



# **Fargo Public Schools Adopted Budget 2025**



## **Adopted Version**

Last updated 09/25/24





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# **EXECUTIVE SUMMARY**

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## Message from the Superintendent

**Dr. Rupak Gandhi**

The Fargo Public Schools budget represents a cornerstone of our commitment to educational excellence. As the financial blueprint for our district, it serves not only as a document of financial planning but as a transparent reflection of how we align our resources with the district's mission to educate and empower all students to succeed. Our approach ensures that every dollar we invest is strategically directed towards meeting the community's expectations as outlined in our unified Strategic Plan.

Our budget is more than a compilation of administrative requests; it is the result of an intentional, cascading alignment process. This ensures that our goals at the district level filter down to our schools, classrooms, and even individual student success plans. This alignment provides clarity and accountability, enabling us to focus resources on initiatives proven to positively impact student outcomes, such as academic achievement, social-emotional development, and preparation for life beyond school.

At the heart of our budgeting process is transparency and the ongoing practice of Results Monitoring. Through our strategic alignment process, we continuously review key performance measures, such as graduation rates, academic proficiency, and college and career readiness, to ensure we are on track to meet the goals set by the Board of Education. This also allows for operational efficiencies and wise management of district resources, reflecting the community's values and trust.

The financial condition of Fargo Public Schools remains strong. We have adhered to policy Executive Limitation-7, ensuring balanced budgets and fund balance maintenance while making meaningful progress on the district's strategic priorities. This forward-looking approach will guide us in areas such as teaching and learning, facilities, technology, and fiscal health, as reflected in our long-range plans. Despite minimal projected enrollment growth, the district continues to meet the evolving needs of our students.

Looking ahead, economic variables, including state-level funding and property tax values, pose challenges. Our responsibility is to be proactive in securing the financial future of the district while maintaining the quality of education that defines Fargo Public Schools. This requires continual focus on operational efficiencies and strategic investments in our staff and infrastructure, including ongoing negotiations that will secure sustainable compensation models.

The Fargo Public Schools district remains committed to transparency, continuous improvement, and maintaining the highest educational standards for our students. With this budget, we reaffirm our dedication to providing each student with the resources they need to thrive academically, socially, and emotionally, ensuring that we remain aligned with the community's vision and values.

Respectfully submitted,

Dr. Rupak Gandhi  
Superintendent



# History and Profile of the District



Fargo Public Schools (FPS) 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) and is the third-largest school district in North Dakota, serving more than 11,300 students and their families in Cass County. The District serves students in 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, a K-8 special education day school, performing arts programs, a virtual academy, and adult education programs. Food services and transportation are provided as supporting programs.

The Board of Education of the City of Fargo serves the Fargo-Metropolitan area, which is bordered on the east by the Red River of the North, which separates North Dakota and Minnesota, and the cities of Fargo and Moorhead. The estimated population in the city of Fargo is approximately 135,000, and the projected enrollment is expected to remain stable or grow. The District employs more than 2,200 people and encompasses 57 square miles.

Fargo Public Schools is accredited through Cognia, 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.

FPS had its accreditation site visit in the spring of 2021 where it was given the distinction of accreditation for another five years. The District will have a review in the 2025-2026 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.

## MAJOR INITIATIVES

The Long-Range Facility Plan (LRFP) is an ambitious and forward-thinking initiative designed to transform and enhance the educational landscape within the district over the next 50+ years. This comprehensive plan seeks to address and balance student diversity, provide equitable environments, and improve operational efficiencies to maximize resources for students.

By focusing on increasing overall utilization to around 85%, improving educational adequacy, and ensuring financial sustainability, the plan outlines strategic goals to consolidate schools, thereby creating more cohesive, equitable, and modern educational facilities.

The plan involves significant investment in facility improvements, a meticulous review of educational adequacy across the portfolio, and a keen emphasis on maintaining safe, healthy learning environments that cater to the long-term needs of all students and staff, while also considering community feedback and ensuring a good return on investment for taxpayers.

## ECONOMIC CONDITION AND OUTLOOK OF THE LOCAL ECONOMY

Fargo is the economic center of southeastern North Dakota and a portion of northwestern Minnesota. Fargo is a cultural, manufacturing, health care, and education hub for the region and is the primary population center of the state of North Dakota. According to the United States Census Bureau, the population of the City of Fargo increased approximately 7.4% from 2010 to 2020. The unemployment in Fargo has remained stable, and is now at one of the lowest rates in the United States, at 3.1%. Unemployment is expected either to remain stable or decrease in the future as overall construction in the Fargo-Metropolitan area continues to be robust.



# Land Acknowledgement Statement

The District respectfully acknowledges that we gather on the lands of the Oceti Sakowin (Oh-chéh-tee Sha-koh-wee), who are the Dakota, Lakota, and Nakota people, and the Anishinaabe (Ah-ni-shin-nah-bay) people of this area.

## PRONUNCIATIONS OF WORDS IN OUR STATEMENT

Anishinaabe (Ah-ni-shi-nah-bay) Listen>> [🔊](#)

Dakota (Da-ko-ta) Listen>> [🔊](#)

Lakota (La-ko-ta) Listen>> [🔊](#)

Nakota (Na-ko-da) Listen>> [🔊](#)

Oceti Sakowin (Oh-chéh-tee Sha-koh-wee) Listen>> [🔊](#)

*Special thank you to Tyrell Iron Eyes for the pronunciation.*

## RATIONALE FOR OUR STATEMENT

The District is committed to educating and empowering all our students, staff, and our community to recognize the history and contributions of Indigenous People, who still live here today, and bring accurate historical memory to all with gratitude to Indigenous tribal nations.

The District honored the intentionality of Indigenous People in being clear and concise with our statement, so that our entire community of learners, educators, and families will understand its message and encourage its use.

## DEVELOPMENT PROCESS AND CONSULTATION

The District also recognized the Indigenous process of consultation, and engaged regional tribal nations (Sisseton Wahpeton Dakota, Standing Rock Dakota), local Native American entities (Native American Commission, Indigenous Association), and the Office of Multicultural Programs at North Dakota State University. Support was unanimous. Fargo Public Schools was encouraged and congratulated for considering a Land Acknowledgement statement, and respect was offered for the process used. Letters of support were received from:

- Fargo Public Schools Native American Education Parent Committee
- Native American Commission
- North Dakota State University Office of Multicultural Programs

## HOW CAN FPS USE THE LAND ACKNOWLEDGEMENT STATEMENT?

The Land Acknowledgement Statement may be read before important gatherings, events, or ceremonies, and may be included on school or district printed materials, as well as on plaques in buildings. All staff, students, and district organizational groups are welcome to use the Land Acknowledgement Statement as needed or desired. Our Native American Education Team submitted a lesson plan to the North Dakota Native American Essential Understandings, located at [teachingsofourelders.org](https://teachingsofourelders.org) [🔗](#). This lesson plan will guide educators to teach about the Land Acknowledgement Statement and infuse it across all grade levels. Search for *Land Acknowledge Statement* in the search cue of the website.



# Mission, Vision, and Values

## OUR MISSION

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 collaborations 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 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





# Strategic Plan

The Fargo Public Schools (FPS) established its Strategic Plan in 2015 through a strategic planning process involving the community. In 2022, the Fargo Board of Education approved a refreshed Strategic Plan. The Strategic Plan was comprehensively refreshed in 2022 to reflect completed tasks and new direction based on the evolving needs and priorities of the Fargo Public Schools community. The plan remains a "living document" that is reviewed annually and updated as needed to better meet the needs of all FPS students.

The Strategic Plan is proactive and provides a road map for the educational experiences our community desires for students in Fargo Public Schools. The plan is comprehensive and inclusive of all areas impacting district operations. Both the academic and operational branches of the district are melded together to create consistency in practice that caters to the whole child focused on multiple standards of success for students in Fargo Public Schools.

The plan makes our priorities clear, ensures full transparency, and provides formative information that can be used to hold us accountable for maintaining focus on the results that will benefit our students.

The Strategic Plan is grouped by six strategic initiatives directly aligned to the results monitored by the Board of Education based on their policies:

## Tiered Instruction

**RESULT:** Fargo Public Schools will implement equitable district-wide processes to ensure all students are supported for academic and social emotional growth and provided the resources needed so each student can demonstrate mastery of identified essential learning outcomes.

**Contributing RESULT:** Fargo Public Schools will implement equitable district-wide processes to support outcomes, so all students graduate, Choice Ready.

Standards:

1. Implement a guaranteed and viable curriculum accessible for all students.
2. Implement a standards-based education that utilizes research-based high-impact instructional strategies across all tiered learning environments.
3. Utilize Professional Learning Community practices that focus on learning, collaboration, and results.
4. Implement a whole child multi-tiered system of supports (MTSS) that includes a full continuum of academic, social, emotional, and behavioral wellness supports.
5. Integrate technology within the curriculum to optimize the individual learning of each student.

## Positive School Culture and Safety

**RESULT:** Fargo Public Schools will implement equitable district-wide processes to create a sense of belonging for all students and staff in physically and psychologically supportive environments.

Standards:

1. Implement and utilize Pre-K-12 Positive Behavior Interventions and Supports (PBIS).
2. Implement and utilize Restorative Practices.
3. Implement and utilize Trauma Informed Response to Crisis (Ukeru).
4. Implement and utilize Trauma Informed Practices.
5. Implement and utilize research-based environmental support and classroom management programs, such as The Catalyst Approach.
6. Coordinate therapeutic mental health support with community providers.
7. Expand intercultural capacity to serve all student and staff groups to reach parity in outcomes.
8. Implement and utilize research-based protocols for school safety.
9. Implement and utilize district wide climate and culture surveys for students, staff and parents.



## Engagement and Experiences in Co-Curricular Activities

**RESULT:** Fargo Public Schools will support student learning by providing students the opportunity to engage in a variety of co-curricular activities designed to enhance their overall educational experiences.

Standards:

1. Provide a broad range of diverse activities for our students.
2. Provide high quality activities for our students.
3. Enhance the learning of our students through co-curricular activity participation.

## Community Outreach and Communication

**RESULT:** Fargo Public Schools will establish partnerships and relationships with non-profit agencies, area businesses, governmental subdivisions, and local college and university teacher preparation programs to support student academic success.

**RESULT:** 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.

**RESULT:** Citizens of Fargo will have positive opinions of the education provided to students in the district.

Outreach Standards:

1. Foster a positive partnership with the City of Fargo and Fargo Park District.
2. Maintain a relationship with the Fargo Public Schools Development Foundation for financial resources to support student and critical needs and innovative educational programs.
3. Work with local college and university teacher preparation programs to ensure that we are partners in the preparation of future teachers.
4. Partner with the colleges and universities to ensure that our current staff have access to professional development and college course credit programs.
5. Create and utilize opportunities for teachers to work directly with business and industry partners to bridge school curriculum with relevant skills and experience needed in today's world of work.
6. Develop other non-specified external partnerships in the community to provide additional support and enrichment opportunities for students and staff.

Communication Standards:

1. Establish and maintain strong relationships with the community.
2. Establish effective communication between school, parents, and families.
3. Set and utilize uniform communication guidelines for all schools for communication processes to be consistent among all schools.
4. Provide for public engagement and feedback on the educational processes and decisions as appropriate.
5. Utilize communication systems that establish open and transparent communication channels throughout the entire organizational system and through all employee groups.

## Equitable Resources and Planning

**RESULT:** Fargo Public Schools will secure and allocate resources needed to adequately fund and carry out this strategic plan.

**RESULT:** Fargo Public Schools will meet the needs of all students by providing equitable resources across the district.

**RESULT:** Fargo Public Schools will employ highly qualified staff that achieve and/or continuously make progress to the fulfillment of Fargo Public Schools' mission of educating and empowering all students to succeed.

Equitable Resource Standards:

1. Attract and retain the highest qualified employees at all levels of the organization.
2. Create a culture and work environment that makes the district an employer of choice.
3. Provide competitive compensation and benefit packages for all employees in Fargo Public Schools.
4. Develop and utilize highly effective new employee orientation programs.
5. Develop and implement an effective mentoring program for staff
6. Develop, provide, and incentivize participation in continuing education and professional development activities for all staff members as necessary.
7. Proactively seek to recruit a diverse applicant pool for all openings and maximize opportunities to employ highly qualified candidates' representative of the Fargo Public Schools community and student body.



8. Implement a framework for employee performance appraisals that are based on professional growth, reflection, and progress towards results and the fulfillment of Fargo Public Schools' mission.
9. Implement a research-based Workload Analysis Model to determine Special Education staffing needs.

Planning Standards:

1. Maintain and utilize a Long-Range Facilities Plan.
2. Maintain and utilize an Annual Operational Maintenance Plan.
3. Maintain community partnerships to stay current with city growth trends.
4. Maintain and utilize a Long-Range Financial Plan.
5. Communicate with state leadership in the legislature to advocate for equitable funding to support Fargo Public Schools.
6. Secure and maintain local property tax support for the district.
7. Maintain effective cash flow management through sound accounting practices, investments, debt structure, and fund balances.
8. Maintain a minimum Aa/AA bond rating.
9. Analyze expenses to provide operational efficiency district-wide on an ongoing basis.
10. Utilize a data-driven continuous improvement process to enhance overall efficiencies and effectiveness as an organization.

## Continuous Improvement and Accountability

**RESULT:** Fargo Public Schools will be a committed learning organization dedicated to making data-driven decisions to ensure continuous improvement and accountability for the organization.

**Contributing RESULT:** Fargo Public Schools will recognize and adjust policies, practices, or systems resulting in disparate negative outcomes or opportunities for students on an ongoing basis.

Standards:

1. Engage in a comprehensive process of building and district level evaluation and accreditation.
2. Implement a comprehensive assessment system that generates a range of data about student learning and system effectiveness and uses the results to guide continuous improvement.



# Significant Changes and Underlying Causes

Fargo Public Schools considered many factors when setting the fiscal year 2024-2025 budget. The District's economic position has remained constant. Total mills are levied at 154.13 with a taxable property valuation increase of 5% from the prior year. The local economy is strong, and the City of Fargo continues to grow in population.

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 2023 legislative session increased the funding rate by 4%, from \$10,646 in the 2024 school year to \$11,072 in the 2025 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 \$8,300 in per pupil funding for 2025.

Each year our focus is on providing an exceptional education while balancing the budget with an eye towards 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, budgeted property tax revenue is expected to increase 5%. No changes were made to the number of mills levied from the previous year.

### State Aid

The legislature increased per pupil funding by 4% to \$11,072. State aid is based on the prior year average daily membership (ADM) in which the District experienced a decrease from fiscal year 2023 to 2024 of approximately 85 ADM units. State aid is projected to increase by 1.6% or \$1.7MM for 2025.

### Federal Programs

Federal aid will decrease approximately 45% or \$12.1MM due to the phase out of Elementary and Secondary School Emergency Relief (ESSER) funding. The following other major federal grant programs are expected to have constant funding:

- 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 IIA aims to increase the academic achievement of all students by helping schools improve teacher and principal quality, including teacher preparation and qualifications of new teachers, recruitment and hiring, induction, professional development, and retention. In addition, funds may be used to improve the skills and knowledge of principals for effective school leadership.
- Title IV assists schools in providing students access to well-rounded education, improving school conditions for enhanced learning, and improving the use of technology to further academic achievement and digital literacy.
- IDEA-B The Individuals with Disabilities Education Act is a law ensuring services for children with disabilities throughout the nation. The IDEA governs how states and public agencies provide early intervention, special education, and related services to students with disabilities. Part B formula grants assist in providing a free appropriate public education in the least restrictive environment for children with disabilities, ages three through 21. Equitable shares for parentally-placed private school students with disabilities apply to these funds.
- 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. Fiscal 2025 marks the end of this funding source.

### Local Revenue

In fiscal 2024, the District created a position dedicated to processing medical assistance reimbursements. A significant increase in Medicaid revenue is anticipated.



## **Expenditure Changes and Causes**

### **Salary and Benefits**

Salary budgets were prepared based on an average increase of 4.0% for non-certified staff. Certified staff were budgeted according to the negotiated agreement with the Fargo Education Association. Corresponding percentages were applied to benefits based on salaries such as social security, retirement and long-term disability. ESSER funding included the hiring of 40 long-term substitutes. A significant decrease is expected in substitute salary as this funding has ended.

Effective January 1, 2025, the North Dakota Public Employees Retirement Plan will close its existing defined benefit plan. Employees hired after that date will be placed in to a new defined contribution plan. Employer expenditures relating to this are not expected to undergo a significant change.

The District's self-funded health insurance plan will experience a funding increase of 5% effective January 1, 2025. The District's life and long-term disability carrier will also change on January 1, 2025, resulting in an expected reduction in premiums. All other employee benefit costs remained relatively flat.

### **Other Expenditures**

The District provides bussing and contracts its student transportation. The bus agreement provides for a standard adjustment which aligns with the change in the consumer price index and is expected to increase by 4.0%.

Budgeted equipment purchases have declined due to the end of ESSER.

### **Building Fund Projects**

The previous District Office building located at 415 4th St was sold in July 2024. Facility deferred maintenance paid through the Building Fund was increased in 2024.



# Significant Trends, Events, and Initiatives

## 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. The 2023 legislative session provided a 4% increase in the rate for 2024 and 2025, or \$10,646 and \$11,072, 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. The legislature will meet in 2025 and determine funding for fiscal years 2026 and 2027.

## Contract Negotiations

The Board historically holds two-year contract negotiations with the Fargo Education Association (FEA) that correlate with the fiscal biennium of the State of North Dakota to determine funding levels that could be used toward staff salaries. The FEA represents its members, of which the majority are certified staff. Fiscal 2025 will include negotiation sessions for the 2026-2027 fiscal years.

## Community Input and Long-Range Facility Planning

During the 2023-24 school year, the Board of Education approved an updated Long-Range Facility Plan to guide major capital investments such as new construction and major renovations. The District provides many opportunities for the community to be involved throughout the process, including:

- Community meetings
- Multiple surveys
- Focus group meetings
- Student Group Meetings

Community surveys will be conducted in the fall of 2024 to determine if a bond referendum will be feasible.

## End of ESSER Funding

Remaining ESSER funding must be spent by September 30, 2024. The District invested a significant portion of funding on additional staff in previous years. Planning and analysis on the efficacy and sustainability of programs funded through ESSER will occur for the phase out of funding.

## Community Eligibility Provision Program

The District participates in the Community Eligibility Provision (CEP) program at Madison Elementary, Jefferson Elementary, and the Explorer Academy. 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. Ed Clapp Elementary, previously participating in the program, did not meet the threshold to participate in FY2025.

