	74,405	75,669	84,100	84,100	85,000	86,000	87,000
Other Purchased Services	8,184	3,662	990	2,020	500	1,000	1,000	1,000
Materials & Supplies	7,069	3,524	1,353	4,756	1,200	1,000	1,000	1,000
Land & Equipment	9,394	1,843	1,851	495	8,000	8,000	8,000	8,000
Other Objects	4,650	3,255	265	3,500	500	1,000	1,000	1,000
Other Uses of Funds	-	-	-	487	487	-	-	-
	849,895	861,502	895,352	1,005,564	1,000,075	1,010,000	1,031,000	1,052,000

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

	Actual 2017	Actual 2018	Actual 2019	Actual 2020	Budget 2021	Projected 2022	Projected 2023	Projected 2024
Support Services								
Pupil Services								
Salaries	\$4,394,703	\$4,634,279	\$4,746,185	\$5,055,556	\$4,844,649	\$4,893,000	\$4,991,000	\$5,091,000
Employee Benefits	1,352,785	1,489,941	1,543,144	1,586,491	1,584,575	1,600,000	1,648,000	1,697,000
Purchased Professional Services	683,809	701,537	763,071	692,322	755,569	699,000	706,000	700,000
Other Purchased Services	211	268	3,374	342	738	1,000	1,000	1,000
Materials & Supplies	27,652	21,938	30,303	16,141	18,550	19,000	19,000	19,000
Land & Equipment	-	1,003	-	-	-	-	-	-
Other Objects	13,446	28,312	11,963	3,260	5,310	5,000	5,000	5,000
Other Uses of Funds	-	-	-	262	630	-	-	-
	6,472,606	6,877,278	7,098,040	7,354,374	7,210,021	7,217,000	7,370,000	7,513,000
Instructional Staff Services								
Salaries	3,197,803	3,072,425	3,186,480	3,897,055	3,994,163	4,034,000	4,115,000	4,197,000
Employee Benefits	1,010,065	1,010,353	1,056,337	1,255,805	1,329,546	1,343,000	1,373,000	1,414,000
Purchased Professional Services	325,668	262,297	414,922	346,300	330,450	334,000	337,000	300,000
Purchased Property Services	4,158	6,533	6,193	6,193	-	10,000	10,000	10,000
Other Purchased Services	132,958	104,368	148,962	115,375	54,095	55,000	56,000	57,000
Materials & Supplies	323,313	306,072	306,170	310,904	309,545	325,000	328,000	331,000
Land & Equipment	59,466	37,863	38,634	29,847	24,000	24,000	24,000	24,000
Other Objects	126,055	80,793	138,778	107,995	181,726	150,000	152,000	154,000
	5,179,486	4,880,704	5,296,476	6,069,474	6,223,525	6,275,000	6,395,000	6,487,000
General Administrative Services								
Salaries	2,007,013	2,234,659	2,019,899	2,134,857	2,177,820	2,200,000	2,244,000	2,266,000
Employee Benefits	554,478	558,381	579,911	641,401	674,221	681,000	695,000	716,000
Purchased Professional Services	202,450	320,393	413,573	248,329	199,200	201,000	203,000	200,000
Purchased Property Services	-	-	375	-	-	-	-	-
Other Purchased Services	208,868	232,012	213,602	151,688	166,700	168,000	170,000	172,000
Materials & Supplies	25,396	13,466	13,093	10,028	10,100	10,000	10,000	10,000
Land & Equipment	2,169	-	723	-	-	-	-	-
Other Objects	82,377	82,878	81,606	50,150	62,300	60,000	61,000	62,000
Other Uses of Funds	-	-	-	14,354	2,600	-	-	-
	3,082,751	3,441,789	3,322,782	3,250,807	3,292,941	3,320,000	3,383,000	3,426,000
School Administrative Services								
Salaries	7,650,450	7,606,284	7,661,072	8,166,036	8,511,474	8,597,000	8,769,000	8,857,000
Employee Benefits	2,341,386	2,335,288	2,413,249	2,533,671	2,613,180	2,639,000	2,692,000	2,773,000
Purchased Professional Services	-	-	200	-	-	-	-	-
Purchased Property Services	20,181	21,167	21,576	-	22,000	28,000	28,000	25,000
Other Purchased Services	142,802	114,782	131,082	130,019	156,200	158,000	160,000	162,000
Materials & Supplies	14,919	16,990	16,865	46,984	15,000	15,000	15,000	15,000
Land & Equipment	4,882	-	-	-	-	-	-	-
Other Objects	40,371	39,504	38,880	41,477	51,200	50,000	51,000	52,000
	10,214,991	10,134,015	10,282,924	10,918,187	11,369,054	11,487,000	11,715,000	11,884,000
Business Services								
Salaries	2,366,753	2,262,749	2,323,857	2,418,400	2,375,649	2,399,000	2,447,000	2,471,000
Employee Benefits	682,861	671,584	705,646	716,692	735,216	743,000	758,000	781,000
Purchased Professional Services	815,271	890,540	637,301	748,235	710,500	718,000	725,000	700,000
Purchased Property Services	609,188	615,085	579,313	569,447	568,100	625,000	631,000	600,000
Other Purchased Services	17,246	27,011	32,065	22,017	29,981	30,000	30,000	30,000
Materials & Supplies	1,117	1,803	1,737	2,423	1,267	1,000	1,000	1,000
Land & Equipment	422,061	405,721	289,923	50,436	46,150	50,000	51,000	52,000
Other Objects	12,188	11,323	12,637	13,121	10,500	10,000	10,000	10,000
	4,926,685	4,885,816	4,582,479	4,540,771	4,477,363	4,576,000	4,653,000	4,645,000

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

	Actual 2017	Actual 2018	Actual 2019	Actual 2020	Budget 2021	Projected 2022	Projected 2023	Projected 2024
Operations & Maintenance Services								
Salaries	\$5,746,625	\$5,758,315	\$5,956,661	\$5,976,871	\$6,057,380	\$6,118,000	\$6,240,000	\$6,302,000
Employee Benefits	1,721,143	1,802,948	1,882,816	1,910,481	1,960,966	1,981,000	2,021,000	2,082,000
Purchased Professional Services	351,359	522,749	768,492	505,637	607,000	511,000	516,000	506,000
Purchased Property Services	2,537,564	3,760,567	2,852,558	2,503,285	2,511,250	2,882,000	2,880,000	2,720,000
Other Purchased Services	408,398	410,152	431,181	384,351	418,500	423,000	469,000	474,000
Materials & Supplies	4,023,234	4,195,661	3,918,067	3,862,881	4,239,279	4,282,000	4,325,000	4,368,000
Land & Equipment	422,457	563,944	414,617	580,331	163,376	184,000	186,000	188,000
Other Objects	4,247	10,049	13,830	8,630	9,350	9,000	9,000	9,000
	15,215,027	17,024,385	16,238,222	15,732,467	15,967,101	16,390,000	16,646,000	16,649,000
Transportation Services								
Salaries	73,695	75,893	73,439	78,232	78,400	79,000	81,000	82,000
Employee Benefits	20,857	21,916	22,060	23,010	23,840	24,000	24,000	24,000
Purchased Professional Services	5,100	10,200	5,100	6,200	5,000	5,000	5,000	5,000
Other Purchased Services	4,639,933	5,012,874	5,463,500	5,089,600	6,260,500	6,323,000	6,386,000	6,641,000
Materials & Supplies	3,322	1,389	1,221	2,214	3,500	4,000	4,000	4,000
	4,742,907	5,122,272	5,565,320	5,199,256	6,371,240	6,435,000	6,500,000	6,756,000
Co-Curricular Services								
Salaries	180,624	180,153	187,723	191,853	194,263	196,000	200,000	202,000
Employee Benefits	54,969	57,111	58,731	59,954	62,495	63,000	64,000	65,000
Other Purchased Services	3,934	3,312	3,822	2,747	3,000	3,000	3,000	3,000
Other Objects	1,335	1,685	1,175	870	1,500	2,000	2,000	2,000
	240,862	242,261	251,451	255,424	261,258	264,000	269,000	272,000
Community Services								
Other Objects	88,124	89,329	89,801	90,156	95,000	96,000	97,000	98,000
	88,124	89,329	89,801	90,156	95,000	96,000	97,000	98,000
Other Uses	7,972,086	6,755,097	7,115,560	7,930,448	4,918,400	5,037,350	5,127,100	5,223,700
Total Expenditures	\$156,491,900	\$160,408,939	\$165,587,609	\$170,267,355	\$177,845,117	\$177,622,000	\$181,035,000	\$183,987,000

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 2020-2021 and into the future through the District's Long-Range Facility Plan.

2020-2021 MAJOR CAPITAL PROJECTS

Early Childhood Special Education Classrooms

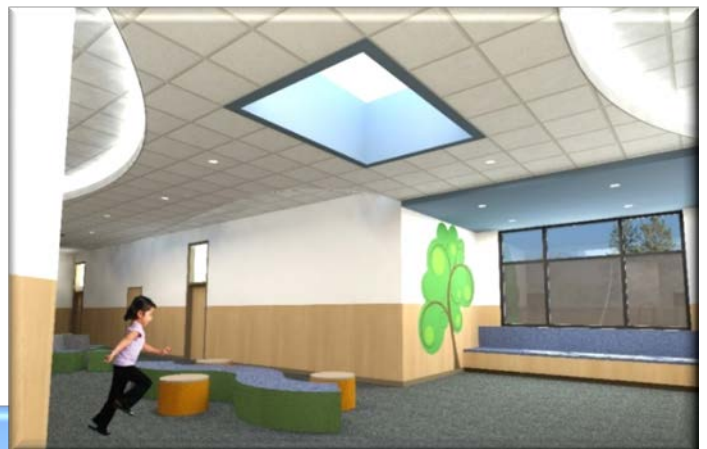
Interior renovations of four classrooms at Longfellow Elementary will be completed in 2021 to provide additional space for the District's Early Childhood Special Education program at an estimated \$1M. Renovations will include the addition of bathrooms and retrofitting to accommodate young learners with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

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.



Relocation of District Office

An earnest money deposit of \$1M was made in June of 2020 to purchase the former RDO Building for the relocation of the District Office. The sale price was \$7.3M with a final closing date of January 5, 2021. Current staff will be relocated during the spring of 2021. The relocation provides the ability to house district-wide administrative staff in one building, professional development space, increases board room space and accommodates future growth.

Agassiz Plumbing Upgrades

The Agassiz building requires sewer system corrections and expansion of toileting, washing and office space for ECSE classrooms. These upgrades will be completed during fiscal 2021 at an estimated cost of \$500,000.

Close-Out of Previous Projects

The following projects will be closed out during fiscal 2021:

- Discovery Middle School Renovation
- Building Security and Office Upgrades
 - Clara Barton Elementary
 - Lincoln Elementary
 - Longfellow Elementary



Discovery Middle School Entrance Before



Discovery Middle School Entrance After

LONG-RANGE CAPITAL IMPROVEMENT PLANS

Building Security and Office Upgrades

The District will enhance the safety and security at remaining elementary schools without a secure entrance through front entrance and administrative office renovations. The estimated costs of these projects are \$1M-\$1.5M per building.

Sale of Current District Office

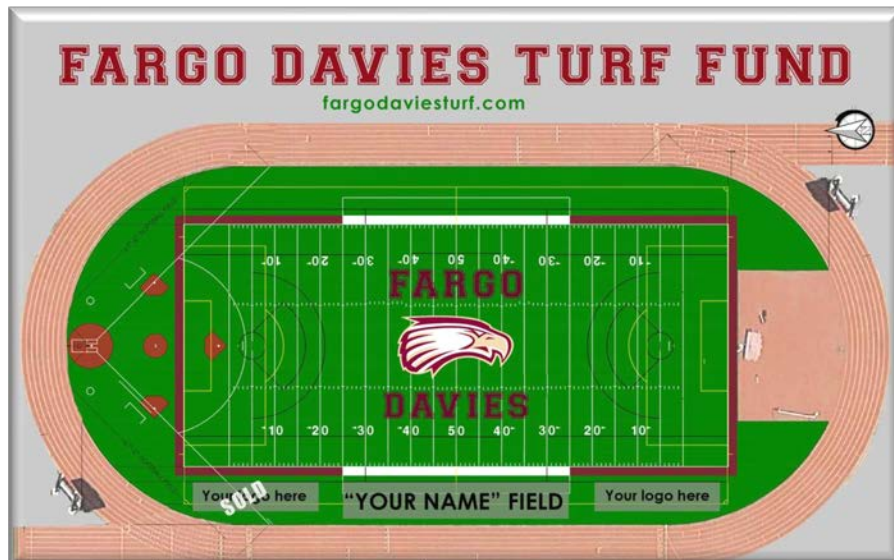
Upon the building purchase for relocation of the current District office, realtor services were solicited and awarded in August of 2020 for the future sale of the current District office at a commission of 4.5%. The building is currently listed on the market and available for sale.

Decommissioning and Sale of Agassiz Building

Plans for the District include the decommissioning and sale of the Agassiz building. The relocation of the district office provides for the first phase which includes movement of district-wide teaching and administrative staff, as well as professional development and training space. The second phase will include the relocation of the ECSE program to a potential addition to Hawthorne Elementary and a future south side location. The final phase will include the relocation of the current Woodrow Wilson High School.

Davies High School Turf

Davies High School is currently engaged in a fundraising effort to secure \$1.5M to provide for artificial turf on the football field.



ECSE Addition to Hawthorne Elementary

During fiscal 2021 initial schematic plans will be developed and reviewed to include a future addition to Hawthorne Elementary to house the District's centrally located ESCE center.

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

	2021	2022	2023	2024
Bennett Elementary	\$137,500	\$220,000	\$5,000	\$102,500
Centennial Elementary	78,000	126,500	127,500	127,500
Clara Barton Elementary	2,000	178,000	202,000	477,000
Eagles Elementary	1,000	1,000	1,000	1,000
Ed Clapp Elementary	-	-	-	-
Hawthorne Elementary	1,000	26,000	1,000	26,000
Horace Mann Elementary	2,500	27,500	2,500	170,000
Jefferson Elementary	2,000	42,300	22,000	62,000
Kennedy Elementary	41,500	-	8,000	1,500
Lewis & Clark Elementary	2,500	212,500	27,500	77,500
Lincoln Elementary	2,500	2,500	107,500	507,500
Longfellow Elementary	42,500	122,500	37,500	2,500
Madison Elementary	2,500	156,000	122,500	277,500
McKinley Elementary	47,500	2,500	187,500	2,500
Roosevelt Elementary	130,000	2,000	2,000	2,000
Washington Elementary	2,500	191,500	302,500	2,500
Ben Franklin Middle	182,500	112,500	102,500	424,100
Carl Ben Eielson Middle	1,000	38,500	1,000	1,000
Discovery Middle	252,500	242,000	222,500	2,500
Davies High	27,500	2,500	92,500	7,500
North High	442,750	42,750	334,750	65,750
South High	543,000	583,000	482,000	3,000
Agassiz	459,500	67,500	2,500	22,500
District Office	-	-	5,000	-
Operations Center	-	-	-	-
Bluestem Center for the Arts	400,000	400,000	400,000	400,000
	\$2,804,250	\$2,799,550	\$2,798,750	\$2,765,850

CAPITAL PROJECTS FUND

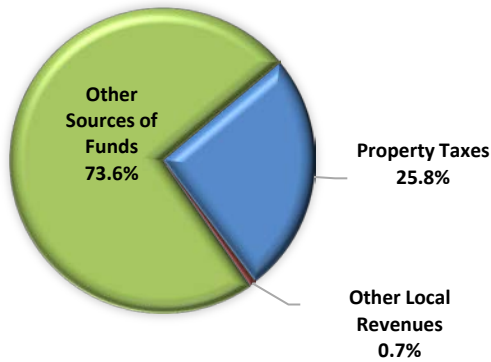
CAPITAL PROJECTS FUND OVERVIEW

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.

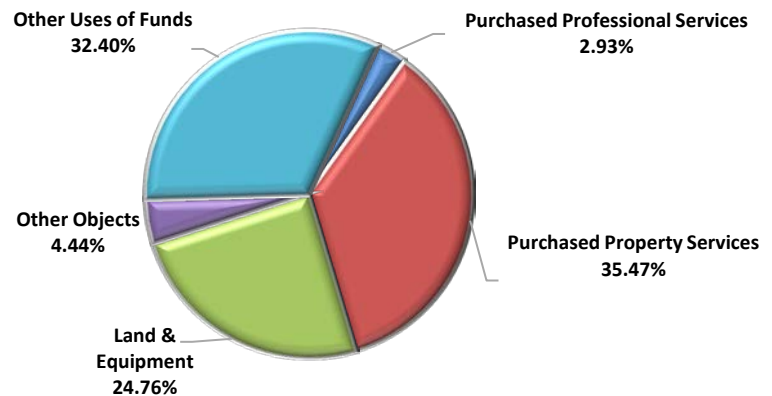
Capital Projects Fund Summary by Source and Object Class

	Actual 2017	Actual 2018	Actual 2019	Actual 2020	Budget 2021	Projected 2022	Projected 2023	Projected 2024
Revenues								
Property Taxes	\$5,117,395	\$5,423,924	\$5,740,284	\$6,065,225	\$6,299,000	\$6,544,000	\$6,799,000	\$7,064,000
Other Local Revenues	255,912	120,748	252,598	304,091	167,500	267,500	265,500	263,500
Other Sources of Funds	3,000,000	5,000,000	20,719,394	24,218,036	17,988,200	5,500,000	5,500,000	5,500,000
Total Revenues	8,373,307	10,544,672	26,712,276	30,587,352	24,454,700	12,311,500	12,564,500	12,827,500
Expenditures								
Purchased Professional Svs	472,393	643,714	105,185	855,912	848,127	300,000	-	100,000
Purchased Property Svs	5,058,235	623,964	10,520,005	5,124,536	10,261,598	700,000	-	1,400,000
Other Purchased Services	854	-	-	-	-	-	-	-
Materials & Supplies	105,212	4,884	7,053	4,891	-	10,000	-	-
Land & Equipment	1,719,857	1,872,922	204,055	1,309,750	7,161,610	500,000	-	-
Other Objects	122,612	29,745	189,313	226,175	1,284,601	20,000	20,000	20,000
Other Uses of Funds	6,362,598	7,328,323	7,641,248	33,487,825	9,371,472	8,695,970	6,844,744	7,212,782
Total Expenditures	13,841,761	10,503,552	18,666,859	41,009,089	28,927,408	10,225,970	6,864,744	8,732,782
Excess (Deficit)	(\$5,468,454)	\$41,120	\$8,045,417	(\$10,421,737)	(\$4,472,708)	\$2,085,530	\$5,699,756	\$4,094,718
Beginning Fund Balance	\$9,935,953	\$4,467,499	\$4,508,619	\$12,554,036	\$2,132,299	(\$2,340,409)	(\$254,879)	\$5,444,877
Ending Fund Balance	\$4,467,499	\$4,508,619	\$12,554,036	\$2,132,299	(\$2,340,409)	(\$254,879)	\$5,444,877	\$9,539,595