## State "Free" Aid for Meals

Through the 2023 legislative session, the State of North Dakota will be providing grants to school districts to defray the expenses of providing meals, free of charge, for all students enrolled in public or nonpublic schools at or below two hundred percent of the federal poverty guideline, for the biennium beginning July 1, 2023, and ending June 30, 2025.

## Self-Directed Academy

The Self-Directed Academy opened in August 2024 for students in grades 6-8. The instructional model is built on the principle that learning should be self-directed, competency-based, and not restricted by the traditional time, place, path and pace constraints. The program emphasizes mastery of concepts through personalized learning pathways facilitated by students, teachers and innovative technology.

- Flexible Scheduling: A soft schedule approach in middle school prepares students for high school by gradually increasing their autonomy over how they manage their learning time.
- Self-Paced Learning: Students set goals and progress through the curriculum at their own pace, ensuring they fully understand each concept before moving on.
- Project-Based Learning: Project Based Learning (PBL) is a teaching method in which students learn by actively engaging in real-world and personally meaningful projects. PBL is embedded throughout the program, providing students with integrated units of student across content areas that empower students to have choice and voice in what they learn.
- Technology Integration: The Self-Directed Academy utilizes online platforms to enhance student learning through increasing interactivity and autonomy.

The academy differs from the traditional school model families are accustomed to in our Fargo schools.



### **Trollwood School for Talent Mentorship**

Beginning in the 2025 school year, the year-round Trollwood School for Talent Mentorship is a unique educational initiative for students in grades 9-12 that combines accredited academic instruction with specialized performing arts mentorship. A collaborative effort between Trollwood Performing Arts School and Fargo Public Schools Virtual Academy, the program provides a comprehensive educational experience that allows students to excel both academically and artistically at an individualized pace.

### **Positive Behavioral Interventions and Supports (PBIS)**

Positive Behavioral Interventions and Supports (PBIS) is a nationally recognized framework for shifting school culture from punitive to culturally responsive and positively reinforcing. Students and staff collaborate in targeted school-wide positive behavioral expectations that are culturally informed and positively reinforced throughout the school day. Minor and major disciplinary infractions are clearly specified, as well as associated interventions designed to teach, reteach, and reinforce the skills needed to meet positive expectations. Nationwide data on schools implementing PBIS indicate an average of 40% reduction in disciplinary events. An implementation plan has been created to apply PBIS across all grade levels within FPS. The plan includes restorative practices, trauma-informed practices, and Social-Emotional Learning (SEL) to support the behavior and social-emotional learning of all students.

The District has identified restorative practices as a high-priority component of PBIS. Restorative practices are a social science that studies how to build social capital and achieve social discipline through participatory learning and decision-making. Meaning, through relationship building, the importance of community can be taught to students and help hold them accountable when harm has been caused. All elementary staff have received professional development in restorative practices and have two to three staff members who have been trained as restorative conference facilitators. With the use of ESSER funding, middle schools are fully trained in restorative practices and currently employ an on-site restorative conference facilitator.



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# **ORGANIZATIONAL SECTION**

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## Governance Structure

Fargo Public Schools 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 – just a few of them include managing the superintendency; fiscal oversight; setting district plans and goals; providing for program development; the adoption of instructional, administrative and operating policies; review and evaluation; and advocating on behalf of students and schools.

The Board operates under a policy governance model (<https://www.fargo.k12.nd.us/Page/378>). It adheres to the Governance Process, Board-Superintendent Relationship and Executive Limitations policies to do Board work and collaborate with administration. Through the policy governance model, there is a clear distinction between Board and Superintendent roles. The primary function of the Board is to establish the policies by which the schools are to be administered, but the administration of the educational program and the conduct of school business is at the discretion of the superintendent of schools. The Board governs with emphasis on organizational vision and focuses on strategic leadership rather than administrative detail. Decisions of the Board are made collectively, by majority vote, with a future orientation and a focus on the intended long-term benefits for students.

The nine members of the Fargo School Board all serve on 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, Engagement and Advocacy; 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 the North Dakota Open Meetings Law are short, and some are only temporary. Closed meetings, also known as "executive sessions," 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 also streamed live and archived on YouTube [🔗](#).



# Board of Education of the City of Fargo



**Melissa Burkland**

**Term began:** 2022

**Term expires:** 2026

**Liaison to:** Ben Franklin, Washington, Virtual Academy

**Committees:** Governance; Health Insurance; Negotiations; Planning



**Katie Christensen Mineer, President**

**Term began:** 2022

**Term expires:** 2026

**Liaison to:** Clara Barton/Hawthorne

**Committees:** Governance, Governmental Affairs; Leave Bank; Negotiations



**Greg Clark**

**Term began:** 2022

**Term expires:** 2026

**Liaison to:** Jefferson, Horace Mann/Roosevelt

**Committees:** Governance, Planning



**Nyamal Dei**

**Term began:** 2022

**Term expires:** 2026

**Liaison to:** Dakota, McKinley, Longfellow

**Committees:** Communications, Engagement & Advocacy; FPS Development Foundation Board; Governmental Affairs; Planning



**Nikkie Gullickson**

**Term began:** 2024

**Term expires:** 2028

**Liaison to:** Discovery, Kennedy, Self-Directed Academy

**Committees:** Communications, Engagement & Advocacy; Governance; Native American Commission; Negotiations



**Jason Nelson**

**Term began:** 2024

**Term expires:** 2028

**Liaison to:** Carl Ben Eielson, Lincoln, Ed Clapp

**Committees:** Cass County Career & Technical Education Consortium Board; Communications, Engagement & Advocacy; Planning



**Kristin Nelson**

**Term began:** 2024

**Term expires:** 2028

**Liaison to:** South, Lewis & Clark, Explorer Academy

**Committees:** Communications, Engagement & Advocacy; Fargo Youth Initiative, Governmental Affairs; Negotiations



**Robin Nelson, Vice President**

**Term began:** 2022

**Term expires:** 2026

**Liaison to:** North, Madison, ECSE/Evenstart/Adult Learning

**Committees:** Governance; Governmental Affairs; Planning; South East Education Cooperative Board Member



**Allie Ollenburger**

**Term began:** 2024

**Term expires:** 2028

**Liaison to:** Davies, Bennett, Eagles

**Committees:** Calendar; Communications, Engagement & Advocacy; Governmental Affairs; Negotiations



## Our District



Fargo Public Schools is the third-largest school district in North Dakota, serving more than 11,300 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, a K-8 special education day school, a virtual academy, a self-directed academy, 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 135,000 people live in Fargo. The greater Fargo-Moorhead metropolitan area population is more than 260,000.

## Accreditation

From March 29-April 1, 2021, Fargo Public Schools hosted its site visit for the accreditation process through Cognia. The external review team interviewed more than 250 stakeholders throughout the District. The team reviewed many FPS policies, procedures, plans and documents. The review team recommended that Fargo Public Schools maintain the distinction of accreditation by Cognia for the next five years.

Our review team had glowing remarks about our District, our students, and our employees. Their framework for feedback is known as the I3 model and utilizes the following three categories: Impact Findings, Improve Findings, and Initiate Findings. In their brief review meeting, they provided the following information to the district:

### Impact Findings

- District and building leaders are committed to educating the whole child. This commitment extends throughout the district and all faculty/staff are dedicated to ensuring that ALL students have an opportunity to learn and become their best.
- The governance model used in Fargo Public Schools supports strategic and progressive actions to promote student success.

### Improve Finding

- While professional development is occurring at the district and building levels in abundance, there is no formal process in place to gauge the impact this is having on instructional delivery and student achievement systems wide.

### Initiate Finding

- Fargo Public Schools is rich in data. The utilization of the HUB is unique to the district and allows for the potential use of data analysis not commonly seen in school districts. The underutilization of the HUB may be due to a lack of awareness of the power it has. There is limited evidence on the use of longitudinal data. Working to promote bringing the various forms of data to the end user may have a stronger impact on data decision-making in the district.



## Superintendent's Cabinet



**DR. RUPAK GANDHI** | *Superintendent*  
**DR. ROBERT GROSZ** | *Associate Superintendent of Secondary Schools*  
**MISSY EIDSNESS** | *Associate Superintendent of Elementary Schools*  
**TARA BRANDNER** | *General Counsel*  
**ANNMARIE CAMPBELL** | *Chief Communications Officer*  
**JACKIE GAPP, CPA, SFO** | *Chief Financial Officer*  
**DR. JEFF MCCANNA** | *Chief Human Capital Officer*  
**BILL WESTRICK** | *Chief Operating Officer*

## Building and Program Administration

### Elementary Schools

**Bennett**

Principal: Sara Schafer

**Centennial**

Principal: Bobby Olson

**Clara Barton Hawthorne**

Principal: Becky Folden

**Eagles**

Principal: Jennifer Jung

**Ed Clapp**

Principal: Jennifer Schuldheisz

**Horace Mann Roosevelt**

Principal: Leandra Ostrom

**Jefferson**

Principal: Beth Olson

**Kennedy**

Principal: Dr. Karrie Pederson

**Lewis & Clark**

Principal: Jason Cressap

**Lincoln**

Principal: Megan Kiser

**Longfellow**

Principal: Eric Henrickson

**Madison**

Principal: Lori Conmy

**McKinley**

Principal: Cheryl Janssen

**Washington**

Principal: Cathy Selberg

### Secondary Schools

**Middle Schools****Ben Franklin**

Principal: Kirstin Hanson

**Carl Ben Eielson**

Principal: Brad Franklin

**Discovery**

Principal: Amy Herrick

**High Schools****Davies**

Principal: Troy Cody

**North**

Principal: Travis Christensen

**South**

Principal: Kristi Brandt

**Dakota**

Principal: David Burkman

### Additional Schools and Programs

**Adult Learning Center**

Director: Jennifer Frueh

**Early Childhood Special Education**

Principal: Donna Johnson

**Explorer Academy**

Principal: Dr. Justin Lien

**Trollwood Performing Arts School**

Executive Director: Kathy Anderson

**Virtual Academy**

Principal: Holly Fiechtner

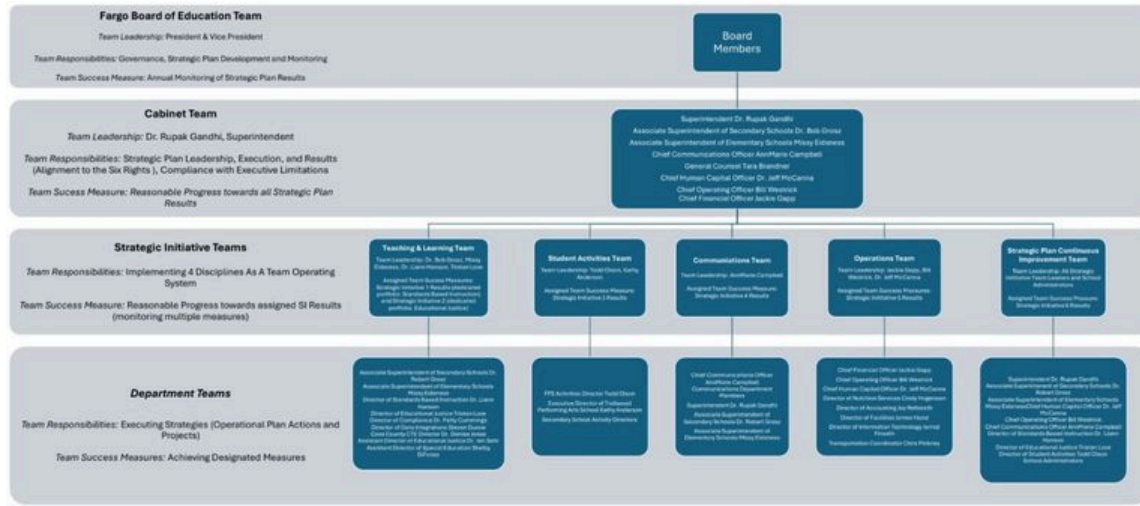
**Self-Directed Academy**

Principal: Kelly Dietrich



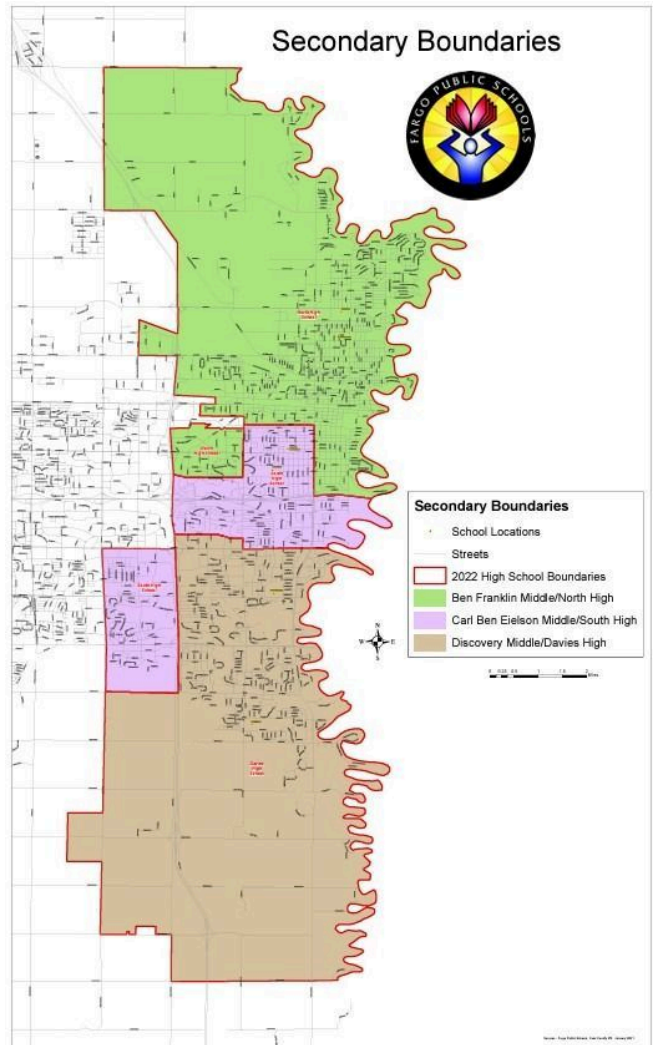
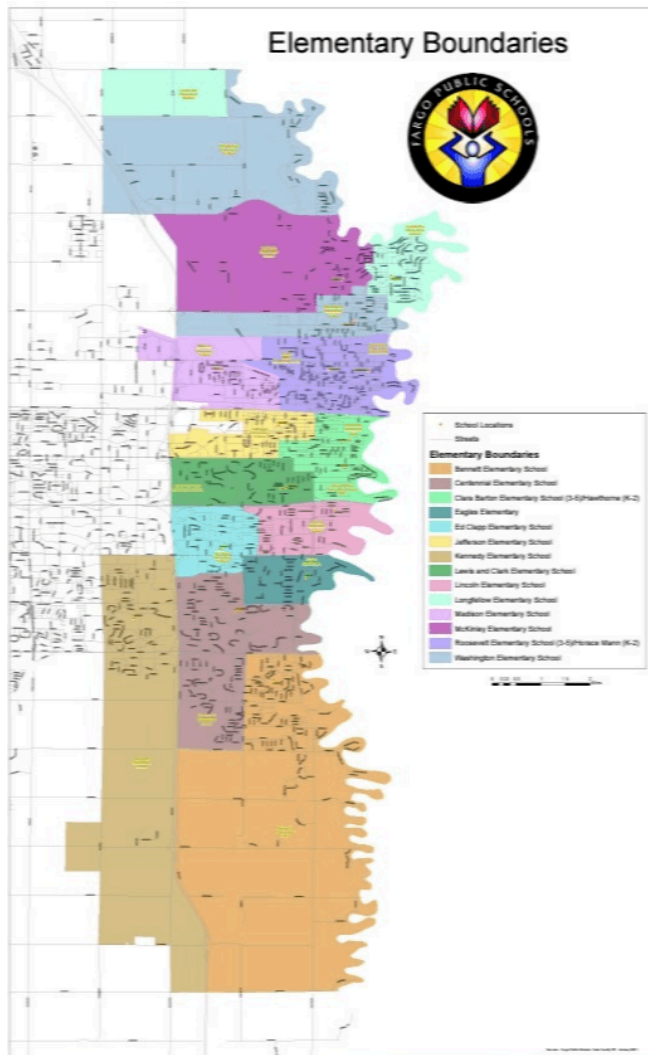
# Organizational Chart

Each school within Fargo Public Schools develops its own strategic plan that aligns with the district's overarching Strategic and Operational Plan. These individual school plans contribute to the achievement of all district-wide Strategic Initiatives, particularly Strategic Initiative 6. Therefore, school administrators play a crucial role in the success of all strategic initiatives and are integral to the district's overall strategic efforts.



# Boundary Maps

At Fargo Public Schools, students attend schools based on the area in which they live. Boundaries are set for elementary, middle and high schools.





## Policies, Development and Implementation

Based upon available financial information and requests by the Board, the Chief Financial Officer prepares the school district budget. The budget is prepared for the General, Building, 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 to 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.

## **Building Fund**

The Building Fund accounts for the financial resources used to acquire or construct major capital acquisitions and construction. The use of a Building 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 Building 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 a 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.

## **Agency Fund**

The Agency Fund accounts for assets held by the District in a trustee capacity or as an agent for individuals, private organizations, other governmental units, and/or other funds.

## **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

## Detailed Descriptions:

### 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.

**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.

**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.

## **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, Building Fund, Special Assessments Fund, Special Levy Fund, Food Service Fund, and the Self-Funded Insurance Fund.

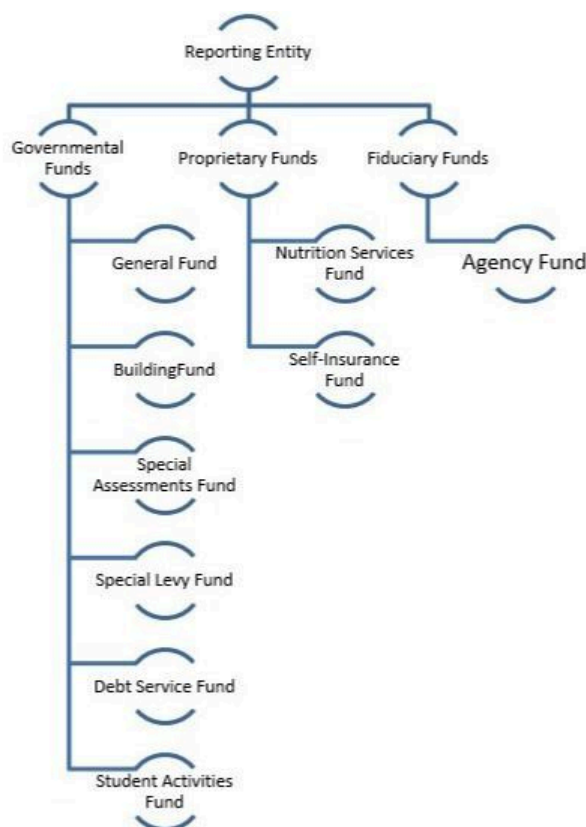


## Basis of Accounting

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 judgments, 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 through 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

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, the 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 the 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.
- An estimated preliminary surplus or deficit is calculated.
- Reduction, reallocation, and additional 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:

- Alignment to the Strategic Plan
- 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

## Phase III: Adopted Budget

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

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



**Phase IV: Revised Budget**

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

**Statutorily Required Timeline:**

- The preliminary budget and tax levy must be prepared and submitted to the county auditor on or before August 10.
- A public budget hearing must be scheduled no earlier than September 7 and no later than October 7 for purposes of adopting the final budget and annual tax levy with notice of such date provided to the county auditor.
- A 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 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 of 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 the fiscal year-end. Outstanding encumbrances are canceled and re-entered into the following fiscal year, if appropriate.