Revenues by Source



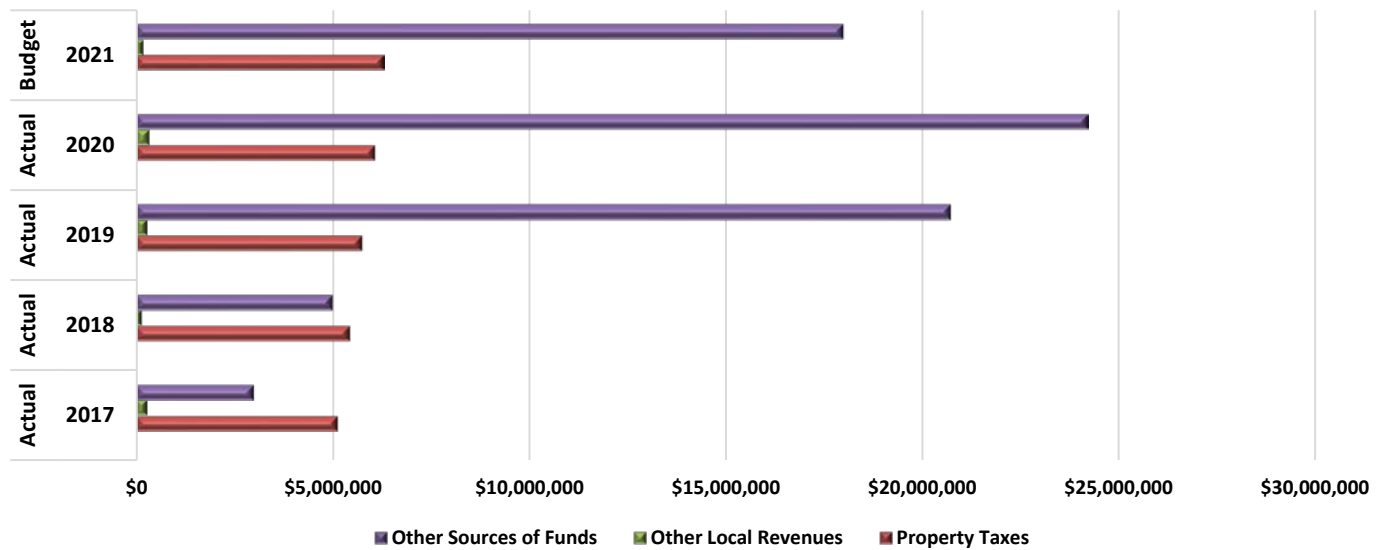
Expenditures by Object Class



Capital Projects Fund Revenues Detail by Object

	Actual 2017	Actual 2018	Actual 2019	Actual 2020	Budget 2021	Projected 2022	Projected 2023	Projected 2024
Revenues								
Property Tax								
1110-Property Tax	\$4,945,013	\$5,237,404	\$5,525,476	\$5,841,870	\$6,118,000	\$6,363,000	\$6,618,000	\$6,883,000
1115-Property Tax - Prior Years	38,180	40,241	54,222	69,850	45,000	45,000	45,000	45,000
1191-Interest & Penalties	9,644	11,273	14,077	16,115	10,000	10,000	10,000	10,000
1199-Other Property Tax Credits	-	490	-	-	-	-	-	-
1210-Electric, Distribution & Trans Tax	7,648	7,384	7,468	6,502	8,000	8,000	8,000	8,000
1231-Homestead Tax Credit	41,600	41,558	44,541	80,691	35,000	35,000	35,000	35,000
1232-Veteran's Tax Credit	25,792	29,023	31,623	-	20,000	20,000	20,000	20,000
1250-Mobile Home Tax	3,400	3,083	3,490	3,308	3,000	3,000	3,000	3,000
1290-Other Revenue in Lieu	46,118	53,468	59,387	46,889	60,000	60,000	60,000	60,000
Subtotal Local Property Tax	5,117,395	5,423,924	5,740,284	6,065,225	6,299,000	6,544,000	6,799,000	7,064,000
Local Revenue								
1510-Interest Income	131,260	117,132	235,158	276,511	150,000	250,000	248,000	246,000
1910-Rental Income	8,500	12,120	17,440	17,440	17,500	17,500	17,500	17,500
1920-Contributions Private Sources	-	100	-	-	-	-	-	-
1998-Miscellaneous Revenue	-	-	-	10,140	-	-	-	-
1970-Revenue Other Agencies	116,152	(8,604)	-	-	-	-	-	-
Subtotal Local Revenue	255,912	120,748	252,598	304,091	167,500	267,500	265,500	263,500
Other Sources								
5110-Sale of Bonds	-	-	14,000,000	18,475,000	11,205,000	-	-	-
5120-Premium on Sale of Bonds	-	-	1,719,394	743,036	986,500	-	-	-
5200-Interfund Transfers	3,000,000	5,000,000	5,000,000	5,000,000	5,796,700	5,500,000	5,500,000	5,500,000
5300-Sale of District Items	-	-	-	-	-	-	-	-
Subtotal Fund Transfers	3,000,000	5,000,000	20,719,394	24,218,036	17,988,200	5,500,000	5,500,000	5,500,000
Total Revenues	\$8,373,307	\$10,544,672	\$26,712,276	\$30,587,352	\$24,454,700	\$12,311,500	\$12,564,500	\$12,827,500

5-Year Capital Projects Fund Revenue Comparison



Capital Projects Fund Revenue Budget Projection

Property Taxes

Property taxes are projected to increase 3.85% in 2021 with a per annum increase of 4.0% 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 remain relatively constant into the future.

Other Sources

2020 Limited Tax Bonds were issued in the fall of 2020 for the Explorer Academy addition to Lewis & Clark Elementary. The initial \$12M par amount was reduced to \$11.205M upon final sale due to favorable market conditions. A premium of \$986,500 was realized upon sale. Transfers from the Special Levy Fund will remain constant.



Addition of Explorer Academy at Lewis & Clark Elementary

Capital Projects Fund Expenditure Detail by Object

	Actual 2017	Actual 2018	Actual 2019	Actual 2020	Budget 2021	Projected 2022	Projected 2023	Projected 2024
Expenditures								
Purchased Professional Services								
322-Consultants	\$2,750	\$-	\$-	\$-	\$-	\$-	\$-	\$-
333-Architect	427,425	643,714	105,185	855,912	178,227	300,000	-	100,000
339-Other Consultants	12,578	-	-	-	669,900	-	-	-
349-License Agreements	29,640	-	-	-	-	-	-	-
Subtotal Purchased Prof Services	472,393	643,714	105,185	855,912	848,127	300,000	-	100,000
Purchased Property Services								
411-Water, Sewer, & Garbage	794	-	-	-	-	-	-	-
439-Contracted Maintenance	4,996,733	623,964	10,520,005	5,124,536	10,261,598	700,000	-	1,400,000
441-Land & Building Rental	60,708	-	-	-	-	-	-	-
Subtotal Purchased Property Services	5,058,235	623,964	10,520,005	5,124,536	10,261,598	700,000	-	1,400,000
Other Purchased Services								
531-Phone	854	-	-	-	-	-	-	-
Subtotal Other Purchased Services	854	-	-	-	-	-	-	-
Supplies & Materials								
610-Supplies	11,782	4,918	7,053	4,216	-	10,000	-	-
621-Natural Gas	3,609	-	-	675	-	-	-	-
622-Electricity	2,438	(34)	-	-	-	-	-	-
643-Library Books	87,383	-	-	-	-	-	-	-
Subtotal Supplies & Materials	105,212	4,884	7,053	4,891	-	10,000	-	-
Land & Equipment								
733-Equipment	1,623,664	16,972	135,292	305,640	517,610	500,000	-	-
712-Land Improvements	-	1,850,000	-	-	6,300,000	-	-	-
721-Bond fees	6,450	5,950	2,350	1,003,000	204,000	-	-	-
735-Techology Equipment	89,743	-	66,413	1,110	140,000	-	-	-
Subtotal Equipment	1,719,857	1,872,922	204,055	1,309,750	7,161,610	500,000	-	-
Other Objects								
830-Interest	-	-	-	-	-	-	-	-
832-Advanced Funding	-	755	163,462	207,619	110,500	-	-	-
890-Miscellaneous Objects	122,612	28,990	25,851	18,556	1,174,101	20,000	20,000	20,000
Subtotal Other Expenditures	122,612	29,745	189,313	226,175	1,284,601	20,000	20,000	20,000
Other Uses of Funds								
920-Transfers	6,362,598	7,328,323	7,641,248	33,487,825	9,371,472	8,695,970	6,844,744	7,212,782
Total Expenditures	\$13,841,761	\$10,503,552	\$18,666,859	\$41,009,089	\$28,927,408	\$10,225,970	\$6,864,744	\$8,732,782

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.

Purchased Property Services

Construction on the Explorer Academy will commence the spring of 2020 with full completion by the fall of 2021.

Land & Equipment

The District entered into purchase agreement for the relocation of the current District Office in fiscal 2020. The purchase will be finalized in January 2021 through the existing fund balance. Moving of staff will commence in the spring.

Capital Projects Fund Summary by Function

	Actual 2017	Actual 2018	Actual 2019	Actual 2020	Budget 2021	Projected 2022	Projected 2023	Projected 2024
Revenues								
Property Taxes	\$5,117,395	\$5,423,924	\$5,740,284	\$6,065,225	\$6,299,000	\$6,544,000	\$6,799,000	\$7,064,000
Other Local Sources	255,912	120,748	252,598	304,091	167,500	267,500	265,500	263,500
Other Sources	3,000,000	5,000,000	20,719,394	24,218,036	17,988,200	5,500,000	5,500,000	5,500,000
Total Revenues	8,373,307	10,544,672	26,712,276	30,587,352	24,454,700	12,311,500	12,564,500	12,827,500
Expenditures								
<i>Support Services:</i>								
Operations & Maintenance Services	7,356,551	3,145,484	10,836,298	7,295,089	18,271,335	1,510,000	0	1,500,000
Other Uses	6,485,210	7,358,068	7,830,561	33,714,000	10,656,073	8,715,970	6,864,744	7,232,782
Total Expenditures	13,841,761	10,503,552	18,666,859	41,009,089	28,927,408	10,225,970	6,864,744	8,732,782
Excess (Deficit)	(\$5,468,454)	\$41,120	\$8,045,417	(\$10,421,737)	(\$4,472,708)	\$2,085,530	\$5,699,756	\$4,094,718
Beginning Fund Balance	\$9,935,953	\$4,467,499	\$4,508,619	\$12,554,036	\$2,132,299	(\$2,340,409)	(\$254,879)	\$5,444,877
Ending Fund Balance	\$4,467,499	\$4,508,619	\$12,554,036	\$2,132,299	(\$2,340,409)	(\$254,879)	\$5,444,877	\$9,539,595

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 relocation of the District office with a cost of \$7.3M, 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 \$646,719. These special assessments are being amortized through 2041 at an interest rate of 4.34% as follows:

	Principal	Interest
2021	19,309	28,244
2022	20,164	27,389
2023	21,057	26,496
2024	21,989	25,564
2025	22,963	24,590
2026-2041	541,237	219,613
	\$646,719	\$351,896

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 2017	Actual 2018	Actual 2019	Actual 2020	Budget 2021	Projected 2022	Projected 2023	Projected 2024
Revenues								
Property Taxes	\$340,158	\$361,295	\$382,722	\$499,611	\$523,150	\$543,250	\$564,250	\$586,250
Other Sources of Funds	-	-	52,926	-	-	-	-	-
Total Revenues	340,158	361,295	435,648	499,611	523,150	543,250	564,250	586,250
Expenditures								
Land & Equipment	1,103,230	442,601	406,240	95,010	400,000	400,000	400,000	400,000
Other Objects	76,332	32,163	29,655	28,878	30,000	30,000	30,000	30,000
Total Expenditures	1,179,562	474,764	435,895	123,888	430,000	430,000	430,000	430,000
Excess (Deficit)	(\$839,404)	(\$113,469)	(\$247)	\$375,723	\$93,150	\$113,250	\$134,250	\$156,250
Beginning Fund Balance	\$871,555	\$32,151	(\$81,318)	(\$81,565)	\$294,158	\$387,308	\$500,558	\$634,808
Ending Fund Balance	\$32,151	(\$81,318)	(\$81,565)	\$294,158	\$387,308	\$500,558	\$634,808	\$791,058

Special Assessments Fund Detail by Object

	Actual 2017	Actual 2018	Actual 2019	Actual 2020	Budget 2021	Projected 2022	Projected 2023	Projected 2024
Revenues								
Property Tax								
1110-Property Tax	\$329,668	\$349,160	\$368,365	\$482,568	\$509,900	\$530,000	\$551,000	\$573,000
1115-Property Tax - Prior Years	1,800	2,470	3,630	4,788	3,000	3,000	3,000	3,000
1191-Interest & Penalties	462	696	951	1,123	1,000	1,000	1,000	1,000
1210-Electric, Distribution & Trans Tax	510	492	498	434	500	500	500	500
1231-Homestead Tax Credit	2,717	2,771	2,969	3,732	2,500	2,500	2,500	2,500
1232-Veteran's Tax Credit	1,711	1,935	2,108	2,857	2,000	2,000	2,000	2,000
1250-Mobile Home Tax	219	206	242	256	250	250	250	250
1290-Other Revenue in Lieu	3,071	3,565	3,959	3,853	4,000	4,000	4,000	4,000
Subtotal Local Property Tax	340,158	361,295	382,722	499,611	523,150	543,250	564,250	586,250
Other Sources								
5200-Interfund Transfers	-	-	52,926	-	-	-	-	-
Total Revenues	\$340,158	\$361,295	\$435,648	\$499,611	\$523,150	\$543,250	\$564,250	\$586,250
Expenditures								
Land & Equipment								
711-Special Assessments	\$1,103,230	\$442,601	\$406,240	\$95,010	\$400,000	\$400,000	\$400,000	\$400,000
Other Objects								
830-Interest	76,332	32,163	29,655	28,878	30,000	30,000	30,000	30,000
Total Expenditures	\$1,179,562	\$474,764	\$435,895	\$123,888	\$430,000	\$430,000	\$430,000	\$430,000

Special Assessments Fund Summary by Function

	2017	2018	2019	2020	2021	2022	2023	2024
Revenues								
Property Taxes	\$340,158	\$361,295	\$382,722	\$499,611	\$523,150	\$543,250	\$564,250	\$586,250
Other Sources	-	-	52,926	-	-	-	-	-
Total Revenues	340,158	361,295	435,648	499,611	523,150	543,250	564,250	586,250
Expenditures								
<i>Support Services:</i>								
Operations & Maintenance Svcs	1,179,562	474,764	435,895	123,888	430,000	430,000	430,000	430,000
Excess (Deficit)	(\$839,404)	(\$113,469)	(\$247)	\$375,723	\$93,150	\$113,250	\$134,250	\$156,250
Beginning Fund Balance	\$871,555	\$32,151	(\$81,318)	(\$81,565)	\$294,158	\$387,308	\$500,558	\$634,808
Ending Fund Balance	\$32,151	(\$81,318)	(\$81,565)	\$294,158	\$387,308	\$500,558	\$634,808	\$791,058

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 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 2017	Actual 2018	Actual 2019	Actual 2020	Budget 2021	Projected 2022	Projected 2023	Projected 2024
Revenues								
Property Taxes	\$3,872,068	\$4,103,731	\$4,344,006	\$4,587,355	\$4,776,700	\$4,961,700	\$5,154,700	\$5,354,700
Expenditures								
Other Uses of Funds	3,000,000	5,000,000	5,000,000	5,000,000	4,500,000	5,500,000	5,500,000	5,500,000
Excess (Deficit)	\$872,068	(\$896,269)	(\$655,994)	(\$412,645)	\$276,700	(\$538,300)	(\$345,300)	(\$145,300)
Beginning Fund Balance	\$9,491,767	\$10,363,835	\$9,467,566	\$8,811,572	\$8,398,927	\$8,675,627	\$8,137,327	\$7,792,027
Ending Fund Balance	\$10,363,835	\$9,467,566	\$8,811,572	\$8,398,927	\$8,675,627	\$8,137,327	\$7,792,027	\$7,646,727

Special Levy Fund Detail by Object

	Actual 2017	Actual 2018	Actual 2019	Actual 2020	Budget 2021	Projected 2022	Projected 2023	Projected 2024
Revenues								
Property Tax								
1110-Property Tax	\$3,741,730	\$3,962,969	\$4,180,943	\$4,481,405	\$4,630,000	\$4,815,000	\$5,008,000	\$5,208,000
1115-Property Tax - Prior Years	28,886	30,449	41,028	52,853	35,000	35,000	35,000	35,000
1191-Interest & Penalties	7,297	8,530	10,933	12,194	9,000	9,000	9,000	9,000
1210-Electric, Distribution & Trans Tax	5,787	5,587	5,651	4,920	5,700	5,700	5,700	5,700
1231-Homestead Tax Credit	31,477	31,445	33,703	-	30,000	30,000	30,000	30,000
1232-Veteran's Tax Credit	19,516	21,961	23,928	-	20,000	20,000	20,000	20,000
1250-Mobile Home Tax	2,573	2,333	2,884	2,503	3,000	3,000	3,000	3,000
1290-Other Revenue in Lieu	34,802	40,457	44,936	33,480	44,000	44,000	44,000	44,000
Total Revenues	3,872,068	4,103,731	4,344,006	4,587,355	4,776,700	4,961,700	5,154,700	5,354,700
Expenditures								
Other Uses of Funds								
920-Transfers	3,000,000	5,000,000	5,000,000	5,000,000	4,500,000	5,500,000	5,500,000	5,500,000
Total Expenditures	3,000,000	5,000,000	5,000,000	5,000,000	4,500,000	5,500,000	5,500,000	5,500,000
Excess (Deficit)	\$872,068	(\$896,269)	(\$655,994)	(\$412,645)	\$276,700	(\$538,300)	(\$345,300)	(\$145,300)

Special Levy Fund Summary by Function

	Actual 2017	Actual 2018	Actual 2019	Actual 2020	Budget 2021	Projected 2022	Projected 2023	Projected 2024
Revenues								
Property Taxes	\$3,872,068	\$4,103,731	\$4,344,006	\$4,587,355	\$4,776,700	\$4,961,700	\$5,154,700	\$5,354,700
Expenditures								
<i>Support Services:</i>								
Other Uses	3,000,000	5,000,000	5,000,000	5,000,000	4,500,000	5,500,000	5,500,000	5,500,000
Excess (Deficit)	\$872,068	(\$896,269)	(\$655,994)	(\$412,645)	\$276,700	(\$538,300)	(\$345,300)	(\$145,300)
Beginning Fund Balance	\$9,491,767	\$10,363,835	\$9,467,566	\$8,811,572	\$8,398,927	\$8,675,627	\$8,137,327	\$7,792,027
Ending Fund Balance	\$10,363,835	\$9,467,566	\$8,811,572	\$8,398,927	\$8,675,627	\$8,137,327	\$7,792,027	\$7,646,727

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 2017	Actual 2018	Actual 2019	Actual 2020	Budget 2021	Projected 2022	Projected 2023	Projected 2024
Revenues								
Other Sources of Funds	\$5,976,443	\$7,328,323	\$7,641,248	\$33,487,825	\$8,378,222	\$8,996,320	\$7,141,844	\$7,511,482
Total Revenues	5,976,443	7,328,323	7,641,248	33,487,825	8,378,222	8,996,320	7,141,844	7,511,482
Expenditures								
Other Objects	2,671,226	2,630,354	2,815,500	2,834,269	2,616,830	2,642,064	2,444,696	2,231,412
Other Uses of Funds	3,305,217	4,697,969	4,825,748	30,653,556	5,761,392	6,354,256	4,697,148	5,280,070
Total Expenditures	5,976,443	7,328,323	7,641,248	33,487,825	8,378,222	8,996,320	7,141,844	7,511,482
Excess (Deficit)	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-
Beginning Fund Balance	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-
Ending Fund Balance	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-

Debt Service Fund Detail by Object

	Actual 2017	Actual 2018	Actual 2019	Actual 2020	Budget 2021	Projected 2022	Projected 2023	Projected 2024
Revenues								
Other Sources								
5200-Interfund Transfers	\$5,976,443	\$7,328,323	\$7,641,248	\$33,487,825	\$8,378,222	\$8,996,320	\$7,141,844	\$7,511,482
Total Revenues	\$5,976,443	\$7,328,323	\$7,641,248	\$33,487,825	\$8,378,222	\$8,996,320	\$7,141,844	\$7,511,482
Expenditures								
Other Objects								
830-Interest	\$2,671,226	\$2,630,354	\$2,815,500	\$2,834,269	\$2,616,830	\$2,642,064	\$2,444,696	\$2,231,412
Other Uses of Funds								
910-Principal	3,305,217	4,697,969	4,825,748	30,653,556	5,761,392	6,354,256	4,697,148	5,280,070
Total Expenditures	\$5,976,443	\$7,328,323	\$7,641,248	\$33,487,825	\$8,378,222	\$8,996,320	\$7,141,844	\$7,511,482

Debt Service Fund Summary by Function

	Actual 2017	Actual 2018	Actual 2019	Actual 2020	Budget 2021	Projected 2022	Projected 2023	Projected 2024
Revenues								
Other Sources	\$5,976,443	\$7,328,323	\$7,641,248	\$33,487,825	\$8,378,222	\$8,996,320	\$7,141,844	\$7,511,482
Total Revenues	\$5,976,443	\$7,328,323	\$7,641,248	\$33,487,825	\$8,378,222	\$8,996,320	\$7,141,844	\$7,511,482
Expenditures								
<i>Support Services:</i>								
Debt Services	\$5,976,443	\$7,328,323	\$7,641,248	\$33,487,825	\$8,378,222	\$8,996,320	\$7,141,844	\$7,511,482
Total Expenditures	\$5,976,443	\$7,328,323	\$7,641,248	\$33,487,825	\$8,378,222	\$8,996,320	\$7,141,844	\$7,511,482
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 \$139,818,203. 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 39.6%:

Debt Limit Computation:

Assessed Value	\$4,631,864,426
Limit Percentage	5%
Authorized Debt Limit (100%)	231,593,221
Debt Subject to Limit*	91,775,018
Legal Debt Margin	<u>\$139,818,203</u>

Debt Margin 39.6%

Debt Service Fund Amortization

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

Capital Projects Fund Bonds												
	2012 Limited Tax Refunding Bond \$24.615M		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		2016(B) Limited Tax Refunding Bond \$14.310M	
Rates	2.0%-2.25%		2.0%-2.25%		2.00%		1.00%		2.0%-4.0%		5.00%	
Year	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
2021	2,855,000	144,862		220,875		195,000	286,392	46,100	380,000	237,050	1,370,000	473,750
2022	2,965,000	87,763		220,875		195,000	289,256	43,236	385,000	229,400	1,375,000	405,125
2023	1,265,000	28,462		220,875		195,000	292,148	40,344	395,000	221,600	1,395,000	335,875
2024				220,875		195,000	295,070	37,422	400,000	213,650	3,185,000	221,375
2025				220,875		2,255,000	298,020	34,472	410,000	201,450	2,835,000	70,875
2026				220,875		5,595,000	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												
2040												
2041												
Totals	\$7,085,000	\$261,087	\$8,835,000	\$1,556,812	\$9,750,000	\$1,065,400	\$4,610,018	\$377,360	\$8,085,000	\$2,322,625	\$10,160,000	\$1,507,000

Capital Projects Fund Bonds (continued)							Building Authority Bonds		Grand Totals		
	2018 Limited Tax Bond \$14.0M		2019 Limited Tax Bond \$18.475M		2020 Limited Tax Bond \$11.205M		2017 Lease Revenue Refunding Bond*		Total	Total	Total Debt
Rates	4.0%-5.0%				2.0%-5.0%		3.0%-5.0%		Principal	Interest	Service
Year	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest			
2021	450,000	611,100	150,000	528,390	0	126,253	270,000	33,450	5,761,392	2,616,830	8,378,222
2022	470,000	588,100	175,000	523,515	420,000	323,700	275,000	25,350	6,354,256	2,642,064	8,996,320
2023	495,000	563,975	175,000	518,265	400,000	303,200	280,000	17,100	4,697,148	2,444,696	7,141,844
2024	520,000	538,600	170,000	513,090	420,000	282,700	290,000	8,700	5,280,070	2,231,412	7,511,482
2025	545,000	511,975		510,540	440,000	261,200			6,783,020	1,983,837	8,766,857
2026	575,000	483,975		510,540	460,000	238,700			7,356,001	1,766,406	9,122,407
2027	600,000	454,600		510,540	485,000	215,075			7,719,011	1,572,596	9,291,607
2028	635,000	423,725		510,540	510,000	190,200			6,747,051	1,371,018	8,118,069
2029	665,000	391,225	3,710,000	454,890	535,000	164,075			5,685,121	1,179,386	6,864,507
2030	695,000	357,225	3,820,000	341,940	560,000	145,100			5,868,222	993,784	6,862,006
2031	730,000	321,600	3,935,000	237,420	575,000	133,750			6,056,355	819,557	6,875,912
2032	770,000	284,100	4,030,000	129,750	585,000	122,150			6,224,518	641,824	6,866,342
2033	805,000	244,725	2,310,000	34,650	595,000	110,350			4,567,713	476,529	5,044,242
2034	845,000	207,700			610,000	98,300			2,330,940	373,301	2,704,241
2035	880,000	173,200			620,000	86,000			2,394,200	306,517	2,700,717
2036	915,000	137,300			630,000	73,500			2,130,000	237,575	2,367,575
2037	955,000	99,900			645,000	60,750			2,200,000	169,650	2,369,650
2038	990,000	61,000			660,000	47,700			1,650,000	108,700	1,758,700
2039	1,030,000	20,600			670,000	34,400			1,700,000	55,000	1,755,000
2040					685,000	20,850			685,000	20,850	705,850
2041					700,000	7,000			700,000	7,000	707,000
Totals	\$13,570,000	\$6,474,625	\$18,475,000	\$5,324,070	\$11,205,000	\$3,044,953	\$1,115,000	\$84,600	\$92,890,018	\$22,018,532	\$114,908,550

*Not subject to debt limit calculations

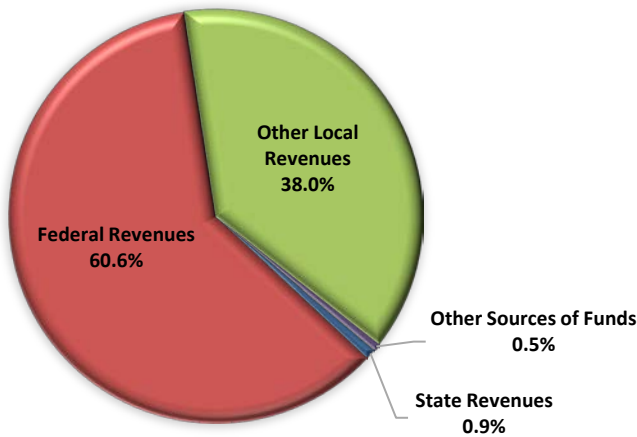
NUTRITION SERVICES FUND

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.

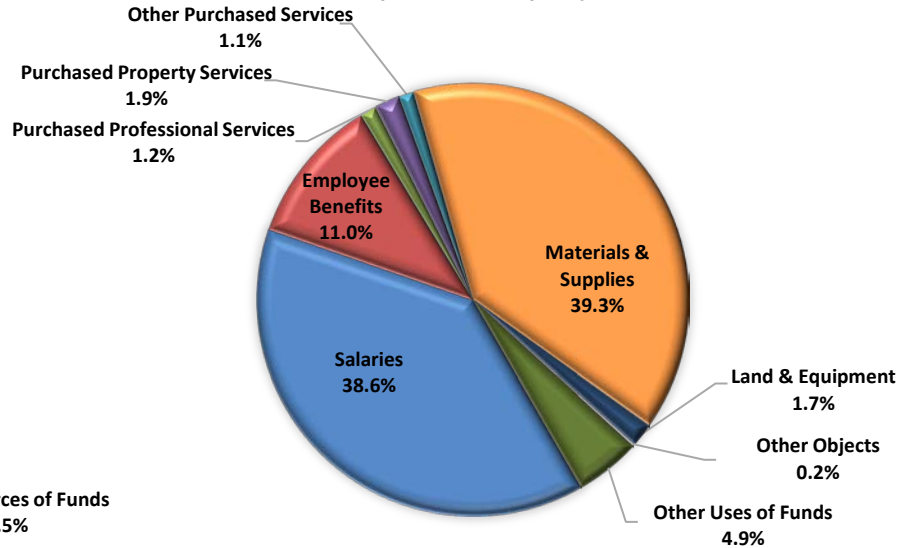
Nutrition Services Fund Summary by Object Class

	Actual 2017	Actual 2018	Actual 2019	Actual 2020	Budget 2021	Projected 2022	Projected 2023	Projected 2024
Revenues								
State Revenues	\$52,088	\$47,140	\$52,558	\$54,189	\$50,000	\$50,000	\$50,000	\$50,000
Federal Revenues	3,017,076	3,114,658	3,288,765	3,528,394	3,468,250	3,441,500	3,497,500	3,553,900
Other Local Revenues	3,370,739	3,745,204	3,808,161	2,848,221	2,177,700	4,002,700	4,083,600	4,166,800
Other Sources of Funds	70,930	49,969	57,922	36,618	30,000	30,000	30,000	30,000
Total Revenues	6,510,833	6,956,971	7,207,406	6,467,422	5,725,950	7,524,200	7,661,100	7,800,700
Expenditures								
Salaries	2,208,455	2,305,940	2,288,263	2,644,138	2,771,821	2,831,000	2,887,000	2,944,000
Employee Benefits	601,268	612,011	620,043	787,625	791,600	825,300	850,400	876,300
Purchased Professional Services	33,238	13,886	108,380	169,565	88,000	105,000	105,000	105,000
Purchased Property Services	88,231	67,568	105,994	117,487	135,500	74,000	74,000	99,000
Other Purchased Services	4,850	4,536	4,364	100,109	80,500	5,500	5,500	5,500
Materials & Supplies	3,026,034	3,131,422	3,119,517	2,942,853	2,816,429	3,228,400	3,259,200	3,290,900
Land & Equipment	267,310	158,594	153,001	105,094	125,000	100,000	125,000	125,000
Other Objects	4,448	6,403	5,724	625	15,000	5,000	5,000	5,000
Other Uses of Funds	-	-	-	345,000	350,000	350,000	350,000	350,000
Total Expenditures	6,233,834	6,300,360	6,405,286	7,212,496	7,173,850	7,524,200	7,661,100	7,800,700
Excess (Deficit)	\$276,999	\$656,611	\$802,120	(\$745,074)	(\$1,447,900)	\$-	\$-	\$-
Beginning Fund Balance	\$2,415,414	\$2,692,413	\$3,349,024	\$4,151,144	\$3,406,070	\$1,958,170	\$1,958,170	\$1,958,170
Ending Fund Balance	\$2,692,413	\$3,349,024	\$4,151,144	\$3,406,070	\$1,958,170	\$1,958,170	\$1,958,170	\$1,958,170

Revenue by Source



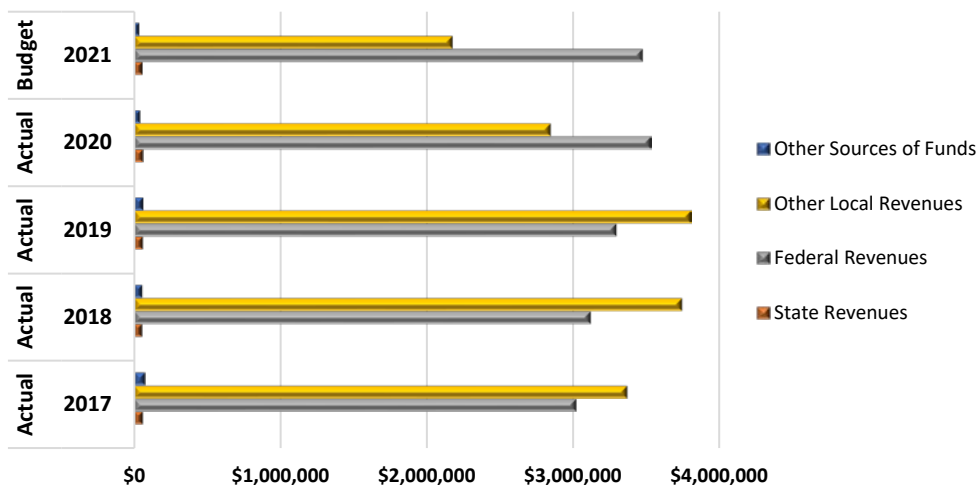
Expenditures by Object



Nutrition Services Fund Detail by Object

	Actual 2017	Actual 2018	Actual 2019	Actual 2020	Budget 2021	Projected 2022	Projected 2023	Projected 2024
Revenues								
Local Revenue								
1510-Interest Income	\$11,941	\$13,204	\$34,468	\$52,739	\$30,000	\$27,000	\$24,300	\$21,900
1611-Lunch Program	1,823,917	2,134,351	2,334,882	1,603,159	1,227,300	2,429,200	2,477,800	2,527,400
1612-Milk Program	177,706	173,796	160,288	58,736	29,800	170,000	170,000	170,000
1621-Breakfast Program	131,663	164,940	191,104	148,046	118,400	198,800	202,800	206,900
1631-A La Carte Sales	1,075,643	1,130,131	937,078	675,287	505,400	994,100	1,023,900	1,054,600
1633-After School Sales	-	8,343	36,845	38,946	-	39,100	40,300	41,500
1635-Catering	87,470	72,048	74,712	74,646	40,000	75,000	75,000	75,000
1641-Milke Program	-	-	-	153,810	157,300	-	-	-
1661-Miscellaneous	10,293	4,470	4,331	6,100	5,000	5,000	5,000	5,000
1920-Contributions -Private Sources	1,879	3,158	(828)	500	30,000	30,000	30,000	30,000
1929-FPS Foundation	43,000	34,370	30,000	32,912	30,000	30,000	30,000	30,000
1998-Miscellaneous Revenue	7,227	6,393	5,281	3,340	4,500	4,500	4,500	4,500
Subtotal Local Revenue	3,370,739	3,745,204	3,808,161	2,848,221	2,177,700	4,002,700	4,083,600	4,166,800
State Revenue								
3950-State Food Service Program Aide	52,088	47,140	52,558	54,189	50,000	50,000	50,000	50,000
Federal Revenue								
4459-Reallocated SAE	-	-	-	10,272	-	-	-	-
4550-Summer Program	-	4,423	3,166	854,950	1,200,000	5,000	5,000	5,000
4551-Lunch Program	1,959,405	2,036,931	2,089,875	1,622,151	1,260,000	2,174,300	2,217,800	2,262,200
4554-School Break Program	477,766	558,904	582,014	462,242	330,000	605,500	618,000	630,000
4555-Cash in Lieu	56	314	31	135	200	200	200	200
4556-Team Nutrition Grant	6,479	6,897	6,744	5,004	6,500	6,500	6,500	6,500
4557-Fresh Fruits & Vegetable Program	207,664	211,621	213,667	270,135	396,550	350,000	350,000	350,000
4558-Commodities	365,706	295,568	393,268	303,505	275,000	300,000	300,000	300,000
Subtotal Federal Revenue	3,017,076	3,114,658	3,288,765	3,528,394	3,468,250	3,441,500	3,497,500	3,553,900
Other Sources								
5200-Interfund Transfers	70,930	12,551	36,860	26,321	30,000	30,000	30,000	30,000
5300-Sale of District Items	-	27,518	10,281	-	-	-	-	-
5400-Refund of Prior Year Expenses	-	9,900	10,781	10,297	-	-	-	-
Subtotal Fund Transfers	70,930	49,969	57,922	36,618	30,000	30,000	30,000	30,000
Total Revenues	\$6,510,833	\$6,956,971	\$7,207,406	\$6,467,422	\$5,725,950	\$7,524,200	\$7,661,100	\$7,800,700

5-Year Nutrition Services Fund Revenue Comparison



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 2020 comparable price was \$2.58 with no changes to rates for 2021.

The District participates in the Community Eligibility Provision (CEP) for Madison Elementary (2019), Jefferson Elementary (2020), and Ed Clapp Elementary (2021). All students enrolled at these schools may participate in the School Breakfast Program (SBP) and the NSLP at no charge.

Summer meal service took on a new look in 2020 with free meal service to children during the pandemic. Revenues have been projected based on the USDA announcements relating to providing nutritious meals for children at no cost to families under the Summer Food Service Program (SFSP).

On August 31, 2020 the USDA announced the extension of the SFSP providing free meals to all children through December 31, 2020, or until funding runs out. The current budget reflects funding and expenditures based on these dates.

On October 16, 2020, during National School Lunch Week, the USDA announced the continued extension of nationwide flexibilities allowing free school meals for all children throughout the entire 2021-2021 school year.

The District provides students with nutritious meals whether they are learning in the classroom or at home. Take home meals are available for all students on their distance learning days, as well as those participating in the Virtual Academy.



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 2017	Actual 2018	Actual 2019	Actual 2020	Budget 2021	Projected 2022	Projected 2023	Projected 2024
Expenditures								
Salary Expense								
111-Administrators	\$102,734	\$96,266	\$99,396	\$108,293	\$113,300	\$116,000	\$118,000	\$120,000
119-Unused Personal Leave Payout	3,681	15,310	6,389	5,213	20,000	8,000	8,000	8,000
121-Secretary	114,987	124,393	97,751	152,839	152,000	155,000	158,000	161,000
126-Maintenance	84,520	53,510	64,772	177,161	200,000	204,000	208,000	212,000
127-Nutrition Services	1,885,246	2,003,954	2,007,992	2,196,679	2,270,421	2,336,000	2,383,000	2,431,000
139-Other Temporary	-	-	900	720	1,100	1,000	1,000	1,000
151-Paid Leave System Payout	17,287	12,507	11,063	3,233	15,000	11,000	11,000	11,000
Subtotal Salary Expense	2,208,455	2,305,940	2,288,263	2,644,138	2,771,821	2,831,000	2,887,000	2,944,000
Employee Benefits Expense								
211-Health	281,529	291,663	302,196	400,795	420,100	441,900	459,600	478,000
212-Life	1,304	1,301	1,306	1,556	1,600	1,600	1,600	1,600
213-Dental	21,682	22,413	23,002	28,991	28,600	30,400	30,700	31,000
214-Long-Term Disability	2,612	2,654	2,623	3,254	3,200	3,300	3,400	3,500
220-FICA	159,905	164,381	162,357	185,621	181,900	187,000	190,700	194,500
232-Public Employees Retirement System	116,934	120,045	120,718	150,836	148,500	153,200	156,300	159,400
260-Workers Compensation	8,957	9,235	9,131	7,985	7,700	7,900	8,100	8,300
293-Employer Paid Annuity	8,345	319	(1,290)	8,587	-	-	-	-
Subtotal Employee Benefits Expense	601,268	612,011	620,043	787,625	791,600	825,300	850,400	876,300
Purchased Professional Services								
322-Consultants	14,400	-	3,600	-	-	-	-	-
335-Computer System Services	18,838	13,886	32,635	51,926	28,000	30,000	30,000	30,000
344-Financial Services	-	-	72,145	117,639	60,000	75,000	75,000	75,000
Subtotal Purchased Professional Services	33,238	13,886	108,380	169,565	88,000	105,000	105,000	105,000
Purchased Property Services								
424-Exterminator	2,185	3,574	3,812	4,681	4,000	4,000	4,000	4,000
432-Repair of Non-Instructional Equipment	84,834	55,667	87,282	101,783	111,500	50,000	50,000	75,000
434-Fire Extinguisher Maintenance	1,212	2,447	3,288	6,333	15,000	10,000	10,000	10,000
437-Maintenance Contracts	-	5,880	11,612	4,690	5,000	10,000	10,000	10,000
Subtotal Purchased Property Services	88,231	67,568	105,994	117,487	135,500	74,000	74,000	99,000
Other Purchased Services								
510-Meal Distribution Transportation	-	-	-	96,799	75,000	-	-	-
583-Director Travel	1,997	1,200	1,282	1,200	3,000	3,000	3,000	3,000
584-In-District Travel	1,883	-	-	-	-	-	-	-
585-Staff Travel	970	3,336	3,082	2,110	2,500	2,500	2,500	2,500
Subtotal Other Purchased Services	4,850	4,536	4,364	100,109	80,500	5,500	5,500	5,500
Supplies & Materials								
610-Supplies	34,565	48,539	22,357	28,434	41,897	39,000	39,400	39,800
611-Paper	153,219	152,427	145,053	111,657	141,000	142,400	143,800	145,200
613-Repair Services	18,748	23,058	28,137	20,869	19,000	20,000	20,000	20,000
614-Project Supplies	15,213	39,789	47,553	89,567	75,000	50,500	51,000	51,500
628-Uniforms	35,296	-	-	-	-	-	-	-
662-Food	1,958,662	2,152,442	2,257,725	2,191,451	1,979,532	2,323,000	2,348,000	2,373,800
666-Milk	473,431	349,461	323,124	354,947	285,000	353,500	357,000	360,600
669-Commodities	336,900	365,706	295,568	145,928	275,000	300,000	300,000	300,000
Subtotal Supplies & Materials	3,026,034	3,131,422	3,119,517	2,942,853	2,816,429	3,228,400	3,259,200	3,290,900
Land & Equipment								
733-Equipment	267,310	158,594	153,001	105,094	125,000	100,000	125,000	125,000
Other Objects								
810-Dues, Fees, & Registrations	4,448	6,403	4,213	6,789	8,000	5,000	5,000	5,000
860-Bad Debt	-	-	1,511	(6,164)	7,000	-	-	-
Subtotal Other Expenditures	4,448	6,403	5,724	625	15,000	5,000	5,000	5,000
Other Uses of Funds								
920-Transfers	-	-	-	345,000	350,000	350,000	350,000	350,000
Total Expenditures	\$6,233,834	\$6,300,360	\$6,405,286	\$7,212,496	\$7,173,850	\$7,524,200	\$7,661,100	\$7,800,700

Nutrition Services Fund Expenditure Budget Projection

Salaries

Salary increases for staff are based on a 3.14% in 2021, and 2.0% thereafter. Due to excess fund balance requirements (explained later in this document), food service delivery drivers were reclassified from the General Fund to the Nutrition Service Fund in fiscal 2020 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 4% each year. Life and dental insurances are expected to increase at a minimal level. Long-term disability insurance, social security, workforce safety and retirement benefits increase at the same percentages as salary. Future years expected to increase at the same level as salary cost.