**Position Control**

Position control is a system that tracks information about positions in an organization, rather than the employees who fill them. It is a process that helps ensure positions match the budget and the number of authorized positions is not exceeded. Position Control assists with workforce management, budgeting, and personnel costs. Position control involves specifying the number of positions, setting hiring rules, tracking position attributes like salary range, department, and required qualifications, and reviewing proposals to fill new or repurposed positions.

**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 cost 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.





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# **FINANCIAL SECTION**

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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 nine separate funds:



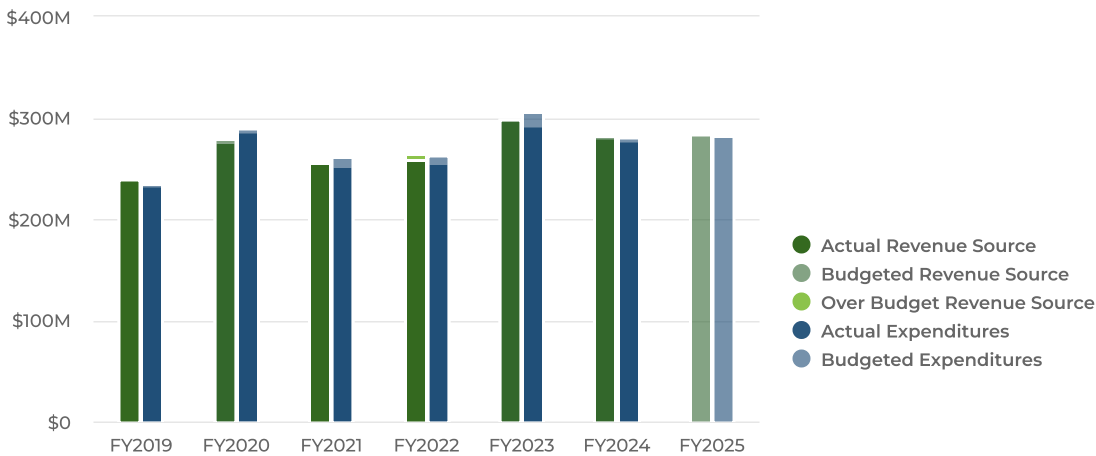
**All funds**

- General
- Building
- Special Levy
- Special Assessments
- Debt Service
- Nutrition Services
- Student Activities
- Self-Funded Insurance
- Agency Fund

This section presents both summarized and detailed information on these funds including revenues, expenditures, and fund balances.

**Summary**

Fargo Public Schools is projecting \$283.79M of revenue in FY2025, which represents a 0.1% increase over the prior year. Budgeted expenditures are projected to increase by 0.2% or \$482.87K to \$282.31M in FY2025.



## All Funds Comprehensive Summary

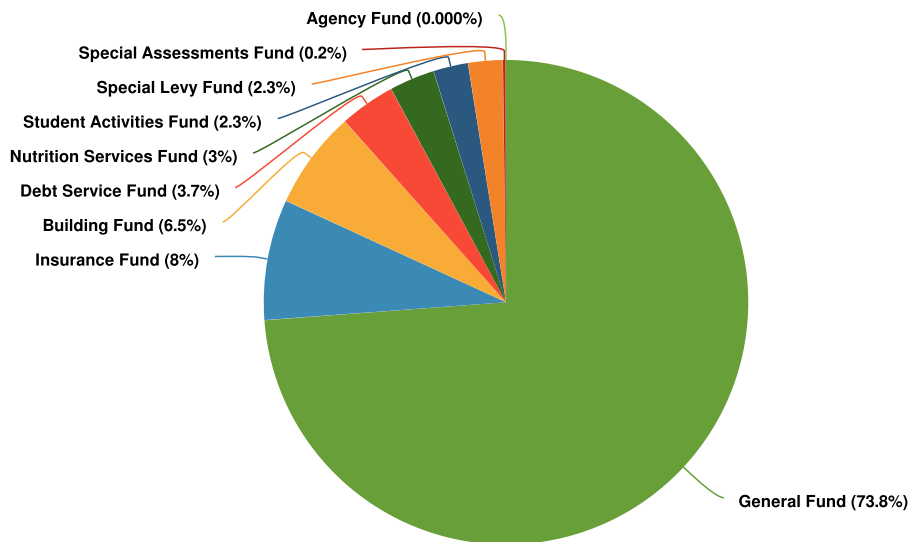
Name	FY2024 Revised Budget	FY2025 Adopted Budget
<b>Beginning Fund Balance:</b>	<b>\$71,262,981</b>	<b>\$74,370,693</b>
<b>Revenues</b>		
Revenue from Local Sources	\$116,849,246	\$124,458,149
Revenue from State Sources	\$112,162,543	\$112,826,616
Revenue from Federal Sources	\$32,948,677	\$19,561,713
Other Sources	\$21,564,872	\$26,945,900
<b>Total Revenues:</b>	<b>\$283,525,338</b>	<b>\$283,792,378</b>
<b>Expenditures</b>		
Salaries	\$134,720,559	\$134,495,685
Employee Benefits	\$61,494,793	\$61,428,356
Professional and Technical Services	\$9,877,291	\$10,270,596
Purchased Property Services	\$7,240,899	\$9,929,150
Other Purchased Services	\$14,330,001	\$13,768,653
Supplies and Materials	\$14,882,012	\$13,516,947
Property	\$7,415,585	\$4,471,786
Other	\$4,405,502	\$4,772,965
Other Uses of Funds	\$27,456,661	\$29,652,034
<b>Total Expenditures:</b>	<b>\$281,823,304</b>	<b>\$282,306,171</b>
<b>Total Revenues Less Expenditures:</b>	<b>\$1,702,034</b>	<b>\$1,486,207</b>
<b>Ending Fund Balance:</b>	<b>\$72,965,015</b>	<b>\$75,856,900</b>



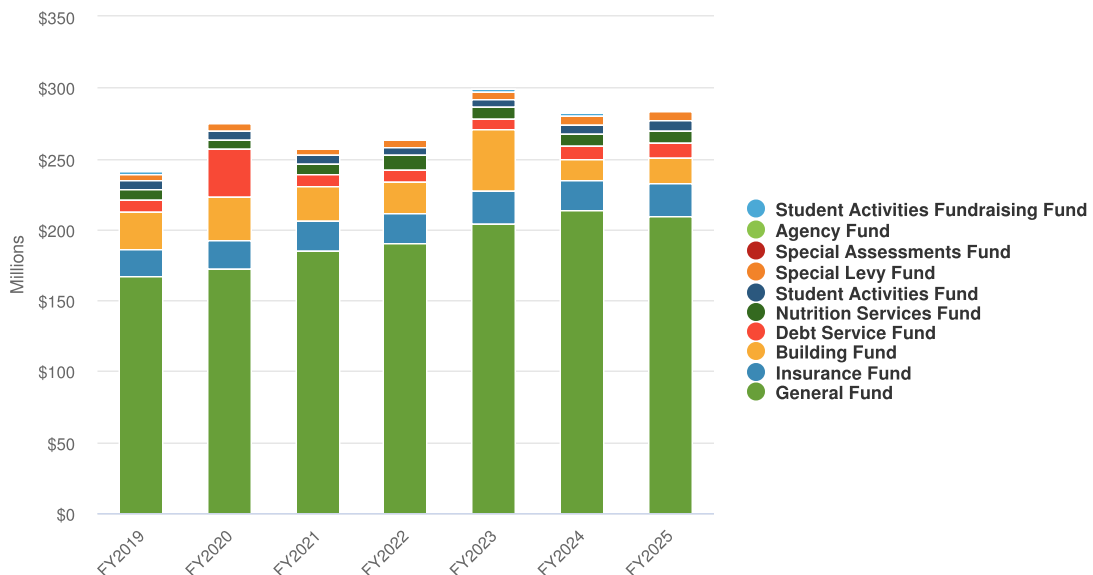
## Revenue by Fund

The revenues budget for all funds for the years 2023, 2024, and 2025 show a mix of increases and decreases. In the General Fund, revenues increased by 8% in 2023 to \$204,216,893 and by 5% in 2024 to \$213,428,132. However, in the upcoming 2025 budget, there will be a decrease of 2% to \$209,528,662. Most of these changes are due to grant funding. The Insurance Fund saw a 7% increase in 2023 to \$23,409,721, followed by a 7% decrease in 2024 to \$21,843,504 due to the implementation of high deductible plans. The 2025 budget will see a 5% increase to \$22,828,000 for premium charges. The Building Fund had a significant 96% increase in 2023 to \$42,884,795 due to a bond issue, but then decreased by 66% in 2024 to \$14,731,673 due to project completion. However, there will be a 26% increase in the 2025 budget to \$18,573,100 due to the sale of the former district office building which closed in July 2024.

### 2025 Revenue by Fund



### Budgeted and Historical 2025 Revenue by Fund



Name	FY2024 Revised Budget	FY2025 Adopted Budget	FY2024 Revised Budget vs. FY2025 Original Budget (% Change)
General Fund	\$217,107,322	\$209,528,662	-3.5%
Building Fund	\$14,493,500	\$18,573,100	28.1%
Special Assessments Fund	\$545,700	\$575,800	5.5%
Special Levy Fund	\$6,153,000	\$6,510,500	5.8%
Debt Service Fund	\$9,008,872	\$10,567,300	17.3%
Nutrition Services Fund	\$7,668,579	\$8,574,416	11.8%
Student Activities Fund	\$6,411,365	\$6,634,100	3.5%
Agency Fund	\$0	\$500	N/A
Insurance Fund	\$22,137,000	\$22,828,000	3.1%
<b>Total:</b>	<b>\$283,525,338</b>	<b>\$283,792,378</b>	<b>0.1%</b>



# Revenue by Source

## Revenue Summary

K-12 revenue is derived from the following sources:

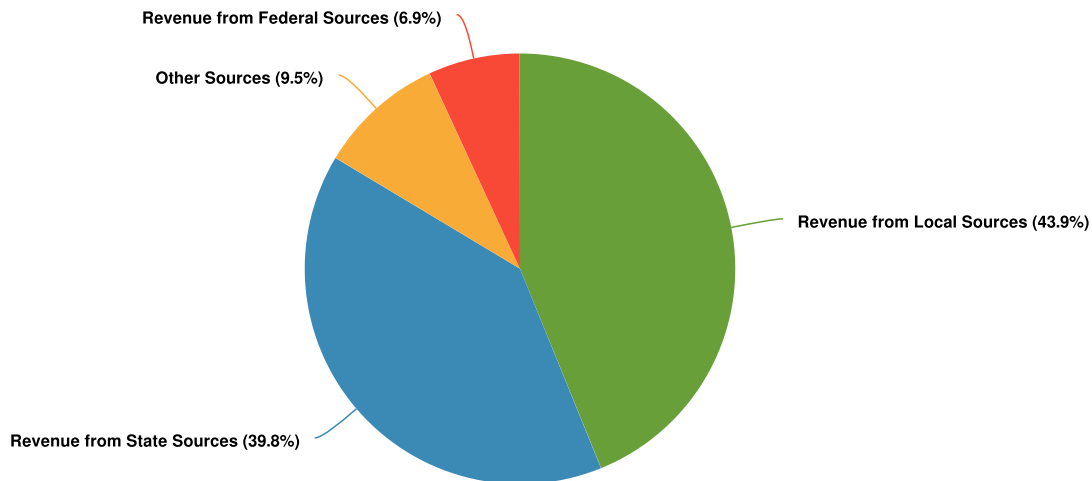
**Local Revenue:** Local revenue consists of property taxes, tuition assessed to other districts for educating their students, interest income, food services, student activities, and other local sources.

**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.

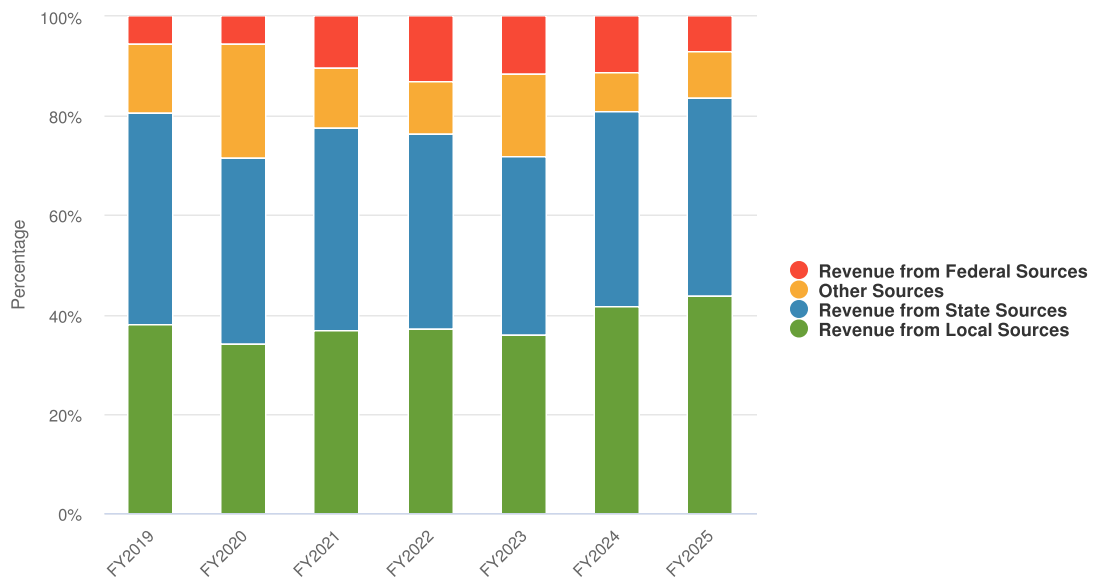
**Federal Revenue:** Federal revenue received by the District for specific instructional programs and food services is generally a restricted revenue source.

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

## Budgeted 2025 Revenue by Source



## Budgeted and Historical 2025 Revenue by Source



Name	FY2024 Revised Budget	FY2025 Adopted Budget	FY2024 Revised Budget vs. FY2025 Original Budget (% Change)
Revenue Source			
Revenue from Local Sources	\$116,849,246	\$124,458,149	6.5%
Revenue from State Sources	\$112,162,543	\$112,826,616	0.6%
Revenue from Federal Sources	\$32,948,677	\$19,561,713	-40.6%
Other Sources	\$21,564,872	\$26,945,900	25%
<b>Total Revenue Source:</b>	<b>\$283,525,338</b>	<b>\$283,792,378</b>	<b>0.1%</b>



## Expenditures by Fund

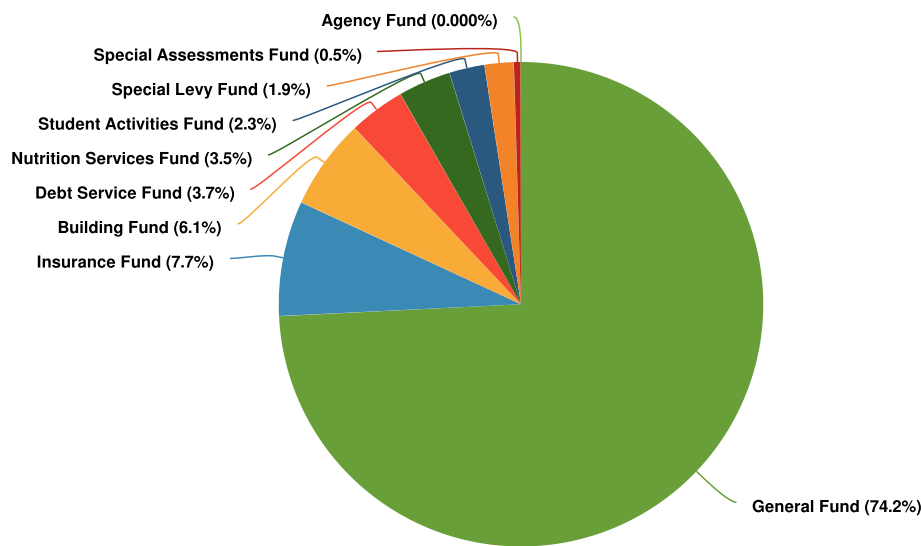
The expenditures budget for all funds for the years 2023, 2024, and 2025 shows a mix of increases and decreases in different categories.

In the General Fund, expenditures increased by 6% in 2023 to \$200,417,303 and by 7% in 2024 to \$215,445,626. However, there will be a decrease of 3% in the upcoming 2025 budget to \$209,528,662 due to changes in grant funding.

The Insurance Fund saw a decrease of 16% in 2023 to \$19,529,051, followed by a 2% increase in 2024 to \$20,015,953. The trend will continue with a 9% increase in the 2025 budget to \$21,728,000 for projected claims.