Purchased Professional Services

Financial services costs relating to credit card processing fees for student lunch account payments are expected to decrease in fiscal 2021 due to universal free meal service.

Other Purchased Services

Amidst school closure at the end of fiscal 2020, the District utilized its contracted bussing service to assist with meal distribution. The 2021 budget reflects additional usage of this service with no future need with an anticipated end to the pandemic.

Supplies and Materials

Food pricing is expected to decrease marginally in fiscal 2021 due to the limited menu options served under free meal service to students. 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 low due to community efforts to fundraise to assist families in offsetting lunch costs. 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 2017	Actual 2018	Actual 2019	Actual 2020	Budget 2021	Projected 2022	Projected 2023	Projected 2024
Revenues								
State	\$52,088	\$47,140	\$52,558	\$54,189	\$50,000	\$50,000	\$50,000	\$50,000
Federal	3,017,076	3,114,658	3,288,765	3,528,394	3,468,250	3,441,500	3,497,500	3,553,900
Other Local Sources	3,370,739	3,745,204	3,808,161	2,848,221	2,177,700	4,002,700	4,083,600	4,166,800
Other Sources	70,930	49,969	57,922	36,618	30,000	30,000	30,000	30,000
Total Revenues	6,510,833	6,956,971	7,207,406	6,467,422	5,725,950	7,524,200	7,661,100	7,800,700
Expenditures								
<i>Support Services:</i>								
Food Services	6,233,834	6,300,360	6,405,286	6,867,496	6,823,850	7,174,200	7,311,100	7,450,700
Other Uses	-	-	-	345,000	350,000	350,000	350,000	350,000
Total Expenditures	6,233,834	6,300,360	6,405,286	7,212,496	7,173,850	7,524,200	7,661,100	7,800,700
Excess (Deficit)	\$276,999	\$656,611	\$802,120	(\$745,074)	(\$1,447,900)	\$-	\$-	\$-
Beginning Fund Balance	\$2,415,414	\$2,692,413	\$3,349,024	\$4,151,144	\$3,406,070	\$1,958,170	\$1,958,170	\$1,958,170
Ending Fund Balance	\$2,692,413	\$3,349,024	\$4,151,144	\$3,406,070	\$1,958,170	\$1,958,170	\$1,958,170	\$1,958,170

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 \$1,001,905 at the end of fiscal 2020 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 were 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 program for fiscal 2021 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 the end of fiscal 2021:

	Actual 2017	Actual 2018	Actual 2019	Actual 2020	Budget 2021	Projected 2022	Projected 2023	Projected 2024
Total Expenditures	\$6,233,834	\$6,300,360	\$6,405,286	\$7,212,496	\$7,173,850	\$7,524,200	\$7,661,100	\$7,800,700
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	2,404,165	2,391,283	2,508,067	2,553,700	2,600,233
Ending Fund Balance	2,692,413	3,349,024	4,151,144	3,406,070	1,958,170	1,958,170	1,958,170	1,958,170
Excess Fund Balance	\$614,468	\$1,248,904	\$2,016,049	\$1,001,905	\$-	\$-	\$-	\$-

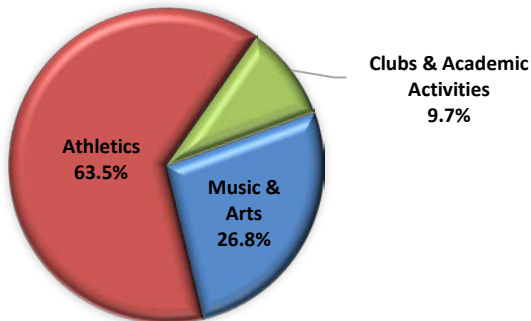
STUDENT ACTIVITIES FUND

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.

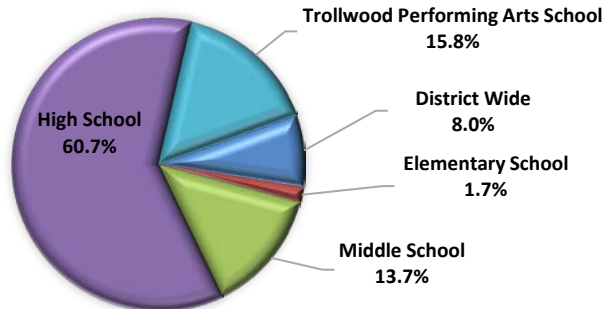
Student Activities Fund Summary by Object Class

	Actual 2017	Actual 2018	Actual 2019	Actual 2020	Budget 2021	Projected 2022	Projected 2023	Projected 2024
Revenues								
Other Local Revenues	\$478,782	\$1,305,137	\$2,410,768	\$1,704,334	\$889,300	\$890,000	\$2,215,000	\$890,000
Other Sources of Funds	3,530,189	3,985,998	4,112,039	4,866,503	4,575,000	4,667,000	4,760,000	4,855,000
Total Revenues	4,008,971	5,291,135	6,522,807	6,570,837	5,464,300	5,557,000	6,975,000	5,745,000
Expenditures								
Salaries	2,166,148	2,846,173	2,869,612	2,712,723	2,771,215	3,066,300	3,127,300	3,189,300
Employee Benefits	357,212	473,528	471,605	458,005	569,396	467,450	476,450	485,450
Purchased Professional Services	151,039	213,921	226,735	185,936	234,794	185,000	188,000	191,000
Purchased Property Services	133,763	250,626	1,453,697	1,459,341	237,531	232,000	1,535,000	238,000
Other Purchased Services	608,483	693,737	742,773	549,864	836,289	784,350	821,350	808,350
Materials & Supplies	174,528	333,465	296,442	217,649	292,460	301,000	306,000	312,000
Land & Equipment	260,024	292,531	282,174	840,537	308,627	325,000	325,000	325,000
Other Objects	157,774	187,154	179,769	146,782	213,988	195,900	195,900	195,900
Total Expenditures	4,008,971	5,291,135	6,522,807	6,570,837	5,464,300	5,557,000	6,975,000	5,745,000
Excess (Deficit)	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-
Beginning Fund Balance	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-
Ending Fund Balance	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-

2020-2021 Budget by Program Area



2020-2021 Student Activities Budget by Level



Student Activities Fund Revenue Detail by Object

	Actual 2017	Actual 2018	Actual 2019	Actual 2020	Budget 2021	Projected 2022	Projected 2023	Projected 2024
Local Revenue								
1340-Trollwood Fees	\$-	\$177,183	\$167,894	\$36,718	\$148,000	\$100,000	\$150,000	\$100,000
1441-Transportation Fees	-	4,662	4,830	75	5,000	5,000	5,000	5,000
1710-Admissions	220,823	729,672	563,285	345,012	303,500	350,000	325,000	350,000
1750-Student Fees	257,959	245,424	243,520	247,747	231,400	260,000	260,000	260,000
1920-Contributions Private Sources	-	93,323	1,337,773	1,033,250	125,000	100,000	1,400,000	100,000
1957-Service Club Contributions	-	-	-	3,500	10,000	5,000	5,000	5,000
1958-Individual Contributions	-	30,725	80,664	21,241	50,000	50,000	50,000	50,000
1998-Miscellaneous Revenue	-	24,148	12,802	16,791	16,400	20,000	20,000	20,000
Subtotal Local Revenue	478,782	1,305,137	2,410,768	1,704,334	889,300	890,000	2,215,000	890,000
Other Sources								
5200-Interfund Transfers	3,530,189	3,985,998	4,112,039	4,866,503	4,575,000	4,667,000	4,760,000	4,855,000
Total Revenues	\$4,008,971	\$5,291,135	\$6,522,807	\$6,570,837	\$5,464,300	\$5,557,000	\$6,975,000	\$5,745,000

Student Activities Fund Revenue Budget Projection

Local Revenue

Revenue sources are expected to decrease significantly due to previous community contributions for installation of turf fields at South High School and North High School. The District does not anticipate increasing student participation fees or admission fees and did realize a reduction in these revenue lines due to the pandemic.

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 turf 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 2023.

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 2017	Actual 2018	Actual 2019	Actual 2020	Budget 2021	Projected 2022	Projected 2023	Projected 2024
Salary Expense								
111-Administrators	\$-	\$103,996	\$108,511	\$110,410	\$112,640	\$115,000	\$117,000	\$119,000
116-Trollwood Summer School	-	338,958	328,631	194,128	146,965	335,000	342,000	349,000
119-Unused Personal Leave Payout	-	2,799	3,512	3,271	3,300	3,300	3,300	3,300
121-Secretary	-	160,647	129,529	132,604	108,000	135,000	138,000	141,000
122-Aides & Paraeducators	-	63,605	77,606	37,382	43,395	79,000	81,000	83,000
131-Co-Curricular	1,888,766	1,895,236	1,934,903	1,993,609	2,040,297	2,081,000	2,123,000	2,165,000
138-Stipends	-	16,202	17,375	2,750	18,000	18,000	18,000	18,000
139-Other Temporary	257,925	251,425	250,301	211,742	266,978	272,000	277,000	283,000
140-Concert Pay	19,457	10,426	16,114	22,065	26,640	25,000	25,000	25,000
151-Paid Leave System Payout	-	2,879	3,130	4,762	5,000	3,000	3,000	3,000
Subtotal Salary Expense	2,166,148	2,846,173	2,869,612	2,712,723	2,771,215	3,066,300	3,127,300	3,189,300
Employee Benefits Expense								
211-Health	-	15,734	15,544	16,038	26,000	17,000	18,000	19,000
212-Life	-	144	120	125	150	150	150	150
213-Dental	-	3,693	3,080	3,053	2,900	2,900	2,900	2,900
214-Long-Term Disability	1	474	407	442	430	400	400	400
220-FICA	165,694	222,329	222,403	211,223	207,226	215,000	219,000	223,000
231-Teachers Fund for Retirement	183,073	182,155	183,092	185,157	291,261	189,000	193,000	197,000
232-Public Employees Retirement System	-	21,426	19,204	19,885	17,000	20,000	20,000	20,000
260-Workers Compensation	8,444	27,573	27,755	22,082	24,429	23,000	23,000	23,000
Subtotal Employee Benefits Expense	357,212	473,528	471,605	458,005	569,396	467,450	476,450	485,450
Purchased Professional Services								
322-Consultants	830	59,703	67,360	65,441	66,700	60,000	60,000	60,000
330-Sports	21,300	22,800	24,300	2,400	10,000	-	-	-
337-Officials	118,805	115,743	118,159	102,999	139,094	106,000	109,000	112,000
339-Other Consultants	1,159	4,500	1,313	1,725	4,000	4,000	4,000	4,000
344-Financial Services	8,945	11,175	15,603	13,371	15,000	15,000	15,000	15,000
Subtotal Purchased Professional Services	151,039	213,921	226,735	185,936	234,794	185,000	188,000	191,000
Purchased Property Services								
420-Cleaning	-	6,645	4,315	2,310	5,000	5,000	5,000	5,000
431-Repair of Instructional Equipment	17,953	17,188	14,538	9,940	17,030	17,000	17,000	17,000
432-Repair of Non-Instructional Equipment	996	-	-	-	-	-	-	-
439-Contracted Maintenance	850	850	1,235,457	1,276,741	2,500	-	1,300,000	-
441-Land & Building Rental	109,664	124,097	127,752	112,736	132,050	135,000	138,000	141,000
442-Equipment Rental	4,300	26,752	24,649	2,127	25,341	25,000	25,000	25,000
446-Royalties	-	75,094	46,986	55,487	55,610	50,000	50,000	50,000
Subtotal Purchased Property Services	133,763	250,626	1,453,697	1,459,341	237,531	232,000	1,535,000	238,000
Other Purchased Services								
510-Student Transportation	508,205	489,057	549,047	402,683	641,454	573,850	609,850	595,850
514-Field Trips	1,678	3,986	2,540	2,738	3,500	3,500	3,500	3,500
517-Shuttle Services	-	7,061	13,660	6,342	6,000	14,000	15,000	16,000
526-Vehicle Insurance	-	1,751	(306)	9	-	-	-	-
532-Postage	-	1,619	677	412	1,000	1,000	1,000	1,000
540-Advertising	-	19,211	17,490	13,587	10,900	20,000	20,000	20,000
550-Printing	131	29,102	29,689	13,050	31,200	30,000	30,000	30,000
580-General Staff Travel	-	3,782	3,916	3,692	5,000	5,000	5,000	5,000
583-Director Travel	819	1,013	72	-	1,500	1,500	1,500	1,500
584-In-District Travel	-	2,643	2,766	1,668	3,000	3,000	3,000	3,000
585-Staff Travel	97,650	134,482	123,222	105,683	132,235	132,000	132,000	132,000
588-Inservice	-	30	-	-	500	500	500	500
Subtotal Other Purchased Services	608,483	693,737	742,773	549,864	836,289	784,350	821,350	808,350

Student Activities Fund Expenditure Detail by Object (continued)

	Actual 2017	Actual 2018	Actual 2019	Actual 2020	Budget 2021	Projected 2022	Projected 2023	Projected 2024
Supplies & Materials								
610-Supplies	\$171,679	\$271,866	\$270,533	\$195,801	\$281,560	\$270,000	\$275,000	\$281,000
611-Paper	2,849	3,281	1,949	1,902	4,900	5,000	5,000	5,000
662-Food	-	55,346	22,926	17,714	5,000	25,000	25,000	25,000
685-Special Events	-	2,972	1,034	2,232	1,000	1,000	1,000	1,000
Subtotal Supplies & Materials	174,528	333,465	296,442	217,649	292,460	301,000	306,000	312,000
Land & Equipment								
733-Equipment	203,932	212,976	229,573	775,241	270,233	250,000	250,000	250,000
739-Athletic Uniforms	56,092	79,555	52,601	65,296	38,394	75,000	75,000	75,000
Subtotal Equipment	260,024	292,531	282,174	840,537	308,627	325,000	325,000	325,000
Other Objects								
810-Dues, Fees, & Registrations	139,367	159,492	152,676	128,001	192,088	175,000	175,000	175,000
830-Interest	-	-	-	-	-	-	-	-
860-Bad Debt	-	-	1,750	-	-	-	-	-
895-Sales Tax	-	7,634	3,832	4,241	900	900	900	900
890-Miscellaneous Objects	18,407	20,028	21,511	14,540	21,000	20,000	20,000	20,000
Subtotal Other Expenditures	157,774	187,154	179,769	146,782	213,988	195,900	195,900	195,900
Total Expenditures	\$4,008,971	\$5,291,135	\$6,522,807	\$6,570,837	\$5,464,300	\$5,557,000	\$6,975,000	\$5,745,000

Student Activities Fund Expenditures Budget Projection

Salaries

Salary increases for staff are based on a 3.14% in 2021, and 2.0% thereafter.

Benefits

The Board share of health insurance premiums are budgeted to increase 4% 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

Officiating fees will increase in 2021 due to expanded services during the pandemic, will resume to previous levels in 2022 and increase 3.0% annually thereafter.

Purchase Property Services

2019 and 2020 included contracted maintenance for the installation of an artificial turf field at South High School and North High School with the installation at Davies High School anticipated to occur in 2023.

Other Purchased Services

Student transportation services are contracted with an annual inflator of 3.0%. The 2021 budget includes increased student and staff travel costs due to the location of competitions, games, and tournaments.

Supplies and Materials

Supplies and materials increase in fiscal 2021 due to added measures for health, safety and social distancing requirements.

Dues, Fees and Registrations

Registration fees for events and competitions increase fiscal year 2021 due to resuming student activity levels to the extent possible during the pandemic.

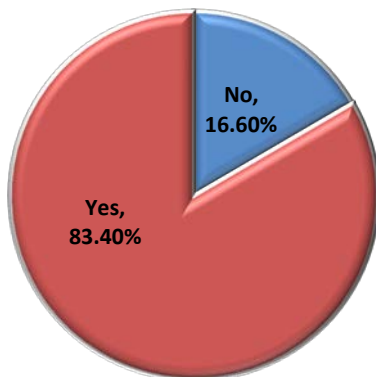
Student Activities Fund Summary by Function

	Actual 2017	Actual 2018	Actual 2019	Actual 2020	Budget 2021	Projected 2022	Projected 2023	Projected 2024
Revenues								
Other Local Sources	\$478,782	\$1,305,137	\$2,410,768	\$1,704,334	\$889,300	\$890,000	\$2,215,000	\$890,000
Other Sources	3,530,189	3,985,998	4,112,039	4,866,503	4,575,000	4,667,000	4,760,000	4,855,000
Total Revenues	4,008,971	5,291,135	6,522,807	6,570,837	5,464,300	5,557,000	6,975,000	5,745,000
Expenditures								
<i>Support Services:</i>								
Co-Curricular Services	4,008,971	5,291,135	6,522,807	6,570,837	5,464,300	5,557,000	6,975,000	5,745,000
Total Expenditures	4,008,971	5,291,135	6,522,807	6,570,837	5,464,300	5,557,000	6,975,000	5,745,000
Excess (Deficit)	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-
Beginning Fund Balance	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-
Ending Fund Balance	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-

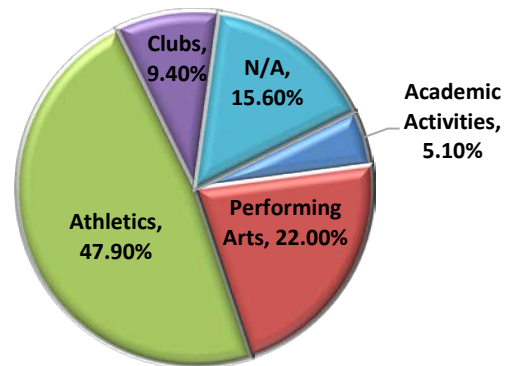
Student Co-curricular Survey Results

In May 2020, 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. 1,268 middle and high school students completed the survey, which was down significantly from previous years due to school closure.

Participation in Co-curricular Activities



Category of Majority of Respondent's Participation



The District compares the grade point average (GPA) of students in grade 2-12 who participate in at least one co-curricular activity to those who do not:

- Overall GPA = 3.10
- Co-curricular participant GPA = 3.38
- Non-participating students = 2.55

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 2021 included an overall funding rate increase of 7.1%, an increase to the employee cost share for both plans of 0.5%, plan design changes to the tradition plan and no change to the employer HSA contribution levels. The committee recommended no change in dental funding or coverage.