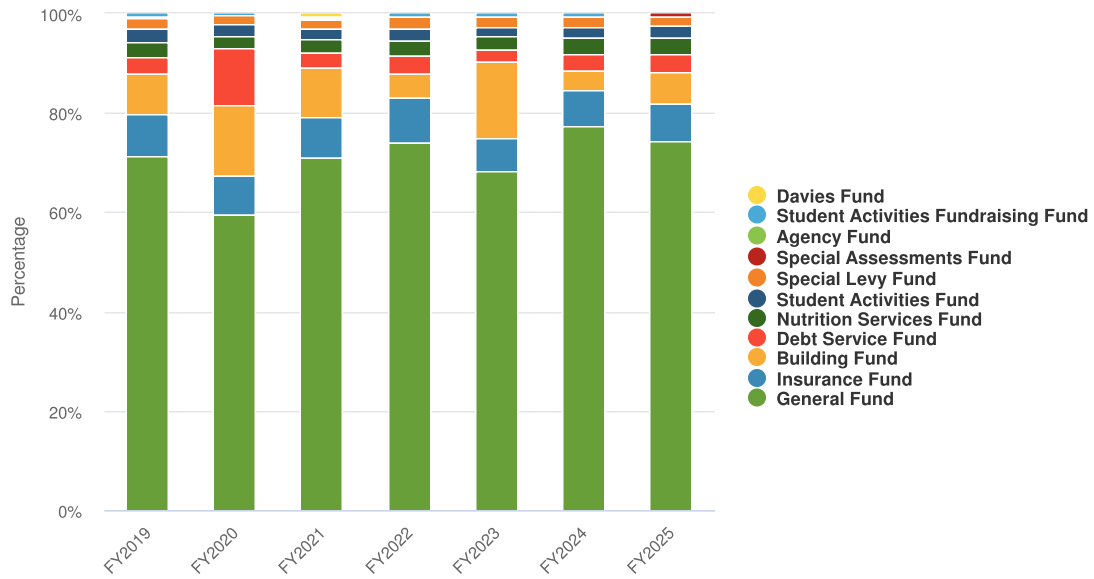
The Building Fund had a significant increase of 249% in 2023 to \$44,736,344 due to ongoing construction projects, but then saw a decrease of 75% in 2024 to \$11,286,736. The 2025 budget will see a 51% increase to \$17,085,200 related to additional deferred maintenance projects.

### 2025 Expenditures by Fund





## Budgeted and Historical 2025 Expenditures by Fund



Name	FY2024 Revised Budget	FY2025 Adopted Budget	FY2024 Revised Budget vs. FY2025 Original Budget (% Change)
General Fund	\$217,107,321	\$209,528,662	-3.5%
Building Fund	\$12,650,472	\$17,085,200	35.1%
Special Assessments Fund	\$405,000	\$1,300,000	221%
Special Levy Fund	\$6,000,000	\$5,500,000	-8.3%
Debt Service Fund	\$9,174,300	\$10,567,300	15.2%
Nutrition Services Fund	\$9,142,299	\$9,962,409	9%
Student Activities Fund	\$6,450,412	\$6,634,100	2.8%
Agency Fund	\$0	\$500	N/A
Insurance Fund	\$20,893,500	\$21,728,000	4%
<b>Total:</b>	<b>\$281,823,304</b>	<b>\$282,306,171</b>	<b>0.2%</b>



# Expenditures by Expense Type

## 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 69.4% of all fund expenditures at \$195.9M and 80% of General Fund expenditures at \$167.6M. The District has over 1,100 certified employees under contract for fiscal year 2025.

The District offers both a traditional and a high deductible health plan with a health savings account option for staff, in addition to dental, vision, life, and long-term disability insurance. Beginning January 1, 2025, additional employee paid supplemental insurance will be offered.

The District participates in the Teachers' Fund for Retirement (TFFR) and the 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 expenditure.

**Other Purchased Services:** The District's bus transportation contract and tuition paid to other districts are the main components of 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.

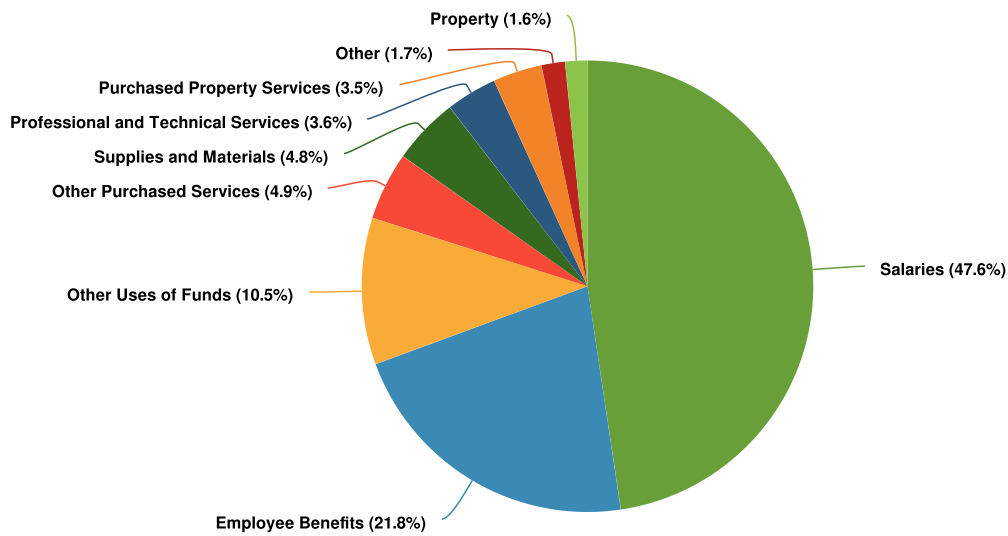
**Land & Equipment:** District wide needs for classroom furniture, grounds and custodial, as well as technology equipment to support the District's initiatives.

**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.



## Budgeted Expenditures by Expense Type



The all funds budget for expenditures by type for the years 2023, 2024, and 2025 show a consistent increase in salaries expenditures, with a 6% increase in 2023 to \$128,070,110, followed by another 6% increase in 2024 to \$135,649,330. However, there will be a slight decrease of 1% in the upcoming 2025 budget to \$134,495,685 due to the phase out of grant funding.

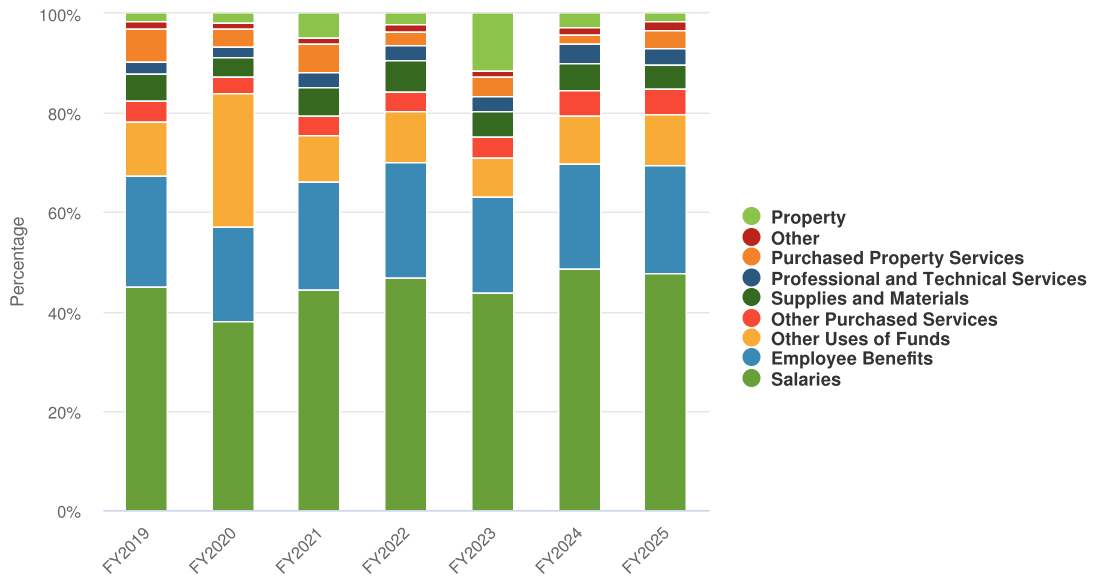
Employee Benefits expenditures, on the other hand, saw a decrease of 4% in 2023 to \$57,247,706, followed by a 3% increase in 2024 to \$59,177,769. This trend is expected to continue with a 4% increase in the 2025 budget to \$61,428,356.

Other Uses of Funds expenditures saw a significant decrease of 13% in 2023 to \$22,856,195, but this was followed by a 20% increase in 2024 to \$27,459,252. The trend is expected to continue with an 8% increase in the 2025 budget to \$29,652,034. The fluctuations are due to fund transfers including debt payments.

Overall, the District has seen a steady increase in salaries expenditures and employee benefits expenditures, while other uses of funds have fluctuated. These changes reflect the school's commitment to providing competitive salaries and benefits for its employees, while also managing its funds effectively.



## Budgeted and Historical Expenditures by Expense Type



Name	FY2024 Revised Budget	FY2025 Adopted Budget	FY2024 Revised Budget vs. FY2025 Original Budget (% Change)
Expense Objects			
Salaries	\$134,720,559	\$134,495,685	-0.2%
Employee Benefits	\$61,494,793	\$61,428,356	-0.1%
Professional and Technical Services	\$9,877,291	\$10,270,596	4%
Purchased Property Services	\$7,240,899	\$9,929,150	37.1%
Other Purchased Services	\$14,330,001	\$13,768,653	-3.9%
Supplies and Materials	\$14,882,012	\$13,516,947	-9.2%
Property	\$7,415,585	\$4,471,786	-39.7%
Other	\$4,405,502	\$4,772,965	8.3%
Other Uses of Funds	\$27,456,661	\$29,652,034	8%
<b>Total Expense Objects:</b>	<b>\$281,823,304</b>	<b>\$282,306,171</b>	<b>0.2%</b>



# All Funds 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. The Board 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 on tax levies (enabling legislation) and by outside third parties (state & federal governments for various grants & reimbursements).

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

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

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

## Budgeted Fund Balance Comparison FY2024 and FY2025

	2024 Budget	2024 Actual	2025 Budget	% Change
<b>Fund</b>				
General Fund	\$41,046,488	\$39,060,555	\$39,060,555	-4.84%
Building Fund	16,641,418	18,243,327	19,731,227	18.57%
Special Assessments Fund	1,333,996	1,630,891	906,691	-32.03%
Special Levy Fund	425,143	258,802	1,269,302	198.56%
Debt Service Fund	-	-	-	-
Student Activities Fund	1,520,501	1,627,185	1,627,185	7.02%
Total Governmental Fund Balances	60,967,546	60,820,760	62,594,960	2.67%
Nutrition Services Fund	4,005,567	4,625,469	3,237,476	-19.18%
Agency Fund	-	6,334	6,334	0.00%
Self-Funded Insurance Fund	7,090,578	8,918,130	10,018,130	41.29%
<b>Total All Fund Balances</b>	<b>\$72,063,691</b>	<b>\$74,370,693</b>	<b>\$75,856,900</b>	<b>5.26%</b>





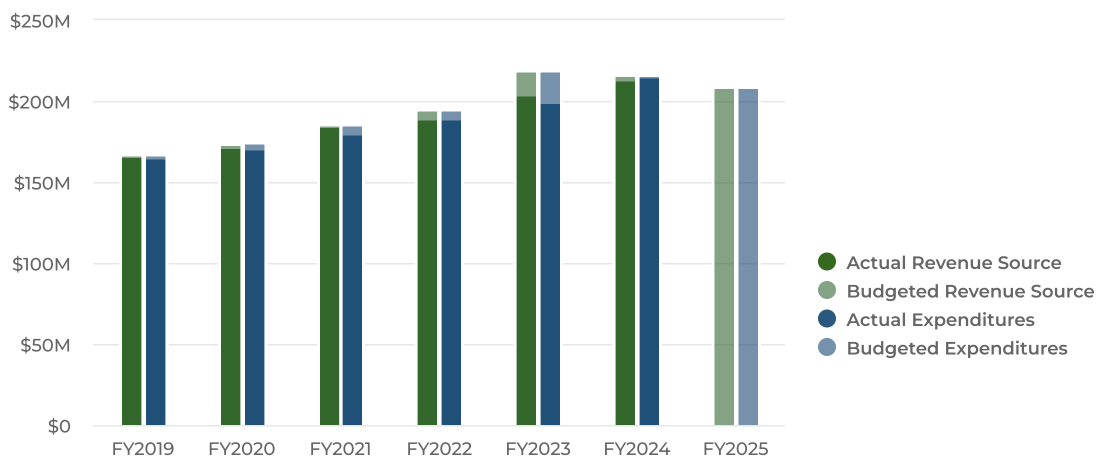
## General Fund

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.

### Summary

Fargo Public Schools is projecting \$209.53M of revenue in FY2025, which represents a 3.5% decrease over the prior year. Budgeted expenditures are projected to decrease by 3.5% or \$7.58M to \$209.53M in FY2025.

September 30, 2024, marks the end of ESSER funding. Accordingly, General Fund revenues and expenditures are budgeted to decrease over the prior year.



## General Fund Comprehensive Summary

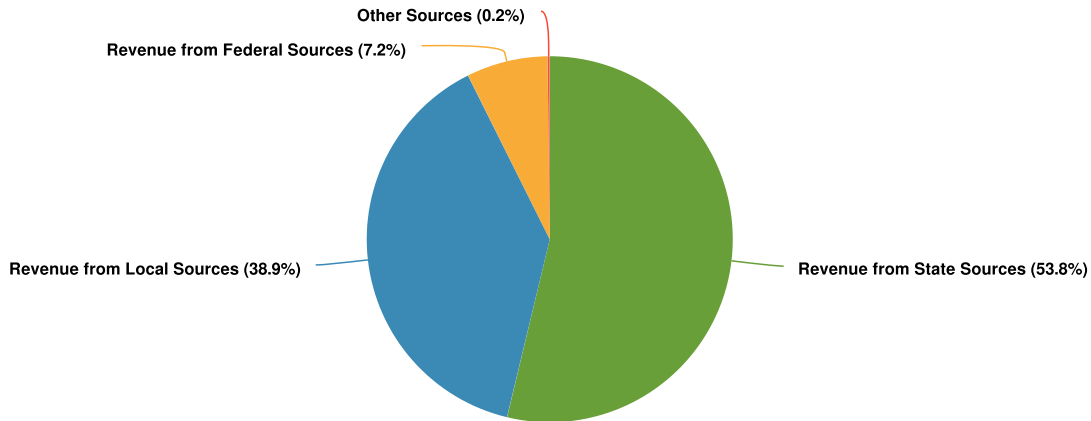
Name	FY2024 Revised Budget	FY2024 YTD	FY2025 Budgeted
<b>Beginning Fund Balance:</b>	<b>\$41,078,050</b>	<b>\$41,078,050</b>	<b>\$39,060,555</b>
<b>Revenues</b>			
Revenue from Local Sources	\$75,913,881	\$74,932,807	\$81,456,049
Revenue from State Sources	\$112,062,543	\$110,842,057	\$112,646,616
Revenue from Federal Sources	\$28,760,898	\$27,200,817	\$15,055,997
Other Sources	\$370,000	\$452,450	\$370,000
<b>Total Revenues:</b>	<b>\$217,107,322</b>	<b>\$213,428,132</b>	<b>\$209,528,662</b>
<b>Expenditures</b>			
Salaries	\$128,740,188	\$129,683,464	\$127,906,662
Employee Benefits	\$40,368,017	\$40,107,381	\$39,723,648
Professional and Technical Services	\$9,034,169	\$8,647,739	\$9,052,939
Purchased Property Services	\$3,407,963	\$3,156,032	\$3,130,000
Other Purchased Services	\$12,228,637	\$11,685,825	\$11,785,941
Supplies and Materials	\$10,245,193	\$9,477,575	\$8,756,760
Property	\$6,263,899	\$6,420,408	\$2,348,881
Other	\$1,144,219	\$761,239	\$1,257,850
Other Uses of Funds	\$5,675,035	\$5,505,964	\$5,565,982
<b>Total Expenditures:</b>	<b>\$217,107,321</b>	<b>\$215,445,626</b>	<b>\$209,528,662</b>
<b>Total Revenues Less Expenditures:</b>	<b>\$1</b>	<b>-\$2,017,495</b>	<b>\$0</b>
<b>Ending Fund Balance:</b>	<b>\$41,078,051</b>	<b>\$39,060,555</b>	<b>\$39,060,555</b>



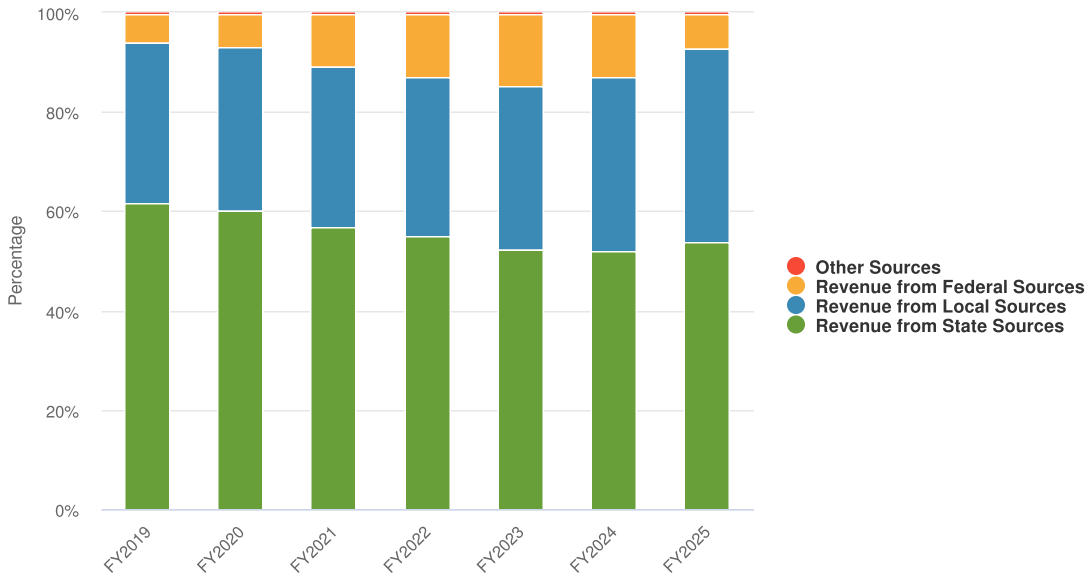
## Revenues by Source

The General Fund fund's revenues by source for the years 2023, 2024, and the upcoming 2025 budget year have shown significant changes. Revenue from State Sources increased by 3% to \$107,081,860 in 2023, followed by a 4% increase to \$110,842,057 in 2024. The upcoming 2025 budget will see a 2% increase to \$112,646,616. Similarly, Revenue from Local Sources also saw a steady increase, rising by 11% to \$67,026,373 in 2023, and then by 12% to \$74,932,807 in 2024. The 2025 budget will see a further 9% increase to \$81,456,049. However, Revenue from Federal Sources had a different trend, with a significant 21% increase to \$29,588,638 in 2023, followed by a decrease of 8% to \$27,200,817 in 2024. The upcoming 2025 budget will see a significant decrease of 45% to \$15,055,997 due to the end of ESSER funding. These changes reflect the dynamic nature of the General Fund fund's revenues and the need for careful budget planning.

### Projected 2025 Revenues by Source



### Budgeted and Historical 2025 Revenues by Source





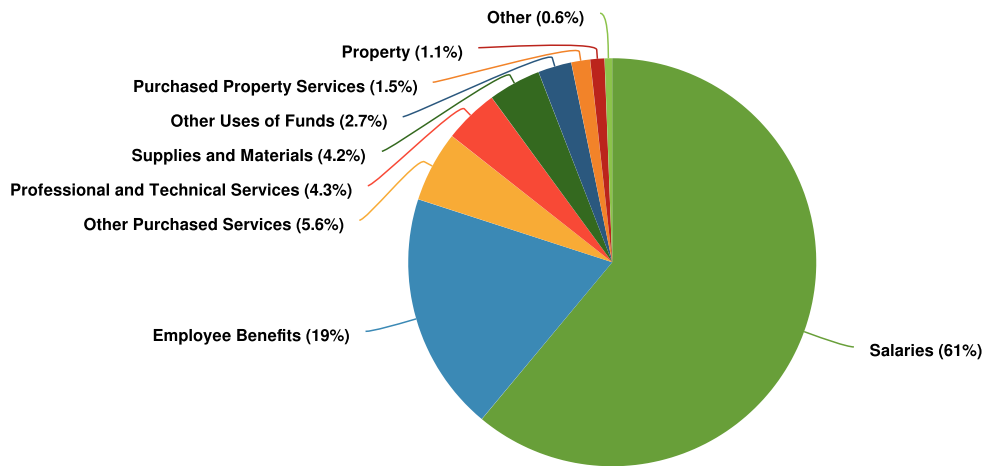
Name	FY2024 Revised Budget	FY2024 YTD	FY2025 Budgeted	FY2024 Revised Budget vs. FY2025 Budgeted (% Change)
Revenue Source				
Revenue from Local Sources	\$75,913,881	\$74,932,807	\$81,456,049	7.3%
<b>Total Revenue from Local Sources:</b>	<b>\$75,913,881</b>	<b>\$74,932,807</b>	<b>\$81,456,049</b>	<b>7.3%</b>
Revenue from State Sources	\$112,062,543	\$110,842,057	\$112,646,616	0.5%
<b>Total Revenue from State Sources:</b>	<b>\$112,062,543</b>	<b>\$110,842,057</b>	<b>\$112,646,616</b>	<b>0.5%</b>
Revenue from Federal Sources				
Restricted Grants-in-Aid (Federal)	\$192,626	\$190,610	\$229,174	19%
Restricted Grants-in-Aid (State)	\$28,417,983	\$26,939,466	\$14,747,275	-48.1%
Grants-in-Aid (Federal)	\$124,050	\$65,754	\$58,296	-53%
Restricted Grants-In-Aid through Intermediary	\$26,239	\$4,987	\$21,252	-19%
<b>Total Revenue from Federal Sources:</b>	<b>\$28,760,898</b>	<b>\$27,200,817</b>	<b>\$15,055,997</b>	<b>-47.7%</b>
Other Sources	\$370,000	\$452,450	\$370,000	0%
<b>Total Other Sources:</b>	<b>\$370,000</b>	<b>\$452,450</b>	<b>\$370,000</b>	<b>0%</b>
<b>Total Revenue Source:</b>	<b>\$217,107,322</b>	<b>\$213,428,132</b>	<b>\$209,528,662</b>	<b>-3.5%</b>



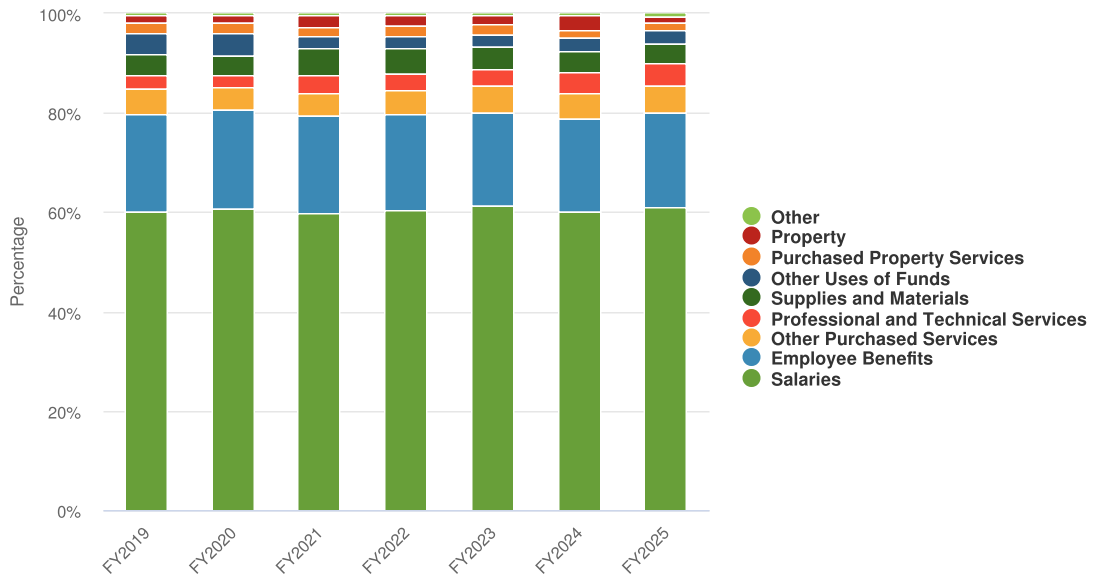
## Expenditures by Expense Type

The General Fund fund's expenditures by type (top 3 categories) for 2023, 2024, and the upcoming budget year 2025 have shown consistent increases and decreases in certain areas. Salaries expenditures have increased by 7% in 2023 to \$122,612,855 and by 6% in 2024 to \$129,683,464. However, in the 2025 budget, there will be a slight decrease of 1% to \$127,906,662. Employee Benefits expenditures have also seen an increase of 3% in 2023 to \$38,093,984 and 5% in 2024 to \$40,107,381, but will decrease by 1% in the 2025 budget to \$39,723,648. Other Purchased Services expenditures have had the most significant changes, with an 18% increase in 2023 to \$10,532,661 and an 11% increase in 2024 to \$11,685,825. The 2025 budget will see a smaller increase of 1% to \$11,785,941. These changes reflect the school's commitment to providing competitive salaries and benefits for its employees, while also managing expenses for purchased services.

### Budgeted Expenditures by Expense Type



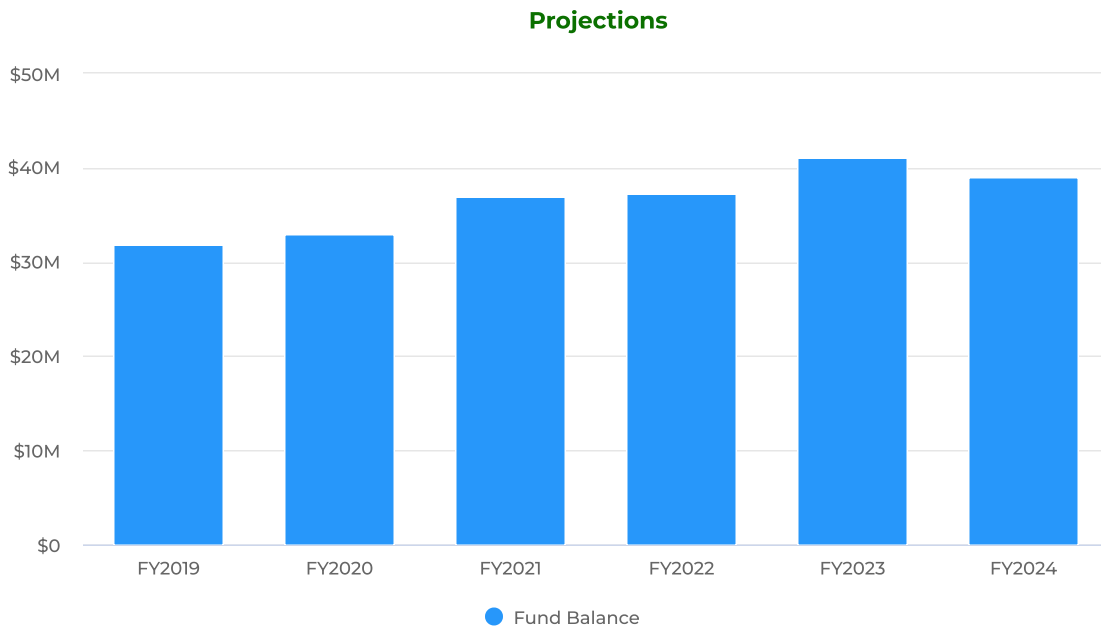
## Budgeted and Historical Expenditures by Expense Type



Name	FY2024 Revised Budget	FY2024 YTD	FY2025 Budgeted	FY2024 Revised Budget vs. FY2025 Budgeted (% Change)
Expense Objects				
Salaries	\$128,740,188	\$129,683,464	\$127,906,662	-0.6%
Employee Benefits	\$40,368,017	\$40,107,381	\$39,723,648	-1.6%
Professional and Technical Services	\$9,034,169	\$8,647,739	\$9,052,939	0.2%
Purchased Property Services	\$3,407,963	\$3,156,032	\$3,130,000	-8.2%
Other Purchased Services	\$12,228,637	\$11,685,825	\$11,785,941	-3.6%
Supplies and Materials	\$10,245,193	\$9,477,575	\$8,756,760	-14.5%
Property	\$6,263,899	\$6,420,408	\$2,348,881	-62.5%
Other	\$1,144,219	\$761,239	\$1,257,850	9.9%
Other Uses of Funds	\$5,675,035	\$5,505,964	\$5,565,982	-1.9%
<b>Total Expense Objects:</b>	<b>\$217,107,321</b>	<b>\$215,445,626</b>	<b>\$209,528,662</b>	<b>-3.5%</b>



## Fund Balance



The Board is 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 on future debt issues as well as lower realization of investment income. The Board, administration, academic leaders, and the community 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.

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.

## Presentation of Board Approved General Fund Budget

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 following attachments are the Board approved General Fund Adopted Budgets for FY2025 based on the object level (available online in web view only).



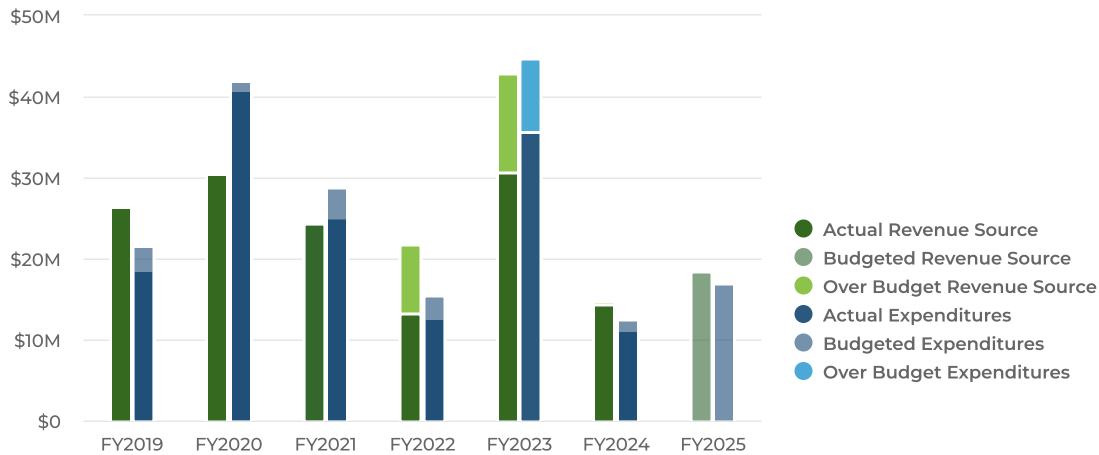


## Building Fund

The Building Fund accounts for the financial resources used to acquire or construct major capital acquisitions and construction. The use of a Building 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.

### Summary

Fargo Public Schools is projecting \$18.57M of revenue in FY2025, which represents a 28.1% increase over the prior year. Budgeted expenditures are projected to increase by 35.1% or \$4.43M to \$17.09M in FY2025.



### Building Fund Comprehensive Summary

Name	FY2024 Revised Budget	FY2024 YTD	FY2025 Budgeted
<b>Beginning Fund Balance:</b>	\$14,798,390	\$14,798,390	\$18,243,327
<b>Revenues</b>			
Revenue from Local Sources	\$8,493,500	\$8,731,673	\$9,473,100
Other Sources	\$6,000,000	\$6,000,000	\$9,100,000
<b>Total Revenues:</b>	<b>\$14,493,500</b>	<b>\$14,731,673</b>	<b>\$18,573,100</b>
<b>Expenditures</b>			
Professional and Technical Services	\$99,249	\$70,351	\$188,000
Purchased Property Services	\$3,434,935	\$1,968,164	\$6,324,400
Supplies and Materials	\$1,000	-\$1,233	\$0
Property	\$30,000	\$27,998	\$0
Other	\$76,216	\$47,070	\$5,500
Other Uses of Funds	\$9,009,072	\$9,174,387	\$10,567,300
<b>Total Expenditures:</b>	<b>\$12,650,472</b>	<b>\$11,286,736</b>	<b>\$17,085,200</b>
<b>Total Revenues Less Expenditures:</b>	<b>\$1,843,028</b>	<b>\$3,444,937</b>	<b>\$1,487,900</b>



Name	FY2024 Revised Budget	FY2024 YTD	FY2025 Budgeted
Ending Fund Balance:	\$16,641,418	\$18,243,327	\$19,731,227

## Revenues by Source

The Building Fund's revenues by source for the years 2023, 2024, and 2025 show a positive trend in both Local Sources and Other Sources revenues. In 2023, Local Sources revenues increased by 9% to \$8,022,924, followed by another 9% increase in 2024 to \$8,731,673. The upcoming 2025 budget year will see a further 8% increase to \$9,473,100. Similarly, Other Sources revenues saw a significant increase of 140% in 2023 to \$34,861,871, followed by a decrease of 83% in 2024 to \$6,000,000. However, the 2025 budget year is expected to see a 52% increase to \$9,100,000 due to the sale of the previous district office building. These changes in revenue sources demonstrate the strong financial health of the school the fund.

### Property Taxes

Property taxes are projected to increase 5% in 2025 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. First year collections have been decreasing and will require monitoring.

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

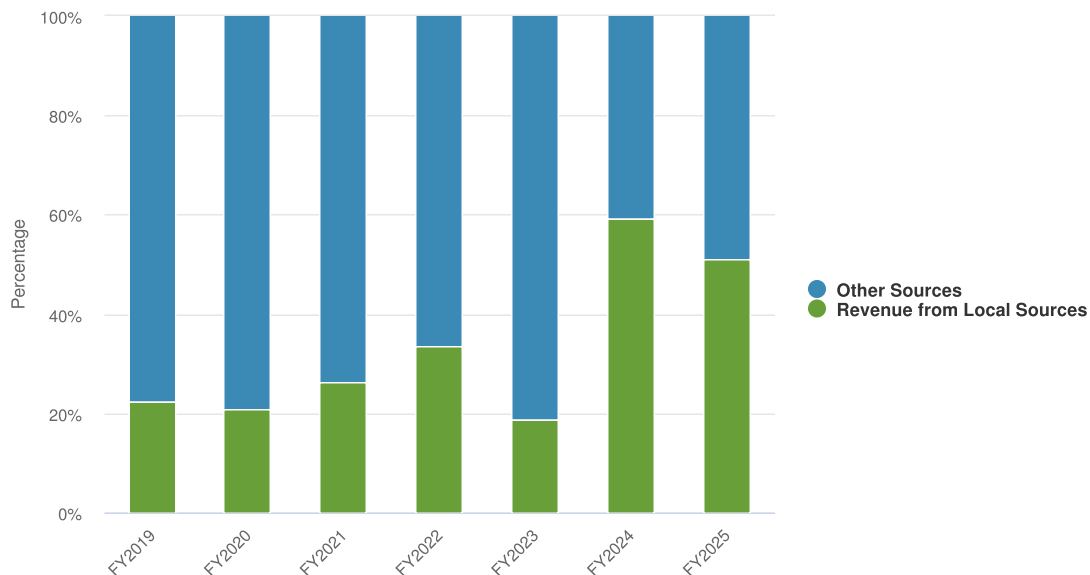
### Local Revenue

Interest income is expected to remain constant into fiscal 2025.

### Other Sources

The previous district office building was sold and closed in July 2024. Transfers from the Special Levy Fund will remain constant.