Internal Service Fund Summary by Source and Object Class

	Actual 2017	Actual 2018	Actual 2019	Actual 2020	Budget 2021	Projected 2022	Projected 2023	Projected 2024
Revenues								
Other Local Revenues	\$17,237,631	\$18,298,405	\$19,179,682	\$19,852,390	\$21,323,000	\$22,486,000	\$24,522,000	\$26,759,000
Other Sources of Funds	\$1,354,272	\$396,051	\$524,854	\$623,019	\$600,000	\$600,000	\$600,000	\$600,000
Total Revenues	\$18,591,903	\$18,694,456	\$19,704,536	\$20,475,409	\$21,923,000	\$23,086,000	\$25,122,000	\$27,359,000
Expenditures								
Employee Benefits	\$16,770,200	\$16,370,332	\$18,294,322	\$19,781,681	\$19,065,000	\$20,625,000	\$22,421,000	\$24,375,000
Purchased Professional Services	\$832,842	\$796,202	\$953,894	\$910,500	\$925,000	\$950,000	\$976,000	\$1,003,000
Other Purchased Services	\$886,731	\$962,835	\$1,039,310	\$1,095,572	\$1,157,000	\$1,215,000	\$1,276,000	\$1,340,000
Materials & Supplies	\$20,076	\$22,971	\$22,957	\$25,993	\$25,000	\$25,000	\$25,000	\$25,000
Other Objects	\$82,054	\$9,022	\$9,251	\$12,900	\$10,300	\$13,000	\$13,000	\$13,000
Total Expenditures	\$18,591,903	\$18,161,362	\$20,319,734	\$21,826,646	\$21,182,300	\$22,828,000	\$24,711,000	\$26,756,000
Excess (Deficit)	\$-	\$533,094	(\$615,198)	(\$1,351,237)	\$740,700	\$258,000	\$411,000	\$603,000
Beginning Fund Balance	\$6,753,643	\$6,753,643	\$7,286,737	\$6,671,539	\$5,320,302	\$6,061,002	\$6,319,002	\$6,730,002
Ending Fund Balance	\$6,753,643	\$7,286,737	\$6,671,539	\$5,320,302	\$6,061,002	\$6,319,002	\$6,730,002	\$7,333,002

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 2021 is expected to be 7.41% 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 6.0%-10.0% increase in health funding with 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.

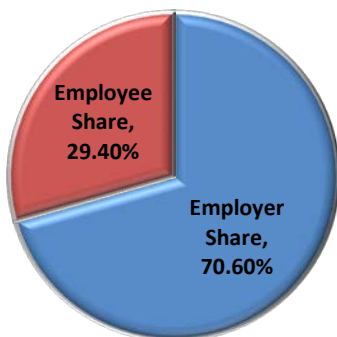
Purchased services include the administrative fees paid to the plan carriers for claims processing. Other purchased services represent the stop-loss insurance premium paid on the health plans.

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

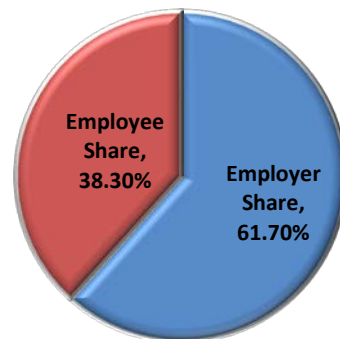
Internal Service Fund Detail by Object

	Actual 2017	Actual 2018	Actual 2019	Actual 2020	Budget 2021	Projected 2022	Projected 2023	Projected 2024
Revenues								
Local Revenue								
1974-Board/EE Share Workforce Safety	\$428,179	\$428,097	\$442,528	\$348,544	\$359,000	\$366,000	\$373,000	\$380,000
1976-Board/EE Share Health Insurance	14,971,504	15,919,681	16,793,371	17,567,972	18,977,000	20,116,000	22,128,000	24,341,000
1977-Direct Pay Health Insurance	254,638	261,486	251,409	244,086	275,000	275,000	275,000	275,000
1978-Direct Pay Dental Insurance	18,565	17,816	12,720	13,399	12,000	12,000	12,000	12,000
1979-Board/EE Share Dental Insurance	1,564,745	1,671,325	1,679,654	1,678,389	1,700,000	1,717,000	1,734,000	1,751,000
Subtotal Local Revenue	17,237,631	18,298,405	19,179,682	19,852,390	21,323,000	22,486,000	24,522,000	26,759,000
Other Sources								
5200-Interfund Transfers	973,212	-	-	-	-	-	-	-
5400-Refund of Prior Year Expenses	381,060	396,051	524,854	623,019	600,000	600,000	600,000	600,000
Subtotal Fund Transfers	1,354,272	396,051	524,854	623,019	600,000	600,000	600,000	600,000
Total Revenues	18,591,903	18,694,456	19,704,536	20,475,409	21,923,000	23,086,000	25,122,000	27,359,000
Expenditures								
Employee Benefits Expense								
211-Health	15,043,264	14,678,071	16,871,297	18,225,805	17,570,000	19,151,000	20,875,000	22,754,000
213-Dental	1,529,933	1,522,682	1,209,407	1,178,959	1,200,000	1,260,000	1,323,000	1,389,000
250-Unemployment	16,702	5,300	2,892	163,477	100,000	10,000	10,000	10,000
260-Workers Compensation	140,667	130,095	182,020	195,389	170,000	179,000	188,000	197,000
294-WELL-U	39,634	34,184	28,706	18,051	25,000	25,000	25,000	25,000
Subtotal Employee Benefits Expense	16,770,200	16,370,332	18,294,322	19,781,681	19,065,000	20,625,000	22,421,000	24,375,000
Purchased Professional Services								
322-Consultants	-	-	-	86,800	90,000	90,000	90,000	90,000
325-Administrative Services	743,672	787,285	953,894	823,700	835,000	860,000	886,000	913,000
338-Contracted Nursing-Well-U	89,170	8,917	-	-	-	-	-	-
Subtotal Purchased Professional Services	832,842	796,202	953,894	910,500	925,000	950,000	976,000	1,003,000
Other Purchased Services								
528-Stop-Loss Insurance	886,731	962,835	1,039,310	1,095,572	1,157,000	1,215,000	1,276,000	1,340,000
Supplies & Materials								
610-Supplies	20,076	22,971	22,957	25,993	25,000	25,000	25,000	25,000
Other Objects								
810-Dues, Fees, & Registrations	82,054	9,022	9,251	12,900	10,300	13,000	13,000	13,000
Total Expenditures	18,591,903	18,161,362	20,319,734	21,826,646	21,182,300	22,828,000	24,711,000	26,756,000
Excess (Deficit)	\$-	\$533,094	(\$615,198)	(\$1,351,237)	\$740,700	\$258,000	\$411,000	\$603,000

Health Insurance Plan Cost Share



Dental Insurance Plan Cost Share



Internal Service Fund Summary by Function

	Actual 2017	Actual 2018	Actual 2019	Actual 2020	Budget 2021	Projected 2022	Projected 2023	Projected 2024
Revenues								
Other Local Sources	\$17,237,631	\$18,298,405	\$19,179,682	\$19,852,390	\$21,323,000	\$22,486,000	\$24,522,000	\$26,759,000
Other Sources	1,354,272	396,051	524,854	623,019	600,000	600,000	600,000	600,000
Total Revenues	18,591,903	18,694,456	19,704,536	20,475,409	21,923,000	23,086,000	25,122,000	27,359,000
Expenditures								
<i>Support Services:</i>								
General Administrative Services	18,591,903	18,161,362	20,319,734	21,826,646	21,182,300	22,828,000	24,711,000	26,756,000
Total Expenditures	18,591,903	18,161,362	20,319,734	21,826,646	21,182,300	22,828,000	24,711,000	26,756,000
Excess (Deficit)	\$-	\$533,094	(\$615,198)	(\$1,351,237)	\$740,700	\$258,000	\$411,000	\$603,000
Beginning Fund Balance	\$6,753,643	\$6,753,643	\$7,286,737	\$6,671,539	\$5,320,302	\$6,061,002	\$6,319,002	\$6,730,002
Ending Fund Balance	\$6,753,643	\$7,286,737	\$6,671,539	\$5,320,302	\$6,061,002	\$6,319,002	\$6,730,002	\$7,333,002

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 2017	Actual 2018	Actual 2019	Actual 2020	Budget 2021	Projected 2022	Projected 2023	Projected 2024
Annual Health and Dental Claims	\$16,573,197	\$16,200,753	\$18,080,704	\$19,404,764	\$18,770,000	\$20,411,000	\$22,198,000	\$24,143,000
Divided by 12 Months' Time 6 Months	1,381,100	1,350,063	1,506,725	1,617,064	1,564,167	1,700,917	1,849,833	2,011,917
Recommended Reserve	8,286,599	8,100,377	9,040,352	9,702,382	9,385,000	10,205,500	11,099,000	12,071,500
Actual and Projected Fund Balance	6,753,643	7,286,737	6,671,539	5,320,302	6,061,002	6,319,002	6,730,002	7,333,002
Amount Under (Over) Recommended	\$1,532,956	\$813,640	\$2,368,813	\$4,382,080	\$3,323,998	\$3,886,498	\$4,368,998	\$4,738,498

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, vision, 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.

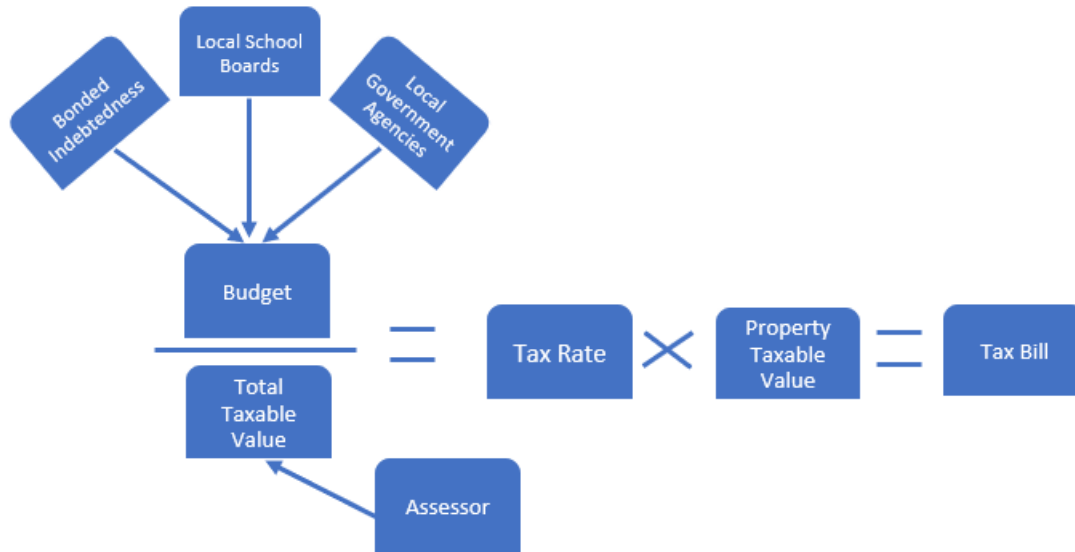
The District's liability for its proportionate share of the net OPEB liability at June 30, 2020 was \$1,783,025 based on the its share of covered payroll in the OPEB plan relative to the covered payroll of all participating OPEB employers.

INFORMATIONAL SECTION



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:

$$\text{Assessor's Net Value (less exemptions)} \times 50\% \times \text{Assessment Factor} = \text{Taxable Value}$$

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

	Market Value 100%	Assessed Value 50%	Equalization Factor %	Net Taxable Value
Real Property				
Residential	\$5,545,946,911	\$2,772,973,456	9%	\$249,567,611
Commercial	3,575,865,420	1,787,932,710	10%	178,793,271
Agricultural	16,862,700	8,431,350	10%	843,135
Utilities				
Railroad	10,076,820	5,038,410	10%	503,841
Other Utilities	114,977,000	57,488,500	10%	5,748,850
Tax Credits				
Homestead Credit	-	-		(2,504,966)
Veterans Credit	-	-		(2,336,391)
Adjusted Total	\$9,263,728,851	\$4,631,864,426		\$430,615,351

ASSESSED and TAXABLE VALUE OF PROPERTY (continued)

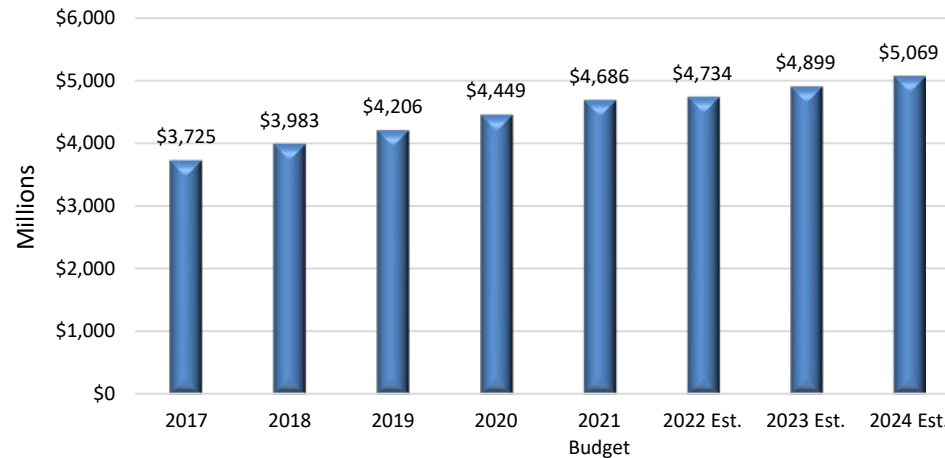
The table below displays the historical and projected taxable, net taxable, assessed, and market value of property within the District.

Assessed and Taxable Value of District Property

Fiscal Year	Farm	Business Lots	Business Buildings	Residential Lots	Residential Buildings	Taxable Value	Homestead Credit	Veterans Credit	Net Taxable Value	Assessed Value	Real Market Value
2024 Est.	\$935,891	\$49,958,143	\$148,459,703	\$44,460,909	\$240,944,847	\$484,759,492	(\$2,542,729)	(\$2,479,397)	\$479,737,367	\$5,069,099,071	\$10,138,198,143
2023 Est.	904,452	48,279,925	143,472,574	42,967,357	232,850,914	468,475,223	(2,530,078)	(2,430,781)	463,514,364	4,898,815,512	9,797,631,025
2022 Est.	874,074	46,658,350	138,653,770	41,524,215	225,030,165	452,740,575	(2,517,491)	(2,383,119)	447,839,965	4,734,279,296	9,468,558,592
2021 Budget	843,135	45,640,811	133,152,460	62,792,915	193,027,387	435,456,708	(2,504,966)	(2,336,391)	430,615,351	4,685,657,281	9,371,314,562
2020	806,215	43,036,017	127,889,348	38,300,472	207,559,889	417,591,941	(2,535,284)	(2,199,838)	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

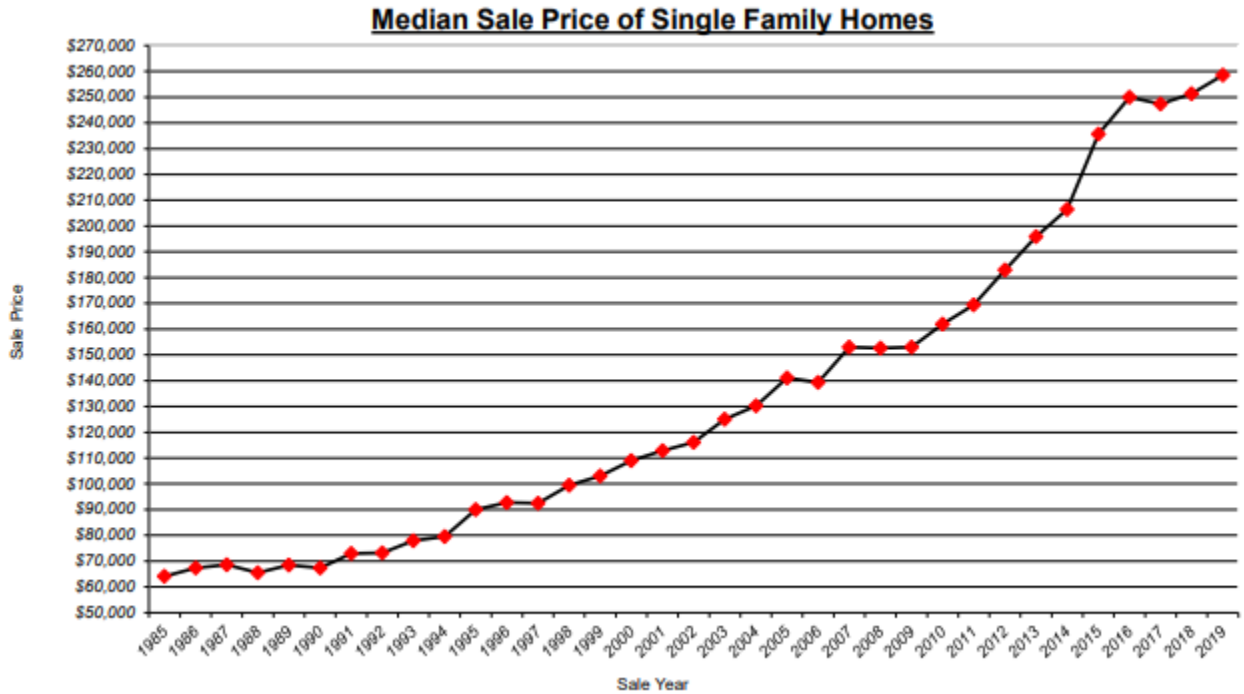
Source: Cass County Assessor's Office

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 2020. According to Realtor.com, the current median price of homes listed is \$225,000.



The top ten major taxpayers in the District are:

Taxpayer	Taxable Value Tax Year 2020	Percent of Total Taxable Value
Northern States Power Company	\$5,663,600	1.30%
Great Plains Software Inc.	\$2,790,285	0.64%
Innovis Health LLC	2,445,485	0.56%
Sanford North	2,097,315	0.48%
Block 9 Partners LLC	1,629,890	0.37%
1709 25th Ave S LLC	1,488,750	0.34%
Case Equipment Corporation	1,442,800	0.33%
U32 Apartments LLC	1,413,450	0.32%
County 20 Storage & Transfer Inc.	1,292,695	0.30%
NDSU Development Foundation	1,247,450	0.29%
Total Attributable to Ten Largest Taxpayers	\$21,511,720	
Total Taxable Value	\$435,456,708	

Source: Cass County Assessor's Office

MILL LEVY

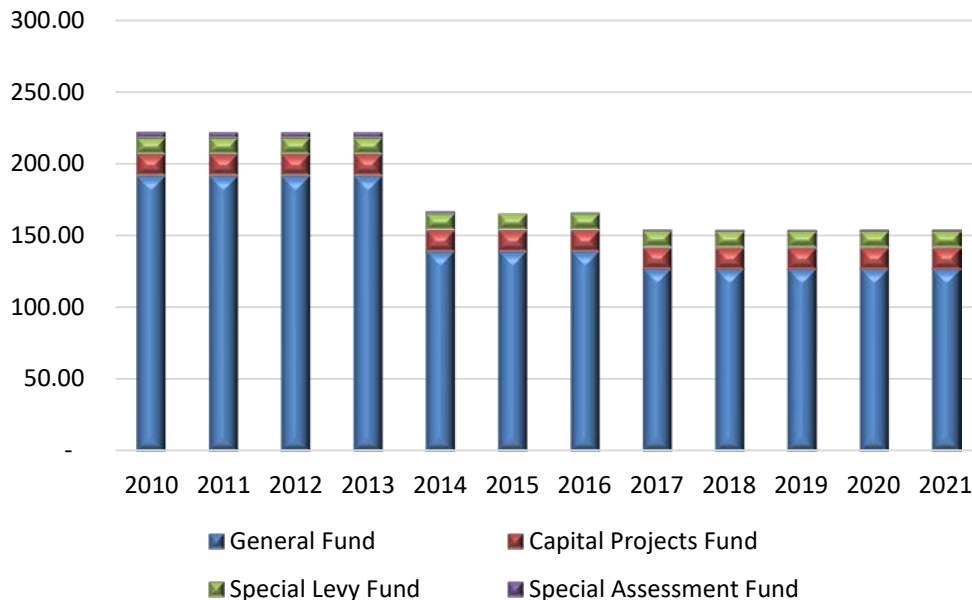
The mill levy is determined each year by dividing the total amount of dollars needed by each political subdivision (city, county, schools, etc.) from property tax by the total taxable value of the city of Fargo. This, in effect, ends up being the percentage of taxable value that is levied or assessed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

Tax Return: Each mill will return \$435,457 on a taxable valuation of \$435,456,708				\$435,457
Value of one mill:				
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 and slight increase in 2020 due to special assessments.

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:

$$\text{Assessor's Value X Assessment Ratio X Assessment Factor X Mill Levy} = \text{Gross Tax}$$

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				
		=	0.02	(or a 2.0% tax rate)	
Taxable Value of All Property	\$100,000,000				
 <u>Home Value x Tax Rate = Tax:</u>					
Home Value	\$100,000				
Tax Rate	0.02				
Tax	\$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				
		=	0.0133	(or a 1.3% tax rate)	
Taxable Value of All Property	\$150,000,000				
 <u>Home Value x Tax Rate = Tax:</u>					
Home Value	\$100,000				
Tax Rate	0.0133				
Tax	\$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.

PROPERTY TAX RATES and COLLECTIONS (continued)

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 2017	Actual 2018	Actual 2019	Actual 2020	Budget 2021
State/Other	3.39	3.35	3.38	3.28	3.28
Water Districts	5.40	4.50	4.26	4.11	4.11
Cass County	52.76	44.71	48.00	49.00	49.00
City of Fargo	53.00	51.00	51.00	53.00	53.00
Park District	28.61	27.80	27.83	28.67	28.67
Fargo School District #1	154.35	154.13	154.13	154.38	154.38
Total Fargo School District	297.51	285.49	288.60	292.44	292.44

	Actual 2017	Actual 2018	Actual 2019	Actual 2020	Budget 2021
Approved District Levy	\$54,057,871	\$57,540,764	\$61,400,132	\$64,176,155	\$66,743,201
Taxable Value	350,229,161	373,353,181	394,615,743	412,856,819	430,615,351
Tax Rate	15.43%	15.41%	15.56%	15.54%	15.50%
Property Value of Home	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000
Effect on Tax Bill	\$15,435	\$15,412	\$15,559	\$15,544	\$15,499

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

Fiscal Year	Taxes Levied for the Fiscal Year	Taxed Collected within the Fiscal Year	Percentage Collected	Collected in Subsequent Years	Total Collected	Total Percentage Collected
2024 Est.	\$75,077,024	N/A	N/A	N/A	N/A	N/A
2023 Est.	72,189,446	N/A	N/A	N/A	N/A	N/A
2022 Est.	69,412,929	N/A	N/A	N/A	N/A	N/A
2021 Budget	66,743,201	60,252,155	90.27%	2,669,728	62,921,883	94.27%
2020	64,176,155	57,934,764	90.27%	3,003,444	60,938,208	94.95%
2019	61,400,132	58,136,869	94.69%	227,964	58,364,833	95.06%
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%

Source: Cass County Assessor's Office

STUDENT ENROLLMENT

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 549 students over the next three years. These increases will pose challenges in building capacity at the following schools:

- Clara Barton Elementary near or at capacity in 2021
- Discovery Middle School at near capacity in all years of projection
- Davies High School at near capacity in all years of projection

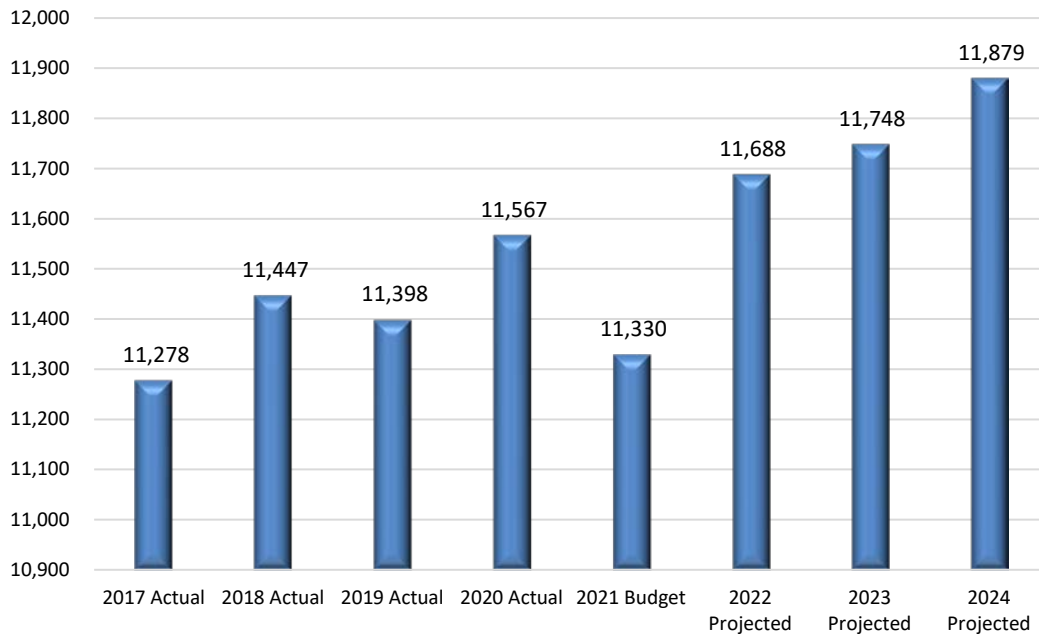
Land exists in the southern portion of the District that when developed and subdivided will increase enrollment, although the flood diversion project will impact the timing. Smaller lots developed in the future should create more affordable housing. During fiscal year 2018, land on the southern end of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

Enrollment History and Projections

	Actual 2017	Actual 2018	Actual 2019	Actual 2020	Budget 2021	Projected 2022	Projected 2023	Projected 2024
Preschool Special Education	143	154	169	170	175	180	185	190
Kindergarten	925	915	888	964	758	912	930	952
Grade 1	888	899	895	899	922	896	928	958
Grade 2	887	891	877	895	877	979	953	953
Grade 3	905	882	879	875	867	910	935	945
Grade 4	926	921	868	883	848	898	884	884
Grade 5	867	927	918	856	864	862	883	883
Grade 6	841	876	948	907	818	877	872	890
Grade 7	844	826	861	942	911	816	818	873
Grade 8	810	844	812	867	943	908	855	860
Grade 9	834	854	858	836	866	932	873	863
Grade 10	801	776	806	828	823	846	879	880
Grade 11	757	782	731	760	764	742	839	844
Grade 12	745	757	734	736	769	780	764	754
Alternative High School	105	143	154	149	125	150	150	150
	11,278	11,447	11,398	11,567	11,330	11,688	11,748	11,879

ENROLLMENT HISTORY and PROJECTIONS (continued)

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



Enrollment History and Projections by Building

	Actual 2017	Actual 2018	Actual 2019	Actual 2020	Budget 2021	Projected 2022	Projected 2023	Projected 2024
Bennett Elementary	452	475	480	535	581	612	644	676
Centennial Elementary	504	531	544	580	524	558	560	557
Clara Barton Elementary	184	174	191	196	199	186	185	166
Eagles Elementary	342	319	330	348	314	331	323	334
Ed Clapp Elementary	499	509	485	474	478	512	511	514
Hawthorne Elementary	192	221	192	200	154	181	183	192
Horace Mann Elementary	176	176	182	199	186	188	171	176
Jefferson Elementary	370	381	339	320	299	343	354	362
Kennedy Elementary	531	533	514	495	463	485	485	491
Lewis & Clark Elementary	508	508	499	482	456	496	502	512
Lincoln Elementary	412	393	425	418	383	413	406	400
Longfellow Elementary	341	345	328	353	355	373	379	377
Madison Elementary	150	125	127	119	129	134	136	142
McKinley Elementary	203	200	194	169	154	157	164	171
Roosevelt Elementary	175	193	174	174	175	190	212	207
Washington Elementary	359	352	321	310	286	298	298	298
Ben Franklin Middle	772	787	811	813	808	823	827	843
Carl Ben Eielson Middle	772	781	774	792	753	690	634	657
Discovery Middle	951	978	1,036	1,111	1,111	1,088	1,084	1,123
Davies High	1,190	1,277	1,280	1,341	1,369	1,423	1,467	1,477
North High	1,014	987	1,004	987	1,024	1,115	1,106	1,126
South High	1,038	1,048	999	981	954	912	932	888
Preschool Special Education	143	154	169	170	175	180	185	190
	11,278	11,447	11,398	11,567	11,330	11,688	11,748	11,879

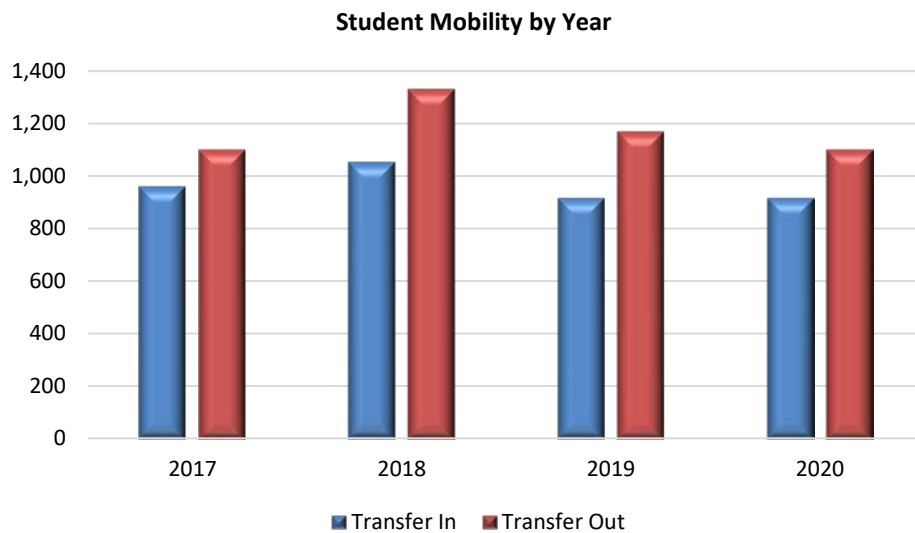
STUDENT MOBILITY

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			
	2017	2018	2019	2020
Elementary School	553	577	495	517
Middle School	207	168	194	189
High School	200	307	227	209
	960	1,052	916	915

	Transfer Out			
	2017	2018	2019	2020
Elementary School	553	697	535	572
Middle School	221	237	257	200
High School	328	397	378	330
	1,102	1,331	1,170	1,102

Net Mobility Effect	(142)	(279)	(254)	(187)
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DEBT

The District's has ten bonds outstanding that were issued for construction and renovation projects. The Building Authority has one outstanding bond which is not included in debt limit calculations*. All remaining debt has been 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	\$4,631,864,426
Limit Percentage	5%
Authorized Debt Limit (100%)	231,593,221
Debt Subject to Limit*	91,775,018
Legal Debt Margin	<u>\$139,818,203</u>

Outstanding Bond Issues

Date Issued	Issue	Description of Project	Original Issue Size	Interest Range	Maturities Outstanding	Principal 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	\$7,085,000
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	4,610,018
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	8,085,000
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	10,160,000
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	13,570,000
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
9/8/2020	Limited Tax School Building	Addition to Lewis & Clark Elementary for the Explorer Academy	\$11,205,000	2.00%-5.00%	8/1/2022-41	11,205,000
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	1,115,000

*Building Authority Bond not subject to debt limit

\$92,890,018

Schedule of Bond Maturities by Issue

Capital Projects Fund Bonds												
	2012 Limited Tax Refunding Bond \$24.615M		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		2016(B) Limited Tax Refunding Bond \$14.310M	
Rates	2.0%-2.25%		2.0%-2.25%		2.00%		1.00%		2.0%-4.0%		5.00%	
Year	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
2021	2,855,000	144,862		220,875		195,000	286,392	46,100	380,000	237,050	1,370,000	473,750
2022	2,965,000	87,763		220,875		195,000	289,256	43,236	385,000	229,400	1,375,000	405,125
2023	1,265,000	28,462		220,875		195,000	292,148	40,344	395,000	221,600	1,395,000	335,875
2024				220,875		195,000	295,070	37,422	400,000	213,650	3,185,000	221,375
2025				220,875		2,255,000	298,020	34,472	410,000	201,450	2,835,000	70,875
2026				220,875		5,595,000	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												
2040												
2041												
Totals	\$7,085,000	\$261,087	\$8,835,000	\$1,556,812	\$9,750,000	\$1,065,400	\$4,610,018	\$377,360	\$8,085,000	\$2,322,625	\$10,160,000	\$1,507,000

Capital Projects Fund Bonds (continued)								Building Authority Bonds*		Grand Totals		
	2018 Limited Tax Bond \$14.0M		2019 Limited Tax Bond \$18.475M		2020 Limited Tax Bond \$11.205M		2017 Lease Revenue Refunding Bond					
Rates	4.0%-5.0%		2.40%-3.00%		2.0%-5.0%		3.0%-5.0%		Total	Total	Total	Total
Year	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Service	
2021	450,000	611,100	150,000	528,390	0	126,253	270,000	33,450	5,761,392	2,616,830	8,378,222	
2022	470,000	588,100	175,000	523,515	420,000	323,700	275,000	25,350	6,354,256	2,642,064	8,996,320	
2023	495,000	563,975	175,000	518,265	400,000	303,200	280,000	17,100	4,697,148	2,444,696	7,141,844	
2024	520,000	538,600	170,000	513,090	420,000	282,700	290,000	8,700	5,280,070	2,231,412	7,511,482	
2025	545,000	511,975		510,540	440,000	261,200			6,783,020	1,983,837	8,766,857	
2026	575,000	483,975		510,540	460,000	238,700			7,356,001	1,766,406	9,122,407	
2027	600,000	454,600		510,540	485,000	215,075			7,719,011	1,572,596	9,291,607	
2028	635,000	423,725		510,540	510,000	190,200			6,747,051	1,371,018	8,118,069	
2029	665,000	391,225	3,710,000	454,890	535,000	164,075			5,685,121	1,179,386	6,864,507	
2030	695,000	357,225	3,820,000	341,940	560,000	145,100			5,868,222	993,784	6,862,006	
2031	730,000	321,600	3,935,000	237,420	575,000	133,750			6,056,355	819,557	6,875,912	
2032	770,000	284,100	4,030,000	129,750	585,000	122,150			6,224,518	641,824	6,866,342	
2033	805,000	244,725	2,310,000	34,650	595,000	110,350			4,567,713	476,529	5,044,242	
2034	845,000	207,700			610,000	98,300			2,330,940	373,301	2,704,241	
2035	880,000	173,200			620,000	86,000			2,394,200	306,517	2,700,717	
2036	915,000	137,300			630,000	73,500			2,130,000	237,575	2,367,575	
2037	955,000	99,900			645,000	60,750			2,200,000	169,650	2,369,650	
2038	990,000	61,000			660,000	47,700			1,650,000	108,700	1,758,700	
2039	1,030,000	20,600			670,000	34,400			1,700,000	55,000	1,755,000	
2040					685,000	20,850			685,000	20,850	705,850	
2041					700,000	7,000			700,000	7,000	707,000	
Totals	\$13,570,000	\$6,474,625	\$18,475,000	\$5,324,070	\$11,205,000	\$3,044,953	\$1,115,000	\$84,600	\$92,890,018	\$22,018,532	\$114,908,550	

*Building Authority Bonds not subject to debt limit

PERSONNEL

Staffing is the largest component of the budget, accounting for \$168.9M or 66.52% 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 2020-21, priorities included the addition of approximately 25 FTEs including:

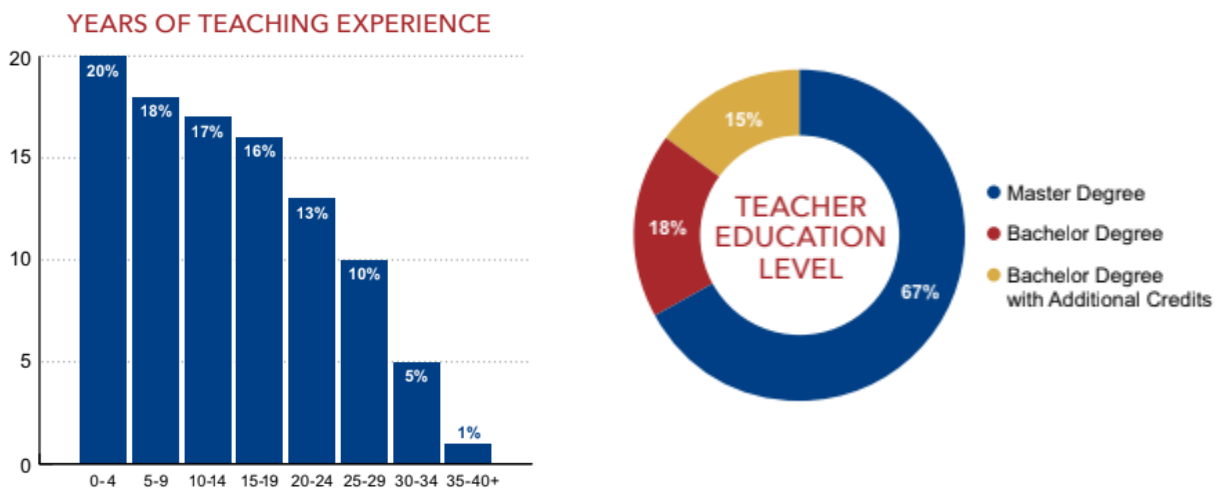
- Eight teaching positions at the elementary level
- One Counselor and Registrar at the secondary level
- One Director of Equity and Inclusion
- Five elementary Deans of Students
- Conversion of four part-time Strategists to full-time
- Eight special education teachers

Human Resource Allocation by Employee Group

	Actual 2017	Actual 2018	Actual 2019	Actual 2020	Budget 2021	Projected 2022	Projected 2023	Projected 2024
Administration	56.00	57.00	52.00	62.00	67.00	68.00	69.00	69.00
Support Staff	469.35	525.32	564.60	575.50	577.10	578.10	579.10	579.10
Nutrition Services	72.57	71.54	72.36	74.36	76.86	76.86	76.86	76.86
Maintenance	129.00	144.39	139.81	140.81	141.31	142.31	142.31	142.31
Certified Non-Teaching	103.10	100.10	99.60	101.60	102.60	103.60	103.60	103.60
Teachers	855.80	874.47	893.43	930.92	946.30	951.30	956.30	961.30
Total	1,685.82	1,772.82	1,821.80	1,885.19	1,911.17	1,920.17	1,927.17	1,932.17

Staffing levels have remained relatively consistent, although increases have occurred in teaching and support staff to accommodate student needs. Into the future, additional staffing will be added to accommodate the Explorer Academy.

Teacher Experience and 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 26.2% and the percentage of students that qualify for reduced lunch is 3.5% for a total free and reduced rate of 29.73%. 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.

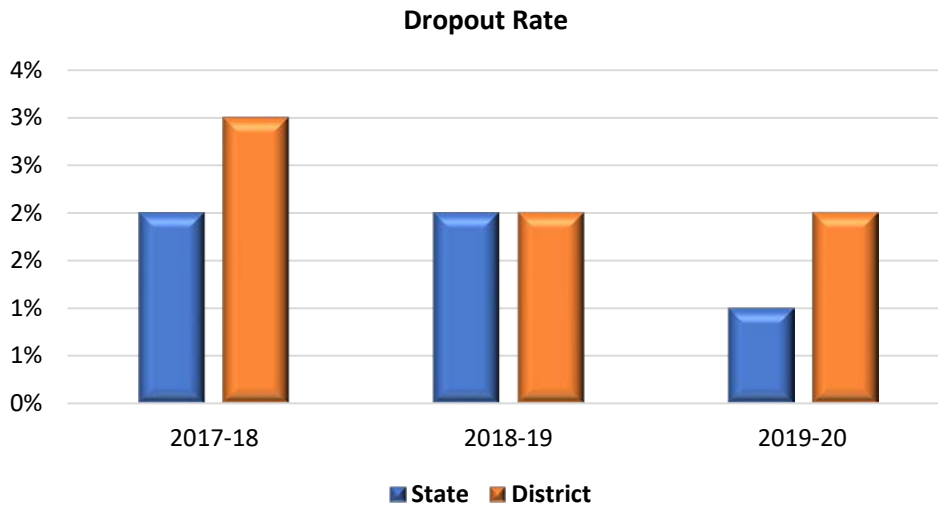
	2018	2019	2020	2021
Free	2,965	2,911	3,040	2,895
Reduced	609	710	630	384
Total Enrollment	11,150	11,075	11,248	11,030
Free & Reduced Percentage	32.05%	32.70%	32.63%	29.73%

Source: Fargo Public Schools Nutrition Services Department

Drop-Out Rates

Dropouts are defined as students who:

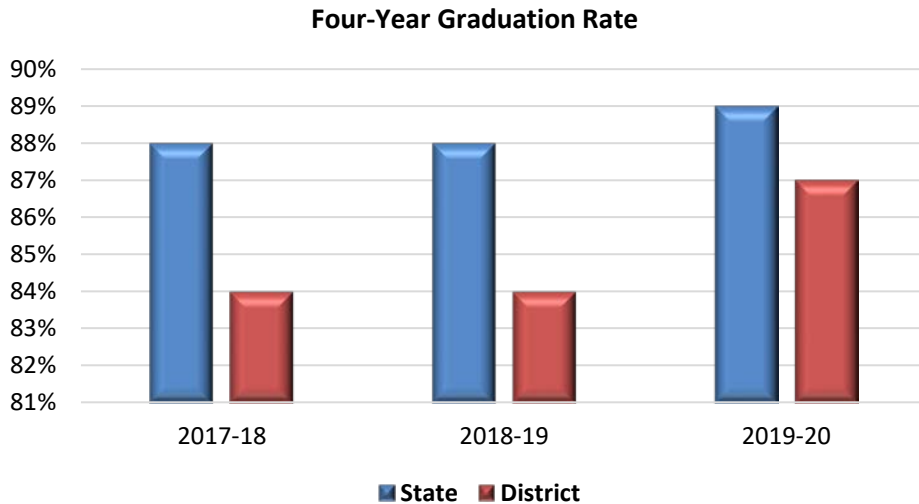
- Were enrolled in school at some time during the school year, were not enrolled the following school year, but were expected to have returned to continue.
- Did not graduate from high school (graduates include students who received a GED without dropping out of school).
- Did not complete a state or 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).