### Budgeted and Historical 2025 Revenues by Source

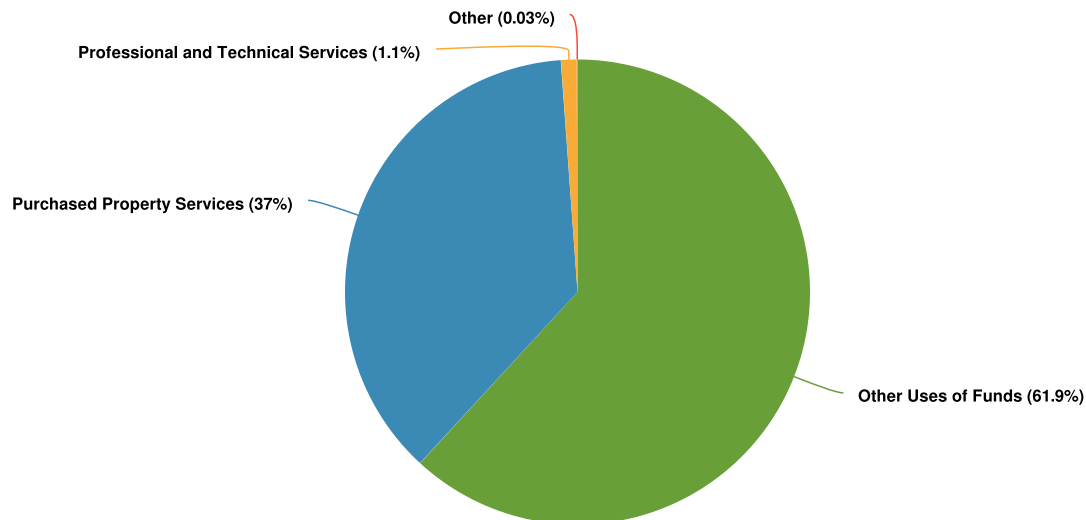


Name	FY2024 Revised Budget	FY2024 YTD	FY2025 Budgeted	FY2024 Revised Budget vs. FY2025 Budgeted (% Change)
Revenue Source				
Revenue from Local Sources	\$8,493,500	\$8,731,673	\$9,473,100	11.5%
Other Sources	\$6,000,000	\$6,000,000	\$9,100,000	51.7%
<b>Total Revenue Source:</b>	<b>\$14,493,500</b>	<b>\$14,731,673</b>	<b>\$18,573,100</b>	<b>28.1%</b>

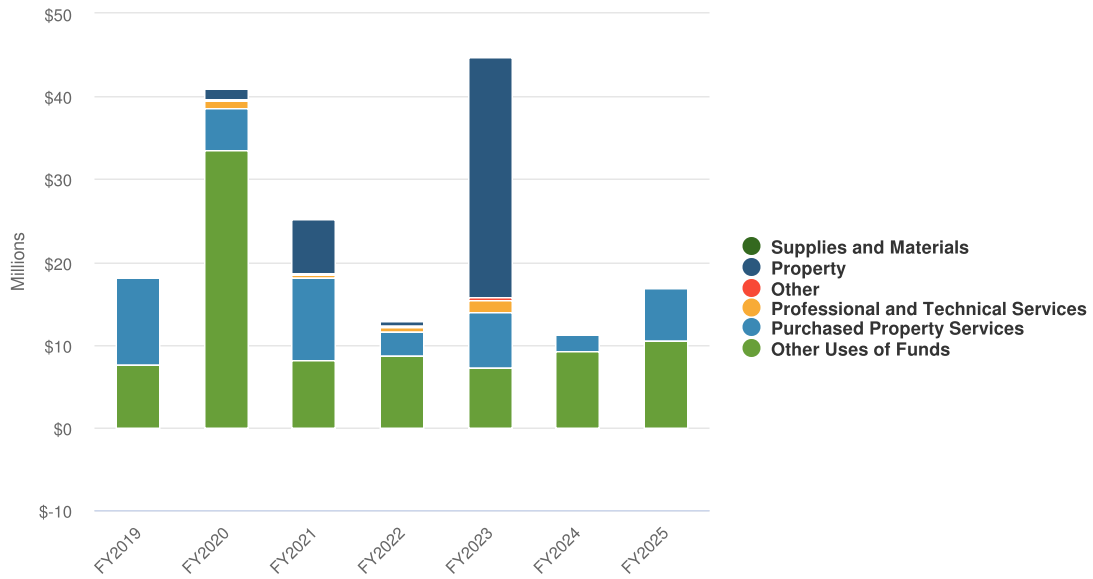
## Expenditures by Expense Type

The Building Fund's expenditures by type for 2023, 2024, and the upcoming budget year 2025 have seen significant changes. Other Uses of Funds expenditures decreased by 17% in 2023 to \$7,186,738, then increased by 28% in 2024 to \$9,174,387, and will continue to increase by 15% in the 2025 budget to \$10,567,300. Purchased Property Services expenditures also saw fluctuations, increasing by 143% in 2023 to \$6,761,278, then decreasing by 71% in 2024 to \$1,968,164, and finally increasing by 221% in the 2025 budget to \$6,324,400. Professional and Technical Services expenditures followed a similar pattern, increasing by 120% in 2023 to \$1,449,422, then decreasing by 95% in 2024 to \$70,351, and finally increasing by 167% in the 2025 budget to \$188,000. These changes reflect the school's efforts to allocate funds towards different areas to meet their goals and priorities. Overall, the Building Fund's expenditures by type have shown significant changes over the past few years and are expected to continue in the upcoming budget year. Fluctuation is common due to bond issues and construction projects.

### Budgeted Expenditures by Expense Type



## Budgeted and Historical Expenditures by Expense Type



Name	FY2024 Revised Budget	FY2024 YTD	FY2025 Budgeted	FY2024 Revised Budget vs. FY2025 Budgeted (% Change)
Expense Objects				
Professional and Technical Services	\$99,249	\$70,351	\$188,000	89.4%
Purchased Property Services	\$3,434,935	\$1,968,164	\$6,324,400	84.1%
Supplies and Materials	\$1,000	-\$1,233	\$0	-100%
Property	\$30,000	\$27,998	\$0	-100%
Other	\$76,216	\$47,070	\$5,500	-92.8%
Other Uses of Funds	\$9,009,072	\$9,174,387	\$10,567,300	17.3%
<b>Total Expense Objects:</b>	<b>\$12,650,472</b>	<b>\$11,286,736</b>	<b>\$17,085,200</b>	<b>35.1%</b>





## Budgeted Capital Expenditures

Major capital expenditure projects are budgeted and accounted for in the Building 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 2025.

Location	Category Name	Summary	Project Type	Priority
North High School		Track and Parking Lot	Completion of Project	
South High School		Water System Replacement	Completion of Project	
Centennial Elementary		Centennial Windows and Roof Structure	Maintenance and Repair (extend Life of Asset)	High
Operations Center	B10 - Superstructure	Have engineers evaluate the superstructure.	Studies and Audits	High
Bennett Elementary	B2010 - Exterior Walls	Repair exterior walls.	Lifecycle Replacement	High
Davies High School	D3010 - Energy Supply	Repair geothermal well shutoffs and bring above grade into 2 new storage sheds	Maintenance and Repair (extend Life of Asset)	High
Centennial Elementary	D302002 - Hot Water Boilers	Replace (1) boiler.	Lifecycle Replacement	Medium
Lincoln Elementary	D302002 - Hot Water Boilers	Replace (1) boiler.	Lifecycle Replacement	High
Longfellow Elementary	D302002 - Hot Water Boilers	Replace (1) boiler.	Lifecycle Replacement	Medium
Longfellow Elementary	D302002 - Hot Water Boilers	Replace (1) boiler.	Lifecycle Replacement	Medium
District Office (New)	D3060 - Controls And Instrumentation	Replace the antiquated Honeywell BAS control system and upgrade HVAC controls and instrumentation building wide.	Lifecycle Replacement	High
District Office (New)	D3060 - Controls And Instrumentation	Replace (1) VFD	Lifecycle Replacement	High
District Office (New)	D3060 - Controls And Instrumentation	Replace (1) VFD	Lifecycle Replacement	High
South High School	D502002 - Lighting Equipment	Upgrade as per HPM space surveys.	Lifecycle Replacement	Medium
North High School	D503001 - Fire Alarm Systems	Replace (1) Control Panel	Lifecycle Replacement	High
North High School	D503001 - Fire Alarm Systems	Replace fire devices	Lifecycle Replacement	High
South High School	D503001 - Fire Alarm Systems	Replace fire devices.	Lifecycle Replacement	High
South High School	D503001 - Fire Alarm Systems	Replace (1) Fire Panel	Lifecycle Replacement	High
Bennett Elementary	G2010 - Roadways	Replace/repair asphalt driveways.	Lifecycle Replacement	High
Lincoln Elementary	G2020 - Parking Lots	Replace bituminous parking lot.	Lifecycle Replacement	Medium
North High School	G2020 - Parking Lots	Replace parking lot (North Side).	Lifecycle Replacement	High
Trollwood Performing Arts	G2020 - Parking Lots	Replace the South paved lot and grass parking lot.	Lifecycle Replacement	High
North High School	G2030 - Pedestrian Paving	Replace paving.	Lifecycle Replacement	High
Eagles Elementary	G20400701 - Playground Equipment	Replace old portion of the existing playground.	Lifecycle Replacement	Medium
Longfellow Elementary	G20400701 - Playground Equipment	Replace playground.	Lifecycle Replacement	Medium
Bennett Elementary	G4020 - Site Lighting	Replace existing parking lot lighting fixture heads to L.E.D. style heads	Lifecycle Replacement	High
Carl Ben Eielson Middle	G4020 - Site Lighting	Replace existing parking lot lighting fixture heads to L.E.D. and replace the building mounted wall packs with L.E.D fixtures.	Lifecycle Replacement	High
North High School	G4020 - Site Lighting	Replace existing parking lot lighting fixture heads to L.E.D.	Lifecycle Replacement	High
District Office (New)		Integration and upgrade of building automation systems (BAS), security cameras, access control, air quality monitoring, intercoms, alarms, lighting, and network infrastructure.	Safety and Security Enhancements	High
South High School		Track surface structural spray and striping.	Maintenance and Repair (extend Life of Asset)	High



## Fund Balance

The fund balance in the Building Fund fluctuates dependent upon the size of projects and the issuance of bonds. In 2022, the fund's balance increased by an impressive 121% to \$16,649,939. However, in 2023, there was a slight decrease of 11%, bringing the balance down to \$14,798,390. These changes reflect the school's efforts to manage its funds effectively and invest in necessary improvements. Looking ahead to the upcoming 2025 budget year, we can expect to see continued responsible budgeting and strategic allocation of funds to support the school's growth and development. These changes demonstrate the school's commitment to maintaining a strong financial standing and providing the best possible resources for its students.



## Presentation of Board Approved Building Fund Budget

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 following attachment is the Board approved Building Fund Adopted Budget for FY2025 based on the object level (available online in web view only).



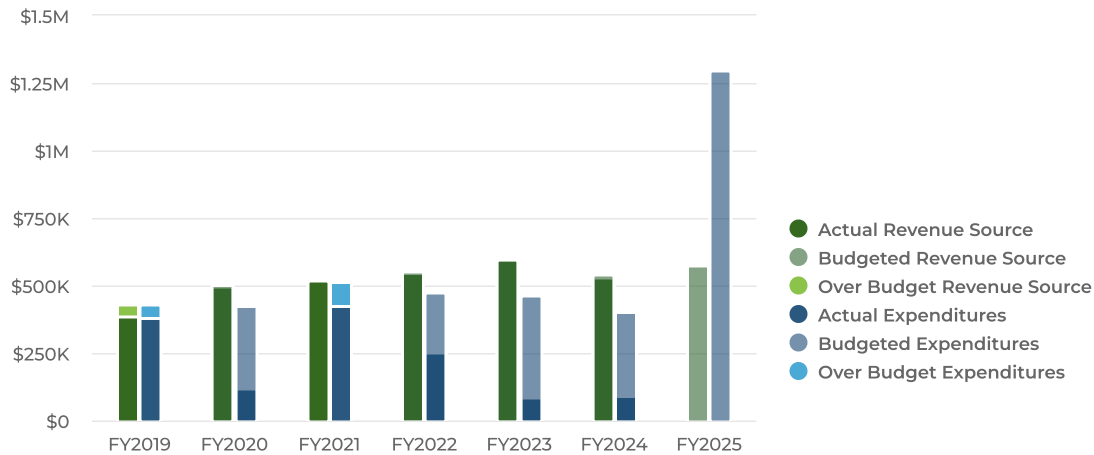


## Special Assessments Fund

The Special Assessments Fund was established according to state law (NDCC 57-15-41) for the purpose of paying assessments for city funded improvements such as streets, curbs, and drains. The District's philosophy is to levy the amount necessary to pay special assessments. Mills levied are 1.0. Future planning may require an increase in the mills levied as additional facilities are constructed.

### Summary

Fargo Public Schools is projecting \$575.8K of revenue in FY2025, which represents a 5.5% increase over the prior year. Budgeted expenditures are projected to increase by 221.0% or \$895K to \$1.3M in FY2025.



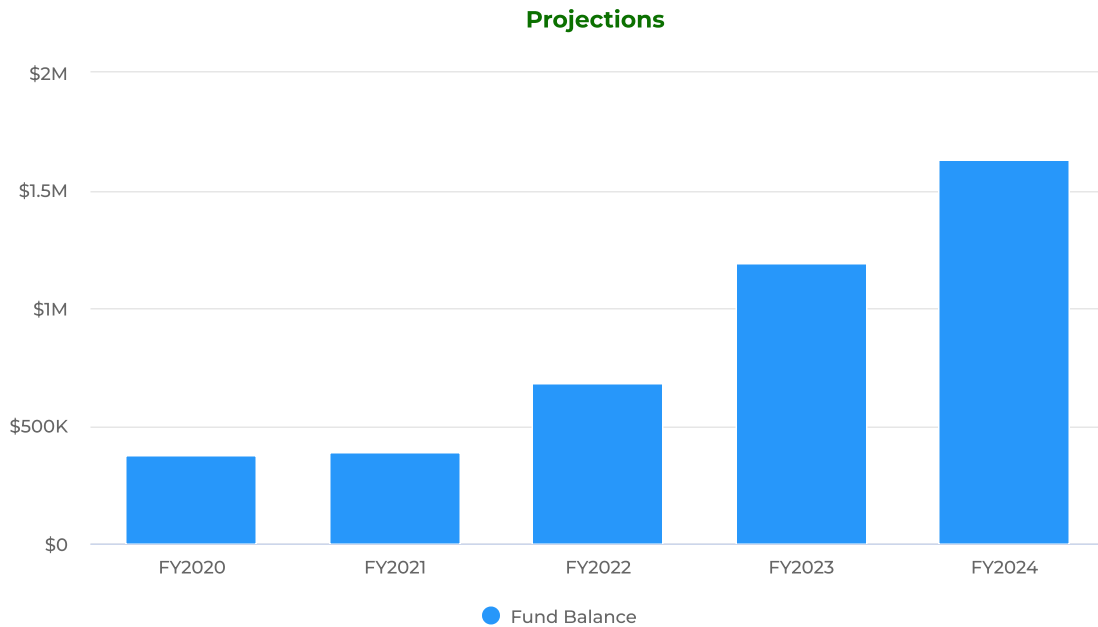
### Special Assessments Fund Comprehensive Summary

Name	FY2024 Revised Budget	FY2024 YTD	FY2025 Budgeted
<b>Beginning Fund Balance:</b>	\$1,193,296	\$1,193,296	\$1,630,891
<b>Revenues</b>			
Revenue from Local Sources	\$545,700	\$532,706	\$575,800
<b>Total Revenues:</b>	<b>\$545,700</b>	<b>\$532,706</b>	<b>\$575,800</b>
<b>Expenditures</b>			
Property	\$375,000	\$59,974	\$1,200,000
Other	\$30,000	\$35,137	\$100,000
<b>Total Expenditures:</b>	<b>\$405,000</b>	<b>\$95,111</b>	<b>\$1,300,000</b>
<b>Total Revenues Less Expenditures:</b>	<b>\$140,700</b>	<b>\$437,595</b>	<b>-\$724,200</b>
<b>Ending Fund Balance:</b>	<b>\$1,333,996</b>	<b>\$1,630,891</b>	<b>\$906,691</b>



## Fund Balance

While the Special Assessments Fund Balance has grown it is projected to decline by the end of fiscal 2025. The District intends to pay off all outstanding special assessments in full which includes special on Ed Clapp Elementary and other miscellaneous projects that have occurred.



## Presentation of the Board Approved Special Assessments Fund Budget

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 following attachment is the Board approved Special Assessments Fund Adopted Budget for FY2025 based on the object level (available online in web view only).



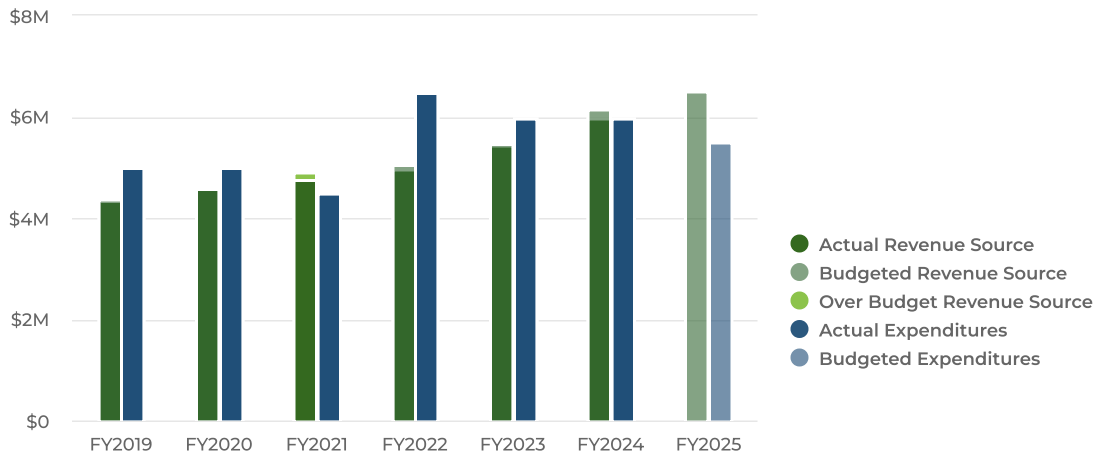


## Special Levy Fund

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 Building Fund from the Special Levy Fund for construction and renovation projects.

### Summary

Fargo Public Schools is projecting \$6.51M of revenue in FY2025, which represents a 5.8% increase over the prior year. Budgeted expenditures are projected to decrease by 8.3% or \$500K to \$5.5M in FY2025.

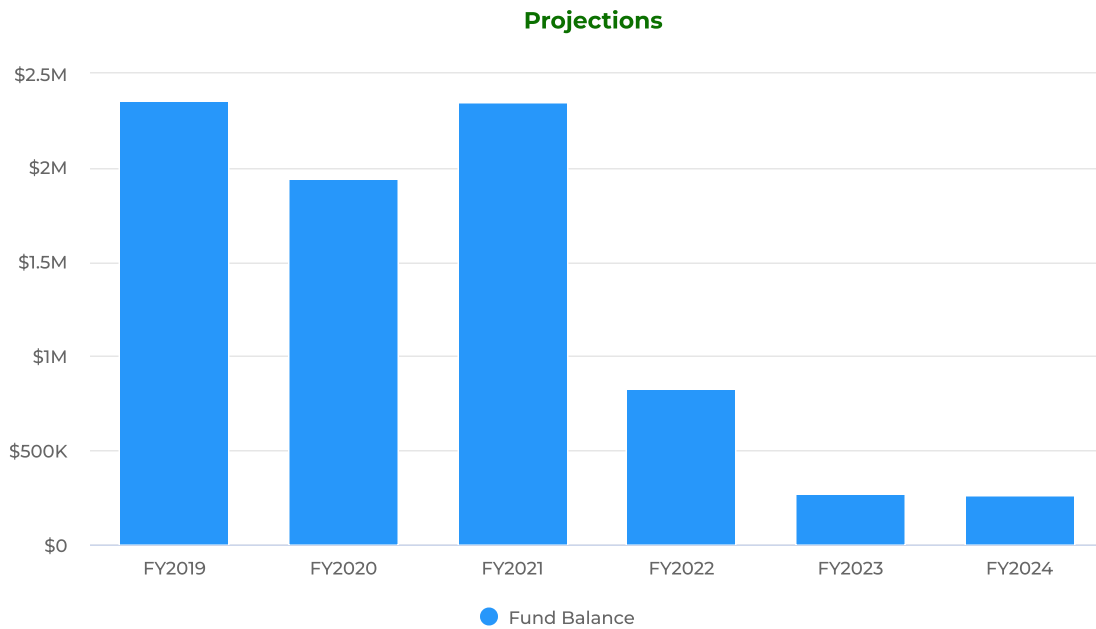


### Special Levy Fund Comprehensive Summary

Name	FY2024 Revised Budget	FY2024 YTD	FY2025 Budgeted
Beginning Fund Balance:	\$272,143	\$272,143	\$258,802
Revenues			
Revenue from Local Sources	\$6,153,000	\$5,986,659	\$6,510,500
<b>Total Revenues:</b>	<b>\$6,153,000</b>	<b>\$5,986,659</b>	<b>\$6,510,500</b>
Expenditures			
Other Uses of Funds	\$6,000,000	\$6,000,000	\$5,500,000
<b>Total Expenditures:</b>	<b>\$6,000,000</b>	<b>\$6,000,000</b>	<b>\$5,500,000</b>
<b>Total Revenues Less Expenditures:</b>	<b>\$153,000</b>	<b>-\$13,341</b>	<b>\$1,010,500</b>
<b>Ending Fund Balance:</b>	<b>\$425,143</b>	<b>\$258,802</b>	<b>\$1,269,302</b>



## Fund Balance



## Presentation of Board Approved Special Levy Fund Budget

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 following attachment is the Board approved Special Levy Fund Adopted Budget for FY2025 based on the object level (available online in web view only).