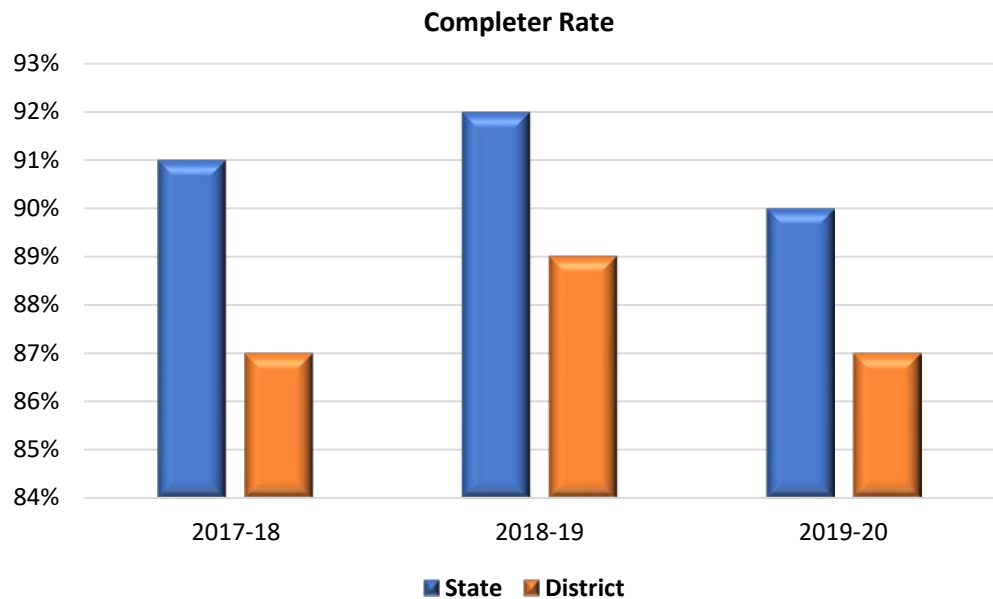
The four-year graduation rate graph shows the on-time graduation rate, the percentage of students who graduated from high school within four years of entering the ninth grade. Students within the initial cohort who graduate, drop out, or continue beyond the fourth year of high school after entering the 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.

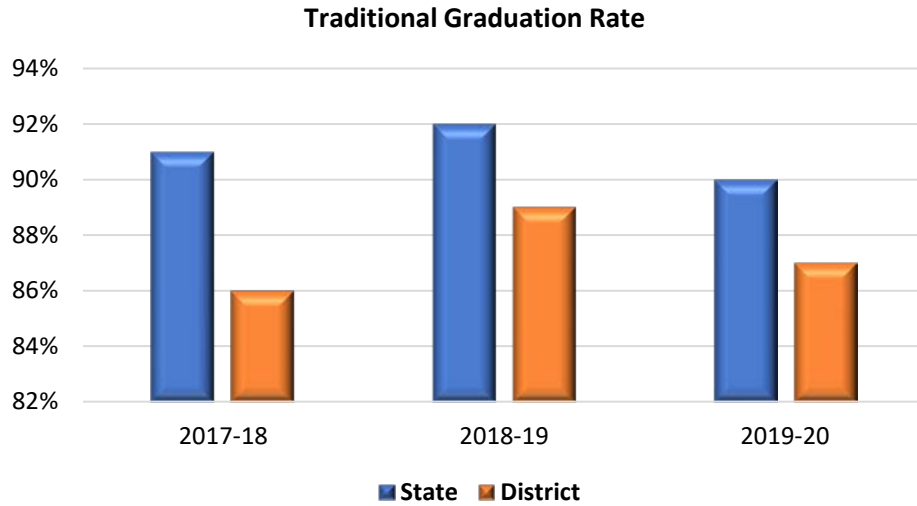
In creating the completer rate for GED students, only dropouts who are awarded a North Dakota GED prior to the 22nd birthday can be credited to the providing school as a completer.

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.



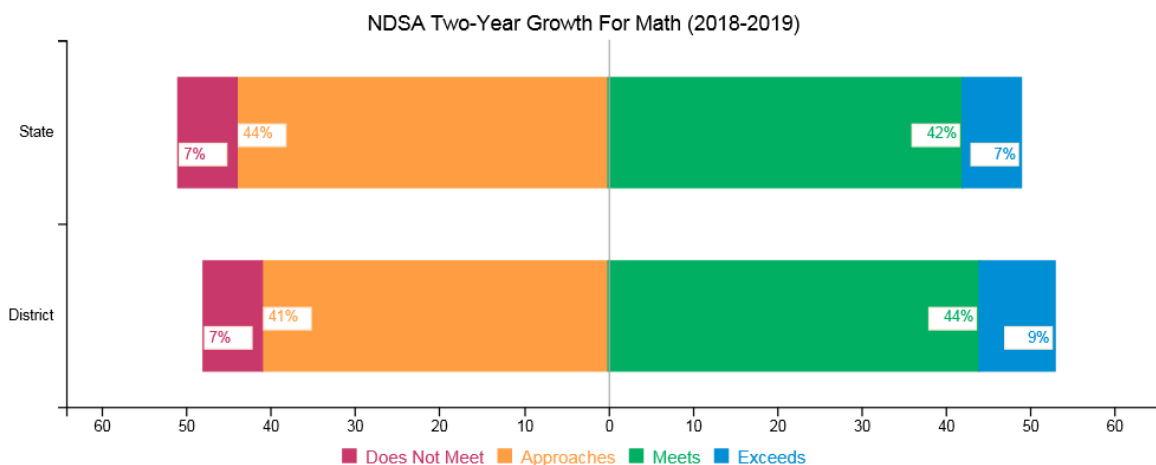
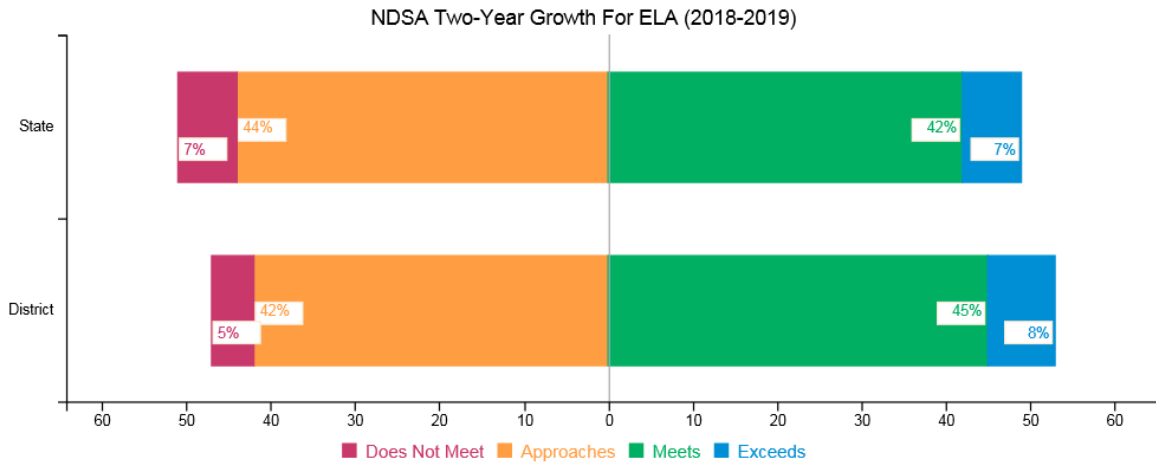
North Dakota State Assessment (NDSA)

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 graphs below represent the most current information available. Due to COVID-19, 2019-20 NDSA data is not available.

The four growth levels are defined as follows:

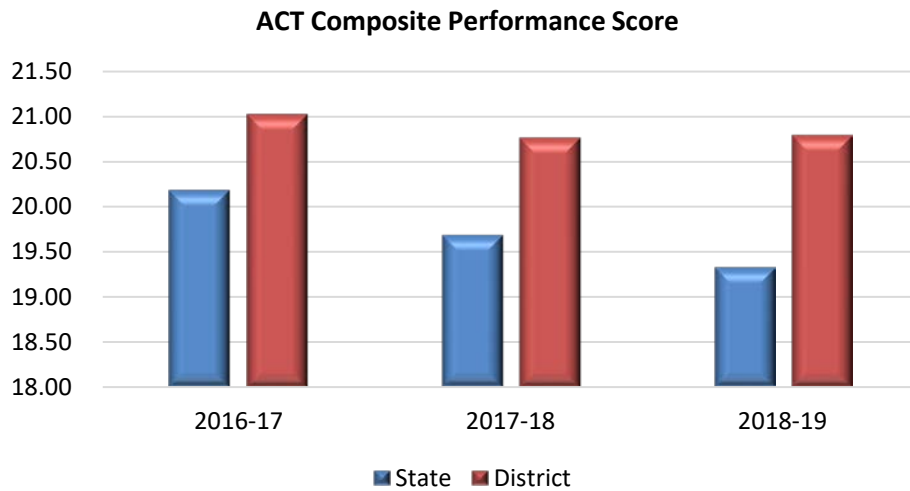
- Exceeds Expectations: Students demonstrating Student Growth Values 93 to 100.
- Meets Expectations: Students demonstrating Student Growth Values 50 to 92.
- Approaching Expectations: Students demonstrating Student Growth Values 7 to 49.
- Does not Meet Expectations: Students demonstrating Student Growth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



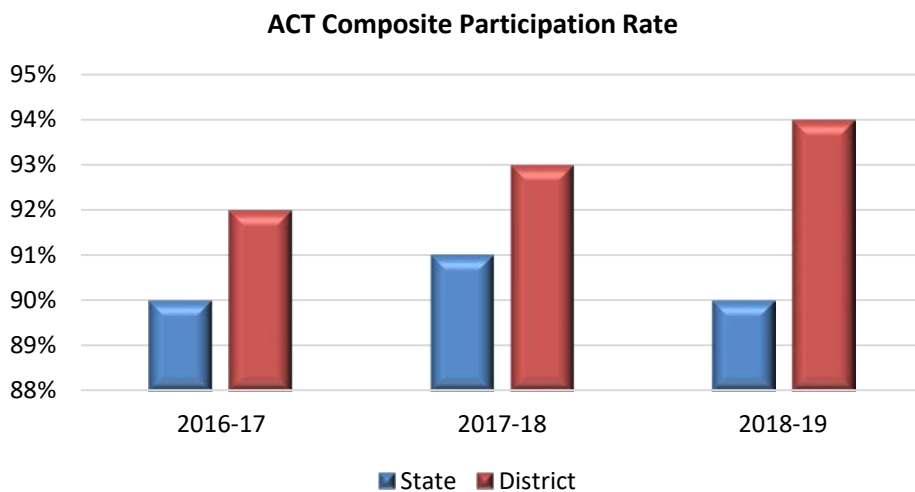
American College Test (ACT)

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 graphs below represent the most current information available. Due to COVID-19, 2019-20 ACT data is not available.



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.



English Learner ACCESS Testing

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

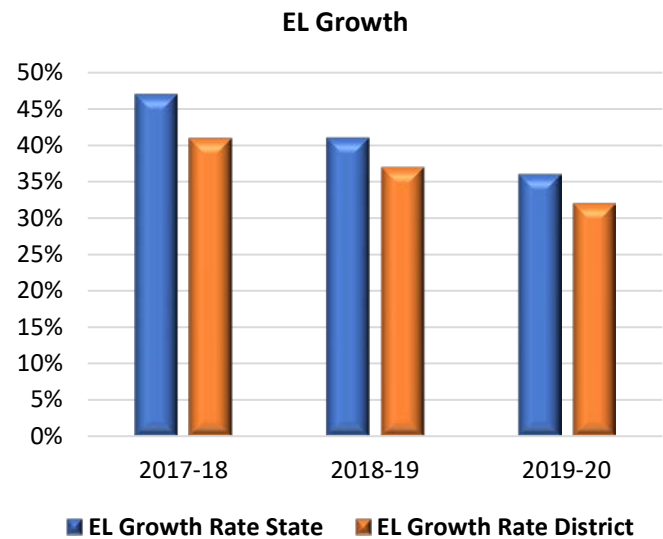
Students start on the growth trajectory at the composite proficiency level (PL) of their first annual English Learner Proficiency (ELP) assessment. This is considered year 0 or base score. Year one growth is determined after the second annual ELP assessment. The students' trajectories will be constructed 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)

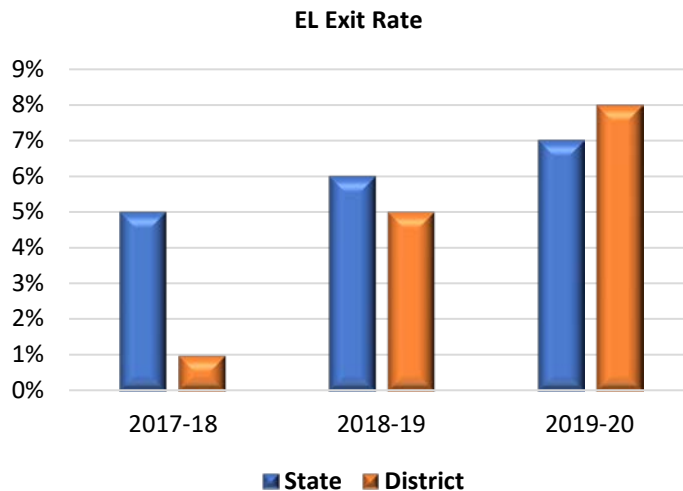
1.0-1.9	6 years
2.0-2.9	5 years
3.0-3.9	4 years
4.0-4.9	3 years
5.0-5.9	2 years

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.



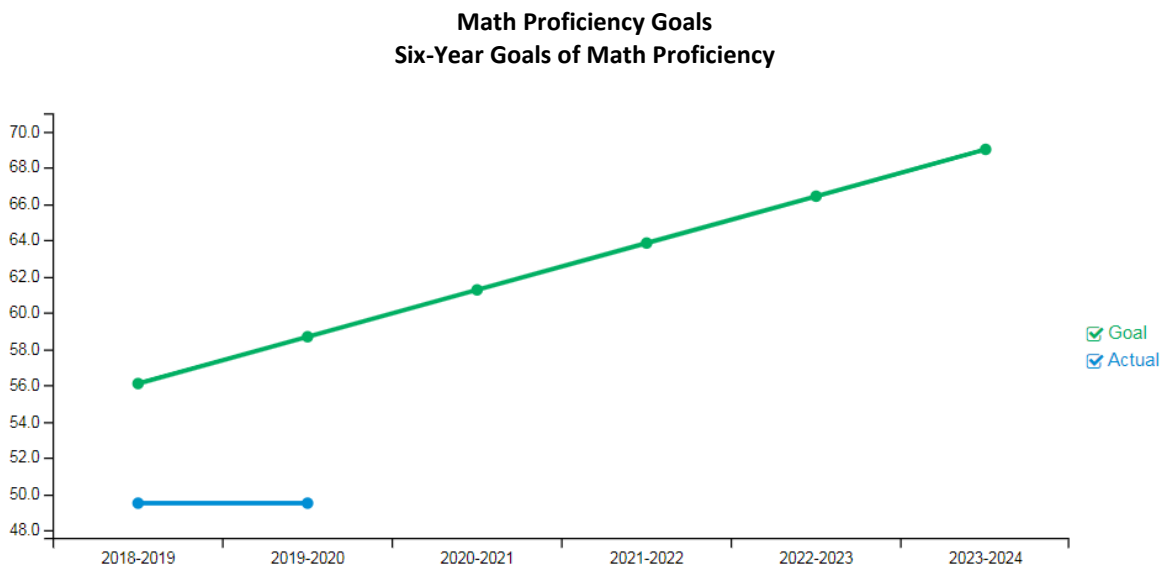
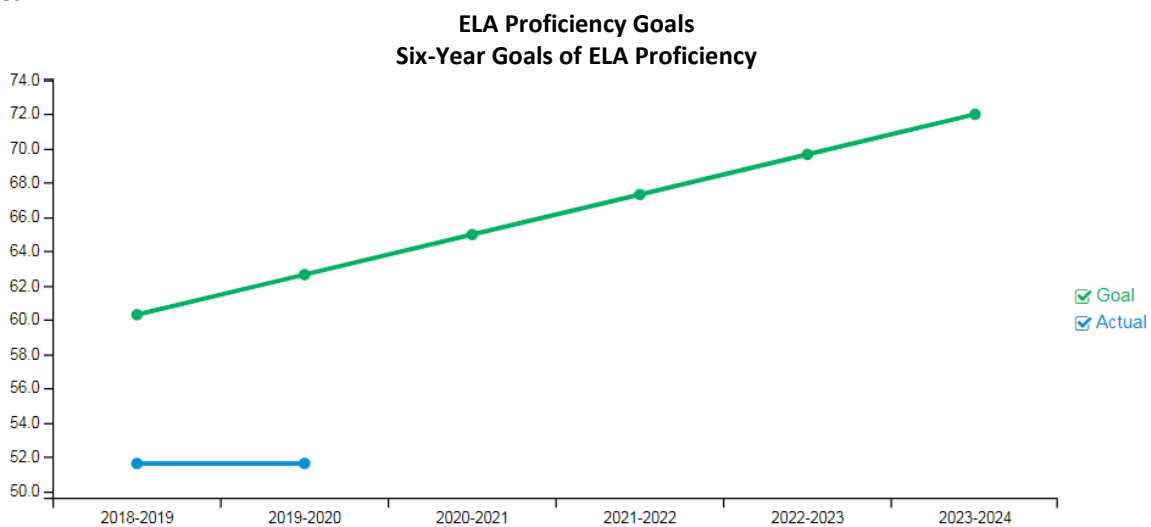
Long-Term Goals

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.