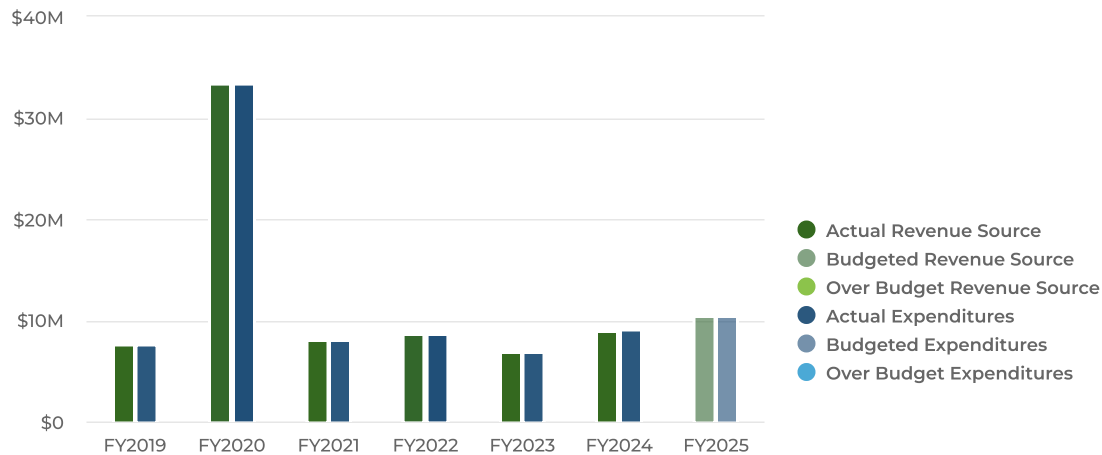


## Debt Service Fund

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.

### Summary

Fargo Public Schools is projecting \$10.57M of revenue in FY2025, which represents a 17.3% increase over the prior year. Budgeted expenditures are projected to increase by 15.2% or \$1.39M to \$10.57M in FY2025.



### Debt Service Fund Comprehensive Summary

Name	FY2024 Revised Budget	FY2024 YTD	FY2025 Budgeted
<b>Beginning Fund Balance:</b>	\$165,428	\$165,428	N/A
<b>Revenues</b>			
Other Sources	\$9,008,872	\$9,174,387	\$10,567,300
<b>Total Revenues:</b>	<b>\$9,008,872</b>	<b>\$9,174,387</b>	<b>\$10,567,300</b>
<b>Expenditures</b>			
Other	\$2,754,200	\$2,919,745	\$2,934,200
Other Uses of Funds	\$6,420,100	\$6,420,070	\$7,633,100
<b>Total Expenditures:</b>	<b>\$9,174,300</b>	<b>\$9,339,814</b>	<b>\$10,567,300</b>
<b>Total Revenues Less Expenditures:</b>	<b>-\$165,428</b>	<b>-\$165,428</b>	<b>\$0</b>
<b>Ending Fund Balance:</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>

### Presentation of Board Approved Debt Service Fund Budget

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 following attachment is the Board approved Debt Service Fund Adopted Budget for FY2025 based on the object level (available online in web view only).





## 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.

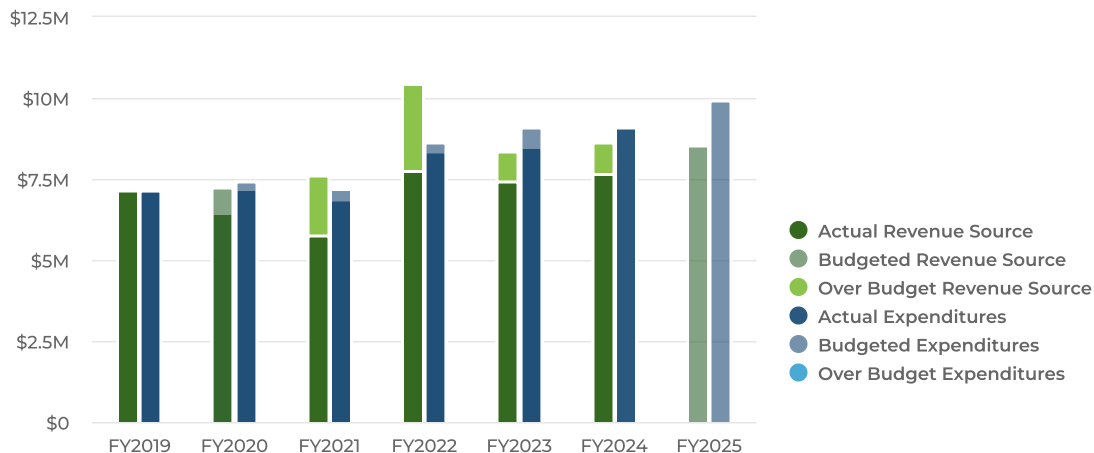
### Summary

Fargo Public Schools is projecting \$8.57M of revenue in FY2025, which represents a 11.8% increase over the prior year. Budgeted expenditures are projected to increase by 9.0% or \$820.11K to \$9.96M in FY2025.

The Nutrition Services Fund budget has undergone changes over the years 2023, 2024, and looking ahead to 2025. In 2023, the budgeted revenues were \$7,456,015, representing a 4% decrease from the previous year. On the other hand, budgeted expenditures increased by 5% to \$9,108,985. However, the actual revenues for 2023 were \$8,381,230, showing a significant decrease of 20% from the budgeted amount. Actual expenditures, on the other hand, increased by 1% to \$8,506,036.

Moving on to 2024, the budgeted revenues increased by 3% to \$7,668,579, while the budgeted expenditures decreased by N/A%. Looking ahead to 2025, the budgeted revenues are expected to increase by 12% to \$8,574,416, while budgeted expenditures are projected to increase by 9% to \$9,962,409.

Many of these fluctuations were due to changes in funding and meal charges during the COVID pandemic. The Nutrition Services Fund budget reflects the need for careful planning and management of resources to ensure the efficient and effective delivery of nutrition services. As the budgeted revenues and expenditures continue to increase in the coming years, it is crucial for the school to closely monitor and adjust its budget to meet the needs of its students and staff.





## Nutrition Services Fund Comprehensive Summary

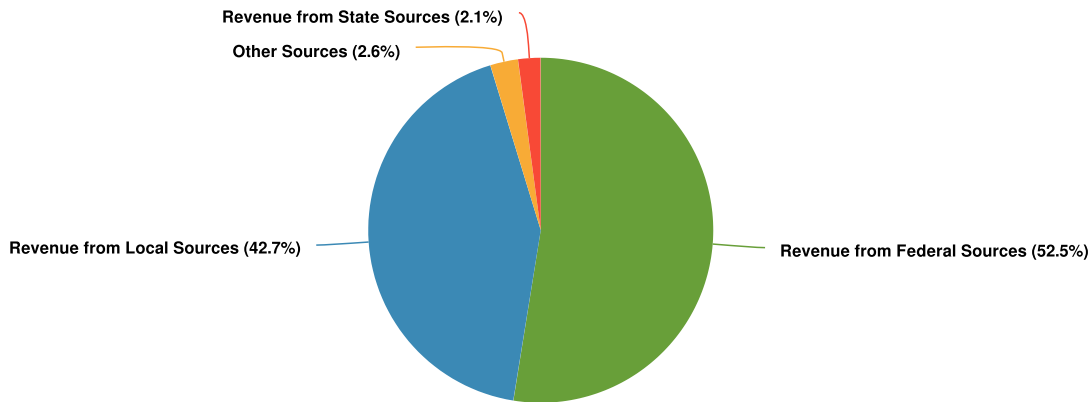
Name	FY2024 Revised Budget	FY2024 YTD	FY2025 Budgeted
<b>Beginning Fund Balance:</b>	<b>\$5,137,666</b>	<b>\$5,137,666</b>	<b>\$4,625,469</b>
<b>Revenues</b>			
Revenue from Local Sources	\$3,280,800	\$3,635,260	\$3,663,700
Revenue from State Sources	\$100,000	\$167,566	\$180,000
Revenue from Federal Sources	\$4,187,779	\$4,717,633	\$4,505,716
Other Sources	\$100,000	\$143,075	\$225,000
<b>Total Revenues:</b>	<b>\$7,668,579</b>	<b>\$8,663,534</b>	<b>\$8,574,416</b>
<b>Expenditures</b>			
Salaries	\$2,857,819	\$2,869,649	\$3,382,923
Employee Benefits	\$894,650	\$876,655	\$974,787
Professional and Technical Services	\$233,000	\$157,424	\$204,800
Purchased Property Services	\$133,500	\$116,436	\$145,500
Other Purchased Services	\$7,400	\$5,450	\$8,900
Supplies and Materials	\$4,274,576	\$4,347,812	\$4,411,847
Property	\$280,000	\$264,015	\$240,000
Other	\$108,900	\$179,458	\$208,000
Other Uses of Funds	\$352,454	\$358,832	\$385,652
<b>Total Expenditures:</b>	<b>\$9,142,299</b>	<b>\$9,175,730</b>	<b>\$9,962,409</b>
<b>Total Revenues Less Expenditures:</b>	<b>-\$1,473,720</b>	<b>-\$512,197</b>	<b>-\$1,387,993</b>
<b>Ending Fund Balance:</b>	<b>\$3,663,946</b>	<b>\$4,625,469</b>	<b>\$3,237,476</b>



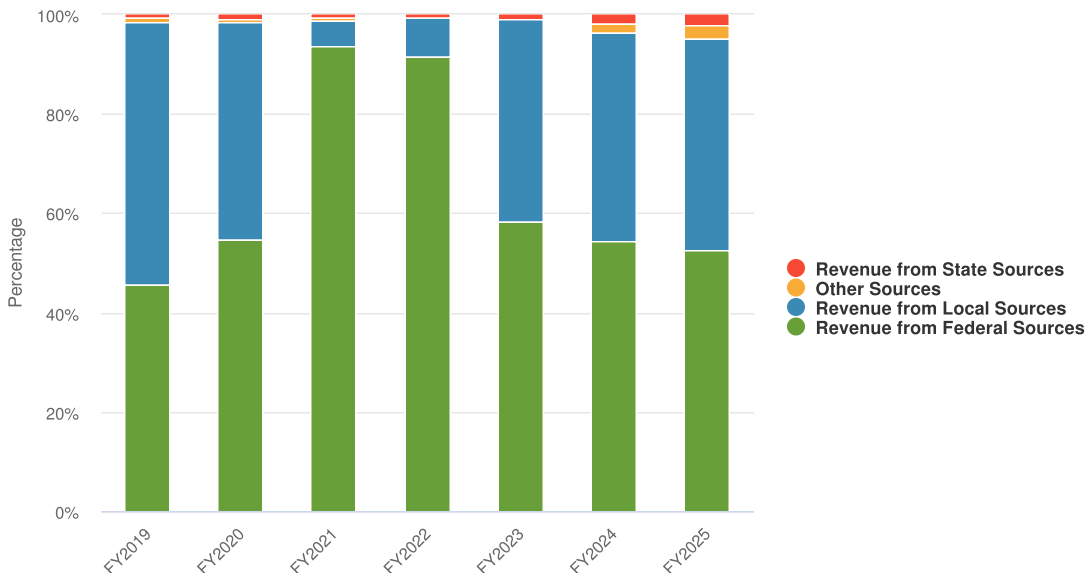
## Revenues by Source

The Nutrition Services F's revenues by source for the years 2023, 2024, and 2025 show significant changes in the top three categories. Revenue from Federal Sources decreased by 49% to \$4,881,934 in 2023, followed by a 3% decrease to \$4,717,633 in 2024, and a projected 4% decrease to \$4,505,716 in the upcoming 2025 budget. On the other hand, revenue from Local Sources saw a 303% increase to \$3,420,389 in 2023, followed by a 6% increase to \$3,635,260 in 2024, and a projected 1% increase to \$3,663,700 in the 2025 budget. Other Sources also showed significant changes, with a 223% increase to \$10,224 in 2023, followed by a staggering 1299% increase to \$143,075 in 2024, and a projected 57% increase to \$225,000 in the 2025 budget. These changes are reflecting and the adjustments to funding during the COVID pandemic and should lessen in upcoming years.

### Projected 2025 Revenues by Source



### Budgeted and Historical 2025 Revenues by Source

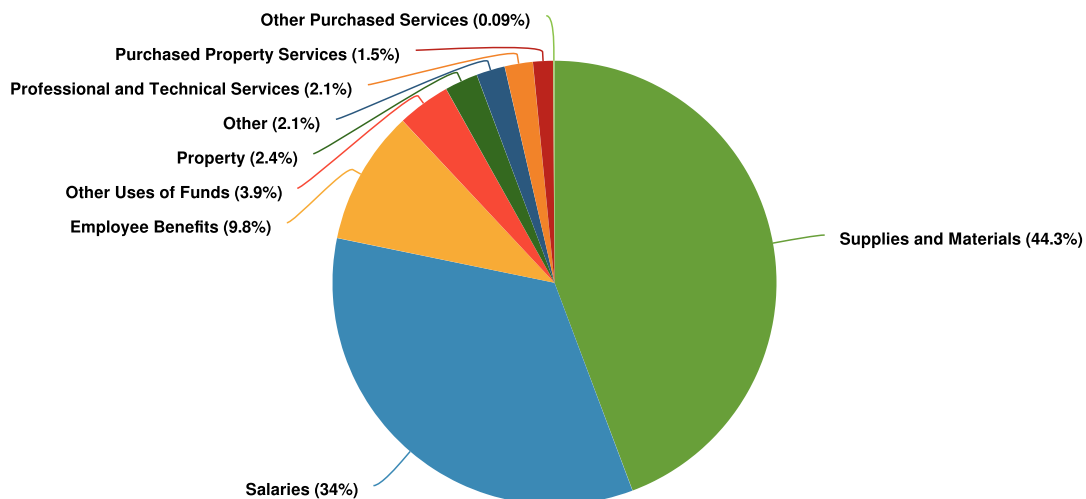


Name	FY2024 Revised Budget	FY2024 YTD	FY2025 Budgeted	FY2024 Revised Budget vs. FY2025 Budgeted (% Change)
Revenue Source				
Revenue from Local Sources	\$3,280,800	\$3,635,260	\$3,663,700	11.7%
Revenue from State Sources	\$100,000	\$167,566	\$180,000	80%
Revenue from Federal Sources	\$4,187,779	\$4,717,633	\$4,505,716	7.6%
Other Sources	\$100,000	\$143,075	\$225,000	125%
<b>Total Revenue Source:</b>	<b>\$7,668,579</b>	<b>\$8,663,534</b>	<b>\$8,574,416</b>	<b>11.8%</b>

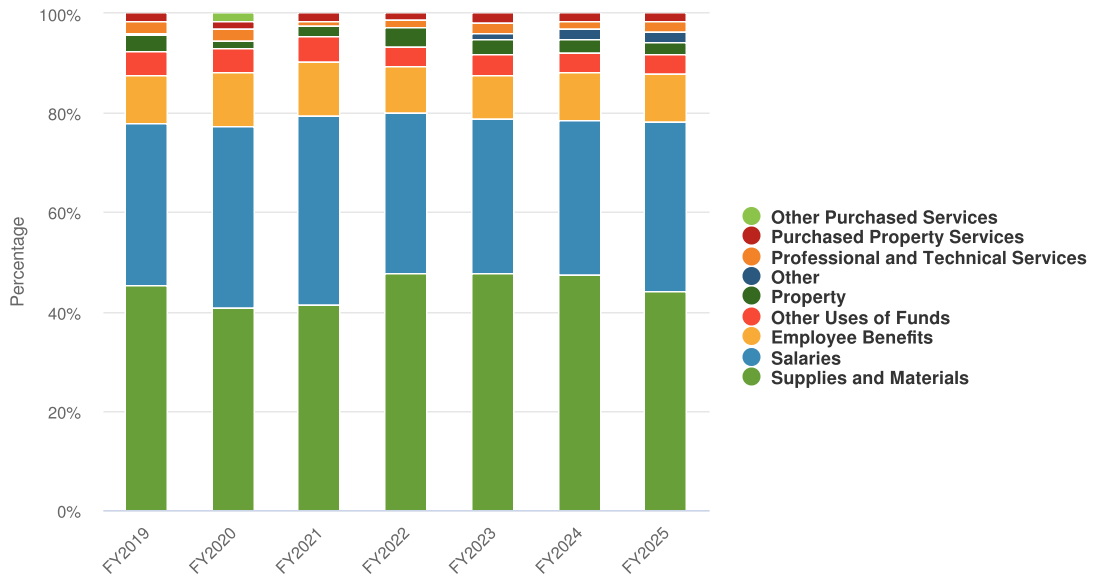
## Expenditures by Expense Type

The Nutrition Services Fund has seen changes in its expenditures by type for the years 2023, 2024, and the upcoming 2025 budget year. In 2023, Supplies and Materials expenditures increased by 1% to \$4,054,128. This trend continued in 2024 with a 7% increase to \$4,347,812, and is expected to increase by 1% in the 2025 budget to \$4,411,847. Salaries expenditures decreased by 2% in 2023 to \$2,642,013, but then saw a 9% increase in 2024 to \$2,869,649. The upcoming 2025 budget will see a significant 18% increase to \$3,382,923 as vacant positions are able to be filled. Employee Benefits expenditures also saw changes, with a 1% decrease in 2023 to \$760,932, followed by a 15% increase in 2024 to \$876,655, again, due to staff recruitment and retention. The 2025 budget will see a further 11% increase to \$974,787. These changes reflect the ongoing efforts of the Nutrition Services Fund to provide quality services and support to the community.