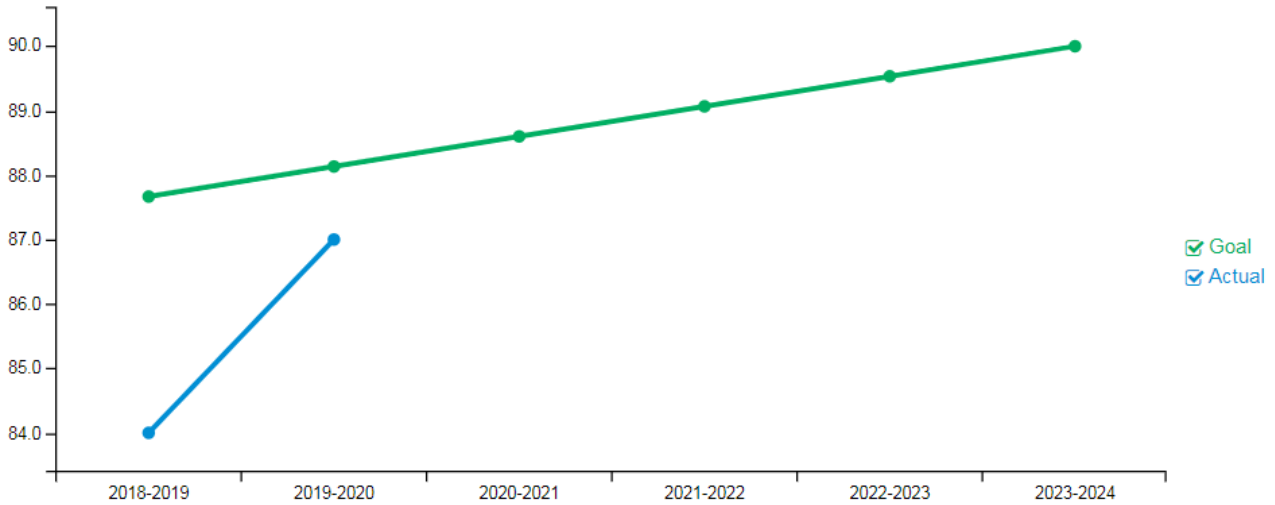
Student Achievement: These graphs illustrate progress toward established goals for proficiency rates on the NDSA across the tested grades.



Long-Term Goals (continued)

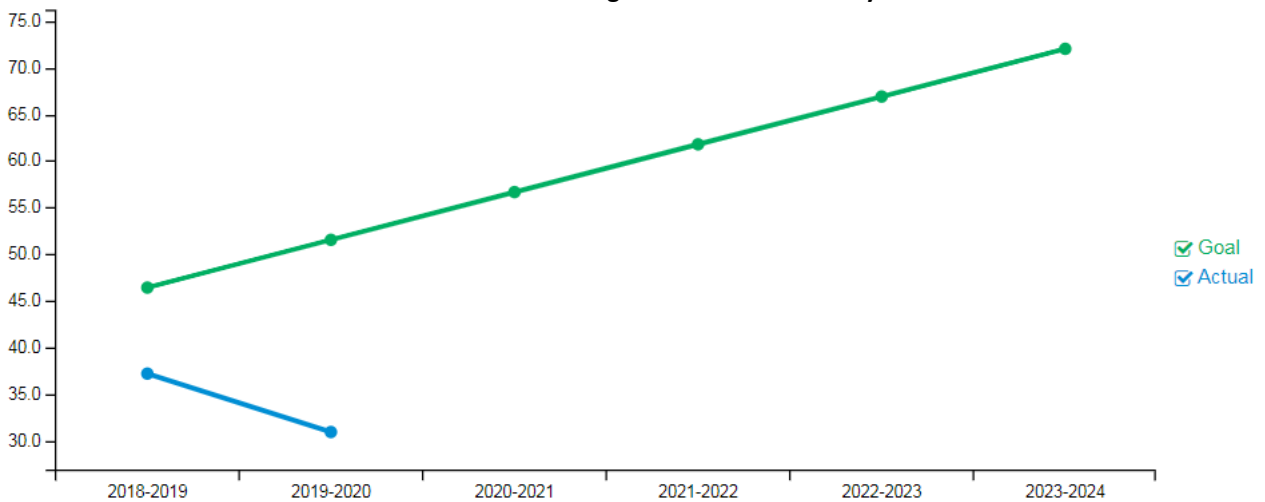
Graduation Rate: This graph illustrates progress toward established graduation rate goals for the four-year adjusted cohort.

Four-Year Cohort Goals
Shows Six-Year Goals for Four-Year Cohort Graduations



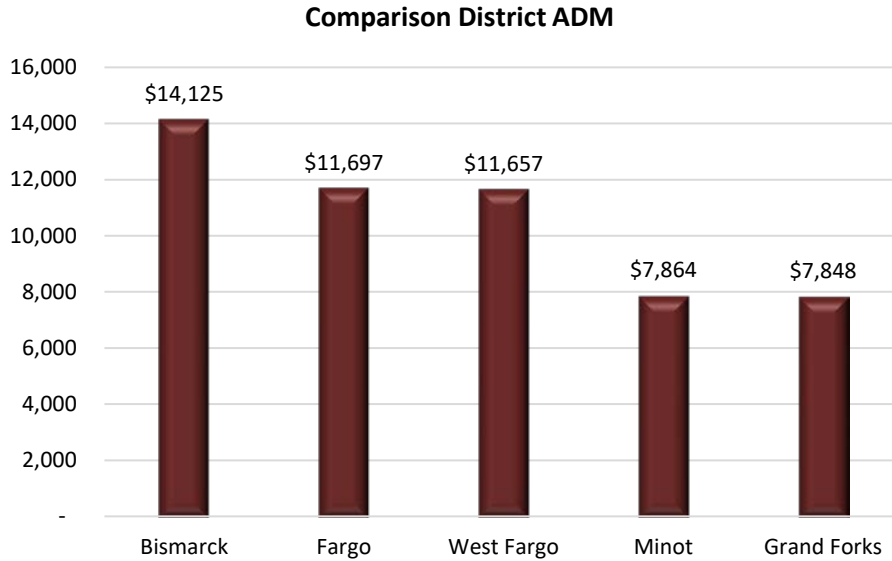
English Learner Language Proficiency: This graph illustrates progress of EL students toward established goals for proficiency growth from one year in the EL program to the next year in the EL program.

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

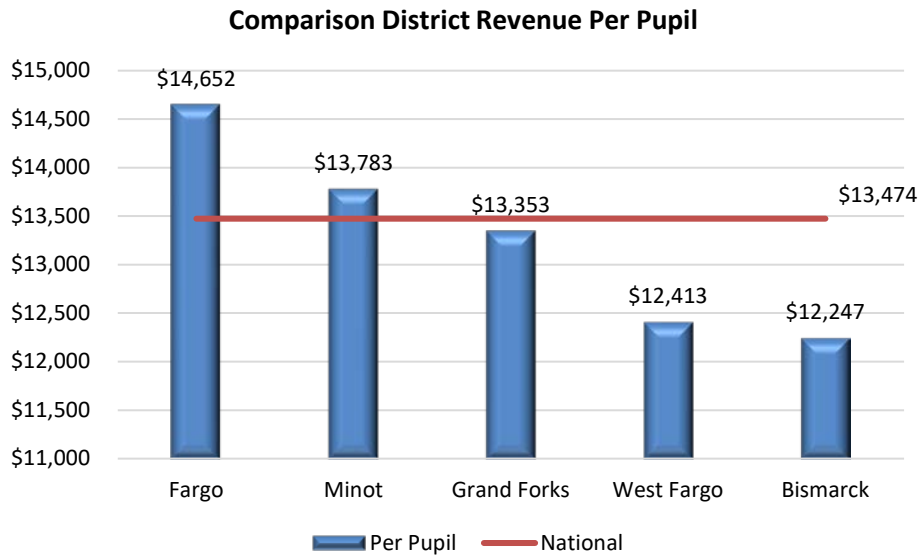


BENCHMARK COMPARISONS

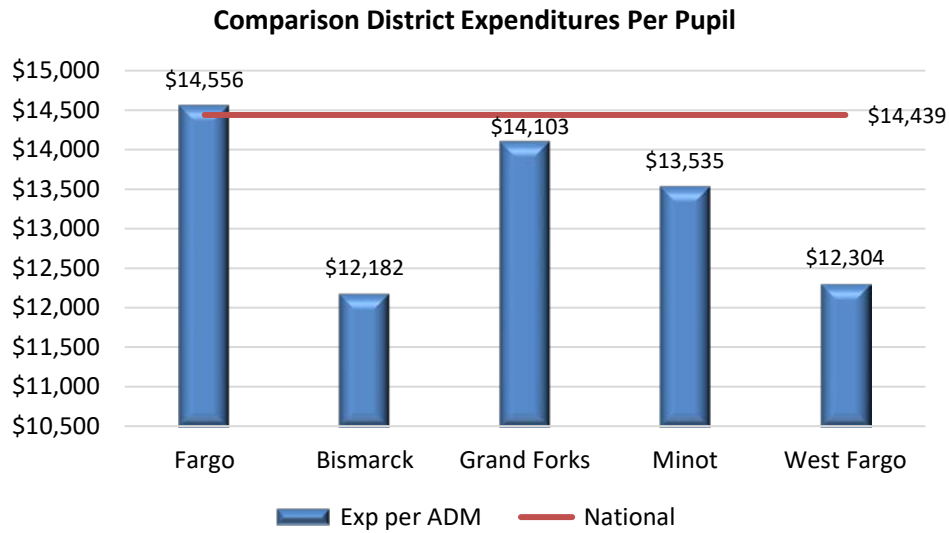
The District analyzes a variety of information in comparison to other North Dakota districts, the state of North Dakota and nationally through the National Center for Education Statistics. The five largest districts in the state of North Dakota and their average daily membership (ADM) based on 2020 school district financial reports submitted to NDDPI are as follows:



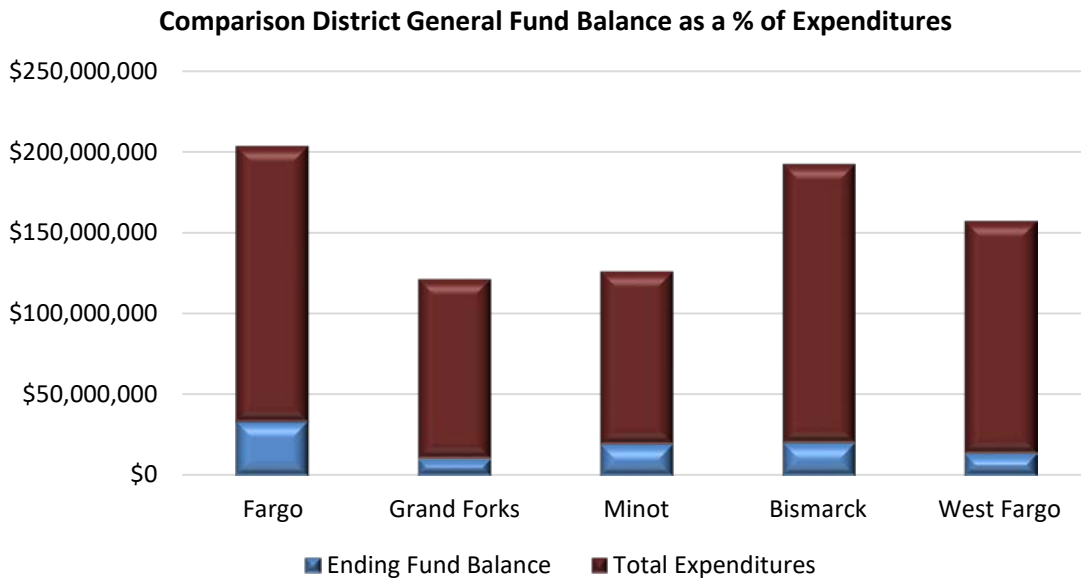
Revenue Per Pupil



Per Pupil Expenditures



General Fund Balance as a Percentage of Expenditures



Average Class Size

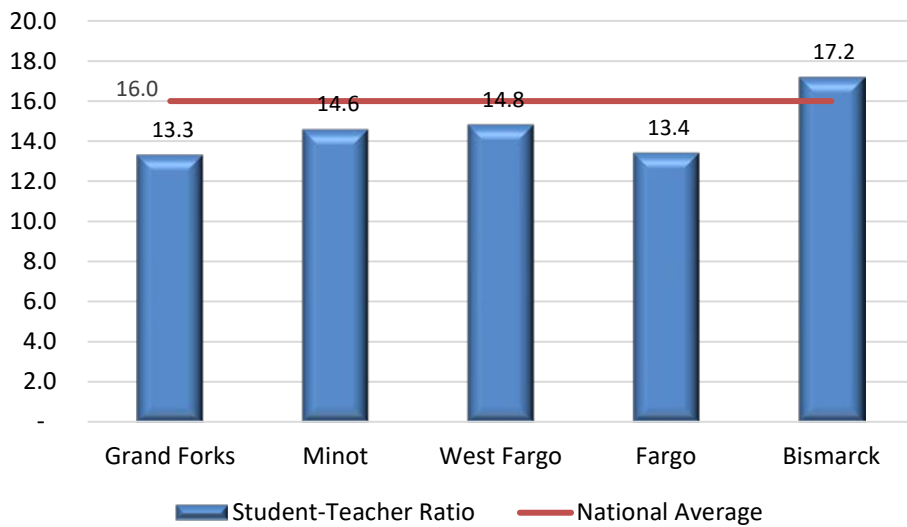
Average class size is calculated by dividing the numbers of students enrolled by the number of classes. The comparison districts report average class sizes for elementary students between 19 and 22 students. The national average is 21.2 with the North Dakota statewide average being 17.7.

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

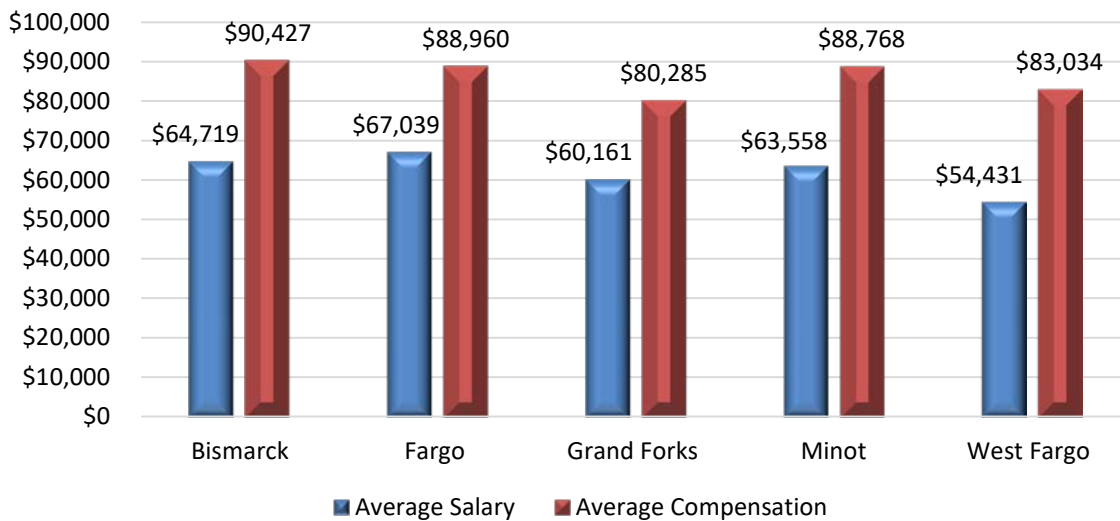
- Primary – 21 average
- Intermediate – 22 average
- Secondary core academic classes – 26

Student-Teacher Ratio and Average Teacher Salary and Compensation

Comparison District Student Teacher Ratio



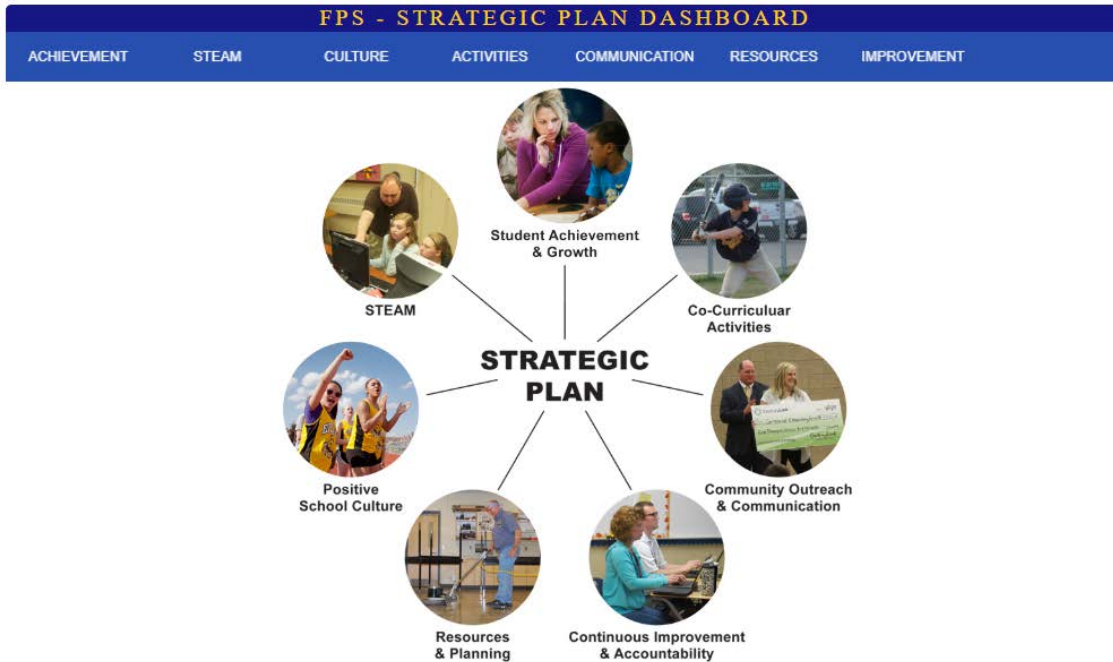
Comparison District Average Teacher Salary and Compensation



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 [Strategic Plan Dashboard](#) 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 - STRATEGIC PLAN DASHBOARD

[ACHIEVEMENT](#) | [STEAM](#) | [CULTURE](#) | [ACTIVITIES](#) | [COMMUNICATION](#) | [RESOURCES](#) | [IMPROVEMENT](#)

Strategic Initiative 1: Student Achievement and Growth

Lifelong Learning

Goal 1 & 2 - Standards-Based Education

- ▣ Standards Based Scorecard

Goal 3 - Integrated Technology

- ▣ Technology Integration in Classroom Activities
- 🔗 Long Range Technology Plan

Goal 4 - Assessment

- ▣ aimswebPlus
- ▣ Benchmark Reading Assessment
- ▣ MAP
- ▣ NDSA
- ▣ American College Testing - ACT
- ▣ Advanced Placement - AP

- 🔗 Academic Rigor
- ▣ Graduation Rates
- ▣ NDUS Retention Rates
- 🔗 Student Eligibility and Career Readiness
- ▣ Student Life After High School: Military, Two, or Four-Year Institution of Higher Education

Support for Learning

Goal 1 - Professional Learning Communities (PLC)

- ▣ Strategic Plan Survey

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

- ▣ Strategic Plan Survey
- 🔗 Multi-Tiered System of Supports Handbook

Our Mission: Achieving excellence by educating and empowering all students to succeed

GLOSSARY

A

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.

B

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.

C

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.

CORONAVIRUS DISEASE

A contagious disease caused by severe acute respiratory syndrome coronavirus 2.

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 long-term debt principal and interest.

E

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.

M

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.

N

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.

O

OBJECT CLASSIFICATION

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

P

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.

T

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	ELA English Language Arts
ADA Americans with Disabilities Act	ES Elementary School
ADM Average Daily Membership	ESEA Elementary and Secondary Education Act
ALC Adult Learning Center	ESSA Every Student Succeeds Act
AP Advanced Placement	FEA Fargo Education Association
ASBO Association of School Business Officials International	FPS Fargo Public Schools
ASC Area Service Coordinator	F&R Free and Reduced
CAFR Comprehensive Annual Financial Report	FTE Full time equivalent
CEP Community Eligibility Provision	FY Fiscal Year
CIP Construction in progress	G&T Gifted and Talented
COVID/COVID-19 Coronavirus Disease 2019	GAAP Generally Accepted Accounting Principles
COTA Certified Occupational Therapy Assistant	GASB Governmental Accounting Standards Board
CTE Career and Technical Education	GED General Education Degree
DO District Office	GFOA Government Finance Officers Association
DPI Department of Public Instruction	GO General Obligation Bond
ECSE Early Childhood Special Education	GPA Grade Point Average
EL English Learner	HB House Bill

ACRONYMS (continued)

HDHP

High Deductible Health Plan

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

OT

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

PPE

Personal Protective Equipment

PT

Physical Therapist

PTA

Parent Teacher Association

PTO

Parent Teacher Organization

REA

Regional Education Association

ACRONYMS (Continued)

RFP

Request for proposal

SB

Senate Bill

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