### Budgeted Expenditures by Expense Type



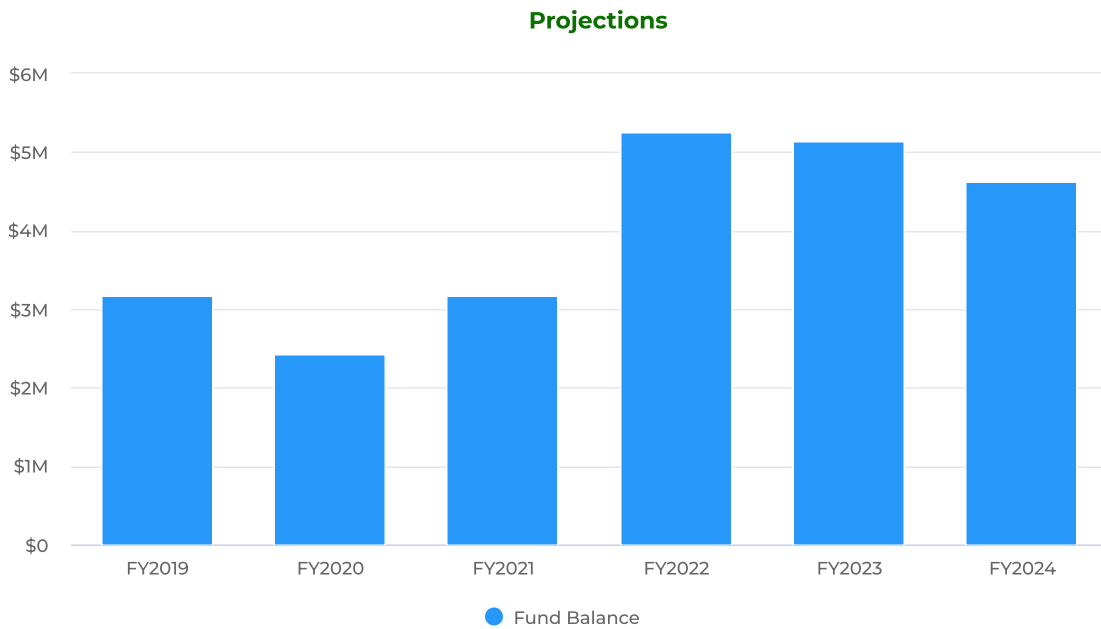
## Budgeted and Historical Expenditures by Expense Type



Name	FY2024 Revised Budget	FY2024 YTD	FY2025 Budgeted	FY2024 Revised Budget vs. FY2025 Budgeted (% Change)
Expense Objects				
Salaries	\$2,857,819	\$2,869,649	\$3,382,923	18.4%
Employee Benefits	\$894,650	\$876,655	\$974,787	9%
Professional and Technical Services	\$233,000	\$157,424	\$204,800	-12.1%
Purchased Property Services	\$133,500	\$116,436	\$145,500	9%
Other Purchased Services	\$7,400	\$5,450	\$8,900	20.3%
Supplies and Materials	\$4,274,576	\$4,347,812	\$4,411,847	3.2%
Property	\$280,000	\$264,015	\$240,000	-14.3%
Other	\$108,900	\$179,458	\$208,000	91%
Other Uses of Funds	\$352,454	\$358,832	\$385,652	9.4%
<b>Total Expense Objects:</b>	<b>\$9,142,299</b>	<b>\$9,175,730</b>	<b>\$9,962,409</b>	<b>9%</b>



## Fund Balance



### Excess Fund Balance

The Code of Federal Regulations (CFR) states that to maintain the nonprofit status required for a food services fund, the fund balance must not exceed three months' average expenses at any time. The fund balance has been in excess for many years, which requires consultation with the state department and planned future reductions to remain in compliance.

## Presentation of Board Approved Nutrition Services Fund Budget

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 following attachment is the Board approved Nutrition Services Fund Adopted Budget for FY2025 based on the object level (available online in web view only).



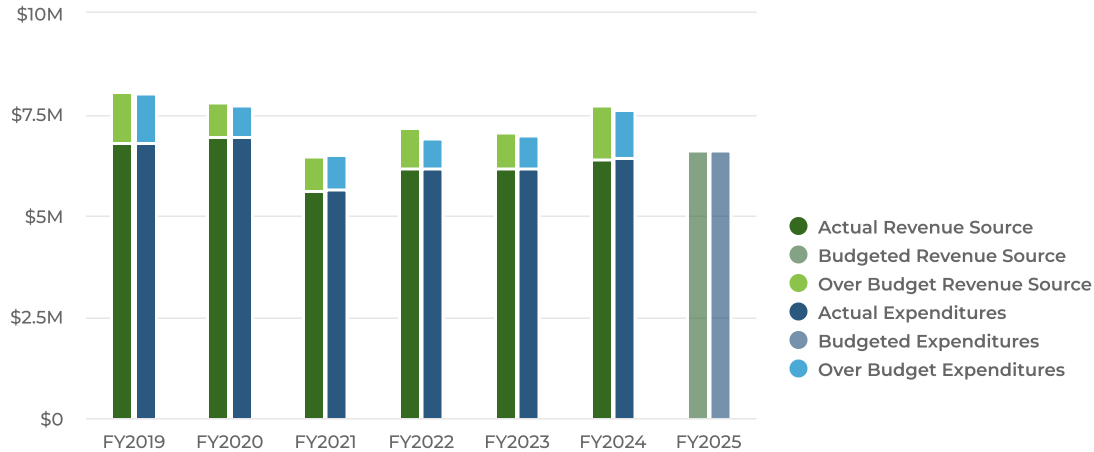


## Student Activities Fund

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

### Summary

Fargo Public Schools is projecting \$6.63M of revenue in FY2025, which represents a 3.5% increase over the prior year. Budgeted expenditures are projected to increase by 2.8% or \$183.69K to \$6.63M in FY2025.



### Student Activities Fund Comprehensive Summary

Name	FY2024 Revised Budget	FY2024 YTD	FY2025 Budgeted
<b>Beginning Fund Balance:</b>	\$1,520,501	\$1,520,501	\$1,627,185
<b>Revenues</b>			
Revenue from Local Sources	\$1,270,365	\$3,072,466	\$1,400,500
Other Sources	\$5,141,000	\$4,664,356	\$5,233,600
<b>Total Revenues:</b>	<b>\$6,411,365</b>	<b>\$7,736,822</b>	<b>\$6,634,100</b>
<b>Expenditures</b>			
Salaries	\$3,122,552	\$3,096,217	\$3,206,100
Employee Benefits	\$562,127	\$509,218	\$504,921
Professional and Technical Services	\$327,873	\$297,425	\$307,857
Purchased Property Services	\$264,500	\$200,867	\$329,250
Other Purchased Services	\$1,093,964	\$919,296	\$1,033,812
Supplies and Materials	\$331,243	\$1,880,768	\$313,340
Property	\$466,686	\$457,940	\$682,905
Other	\$281,468	\$268,406	\$255,915
<b>Total Expenditures:</b>	<b>\$6,450,412</b>	<b>\$7,630,138</b>	<b>\$6,634,100</b>



Name	FY2024 Revised Budget	FY2024 YTD	FY2025 Budgeted
Total Revenues Less Expenditures:	-\$39,047	\$106,684	\$0
Ending Fund Balance:	\$1,481,454	\$1,627,185	\$1,627,185

## Expenditures by Expense Type

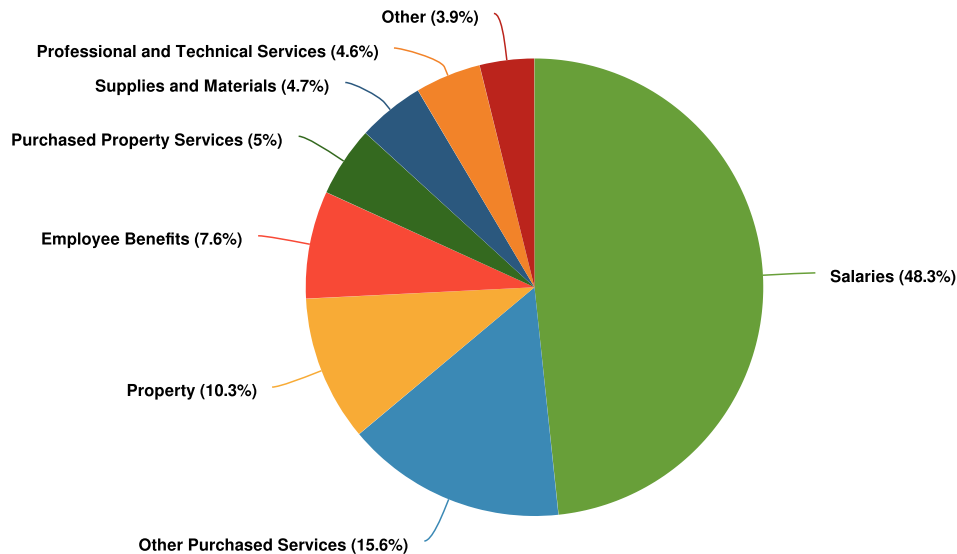
The Student Activities Fund's expenditures by type (top 3 categories) for 2023, 2024, and the upcoming budget year 2025 have shown significant changes. In 2023, salaries expenditures decreased by 1% to \$2,815,241. However, in 2024, there was a 10% increase to \$3,096,217, and the upcoming 2025 budget will see a further 4% increase to \$3,206,100.

Other Purchased Services expenditures also saw an increase in 2023, rising by 7% to \$814,685. This trend continued in 2024 with a 13% increase to \$919,296, and the 2025 budget will see a 12% increase to \$1,033,812.

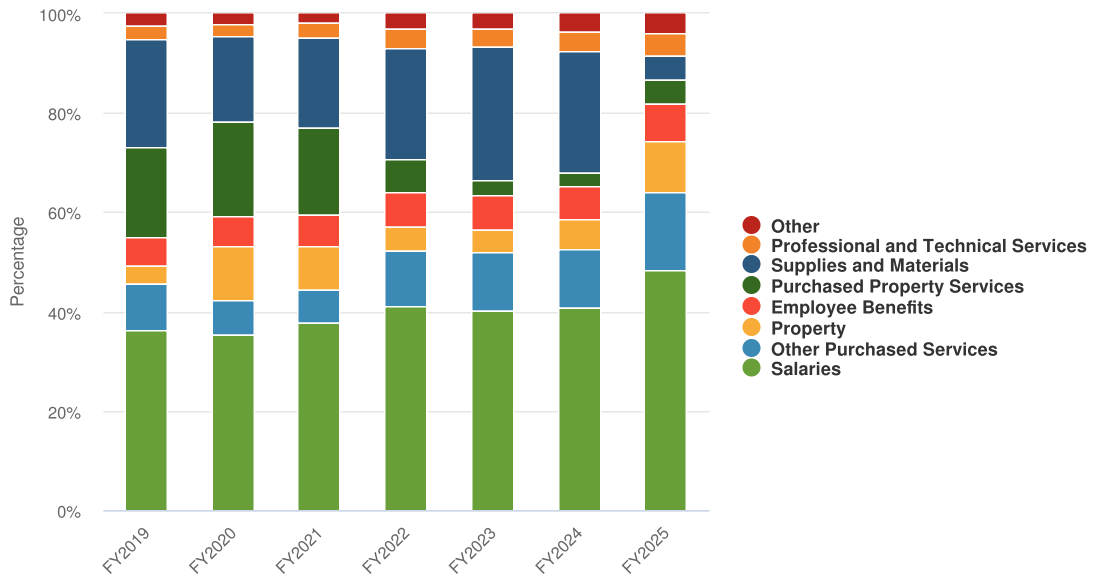
Property expenditures, on the other hand, showed a decrease of 2% in 2023 to \$329,548. However, there was a significant increase of 39% in 2024 to \$457,940, and the upcoming 2025 budget will see a further 49% increase to \$682,905.

These changes reflect the school's commitment to providing quality co-curricular activities for students. Despite the fluctuations in expenditures, the district remains dedicated to allocating funds towards salaries, other purchased services, and property to enhance the student experience.

### Budgeted Expenditures by Expense Type



## Budgeted and Historical Expenditures by Expense Type



Name	FY2024 Revised Budget	FY2024 YTD	FY2025 Budgeted	FY2024 Revised Budget vs. FY2025 Budgeted (% Change)
Expense Objects				
Salaries	\$3,122,552	\$3,096,217	\$3,206,100	2.7%
Employee Benefits	\$562,127	\$509,218	\$504,921	-10.2%
Professional and Technical Services	\$327,873	\$297,425	\$307,857	-6.1%
Purchased Property Services	\$264,500	\$200,867	\$329,250	24.5%
Other Purchased Services	\$1,093,964	\$919,296	\$1,033,812	-5.5%
Supplies and Materials	\$331,243	\$1,880,768	\$313,340	-5.4%
Property	\$466,686	\$457,940	\$682,905	46.3%
Other	\$281,468	\$268,406	\$255,915	-9.1%
<b>Total Expense Objects:</b>	<b>\$6,450,412</b>	<b>\$7,630,138</b>	<b>\$6,634,100</b>	<b>2.8%</b>





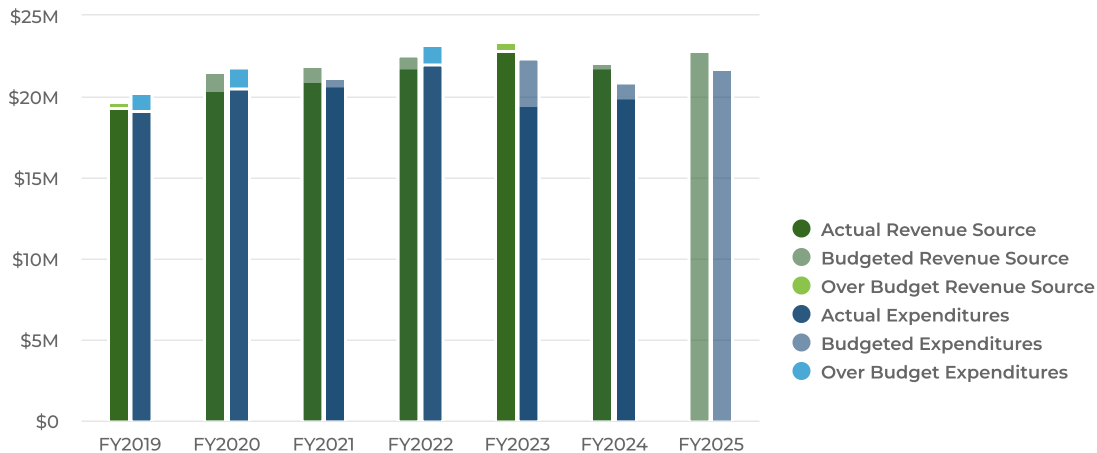


## Self-Funded Insurance Fund

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 in 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.

### Summary

Fargo Public Schools is projecting \$22.83M of revenue in FY2025, which represents a 3.1% increase over the prior year. Budgeted expenditures are projected to increase by 4.0% or \$834.5K to \$21.73M in FY2025.



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.

Employees can select between two High Deductible Health Plans (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 benefits. 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.

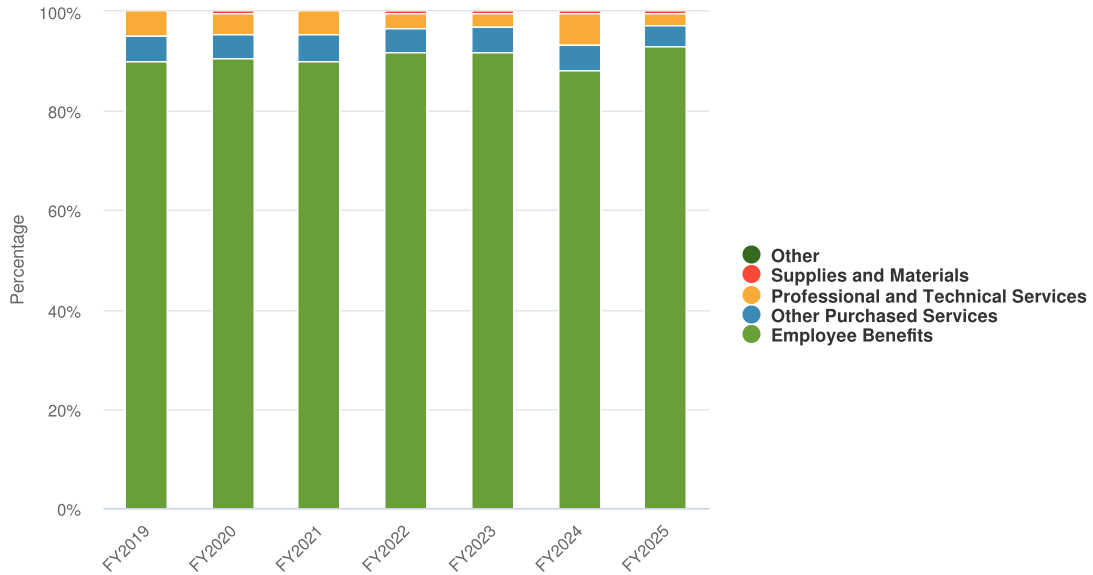
## Self-Funded Insurance Fund Comprehensive Summary

Name	FY2024 Revised Budget	FY2024 YTD	FY2025 Budgeted
<b>Beginning Fund Balance:</b>	<b>\$7,090,578</b>	<b>\$7,090,578</b>	<b>\$8,918,130</b>
<b>Revenues</b>			
Revenue from Local Sources	\$21,192,000	\$20,373,105	\$21,378,000
Other Sources	\$945,000	\$1,470,399	\$1,450,000
<b>Total Revenues:</b>	<b>\$22,137,000</b>	<b>\$21,843,504</b>	<b>\$22,828,000</b>
<b>Expenditures</b>			
Employee Benefits	\$19,670,000	\$17,684,514	\$20,225,000
Professional and Technical Services	\$183,000	\$1,297,745	\$517,000
Other Purchased Services	\$1,000,000	\$991,048	\$940,000
Supplies and Materials	\$30,000	\$31,620	\$35,000
Other	\$10,500	\$11,026	\$11,000
<b>Total Expenditures:</b>	<b>\$20,893,500</b>	<b>\$20,015,953</b>	<b>\$21,728,000</b>
<b>Total Revenues Less Expenditures:</b>	<b>\$1,243,500</b>	<b>\$1,827,552</b>	<b>\$1,100,000</b>
<b>Ending Fund Balance:</b>	<b>\$8,334,078</b>	<b>\$8,918,130</b>	<b>\$10,018,130</b>



# Expenditures by Expense Type

## Budgeted and Historical Expenditures by Expense Type

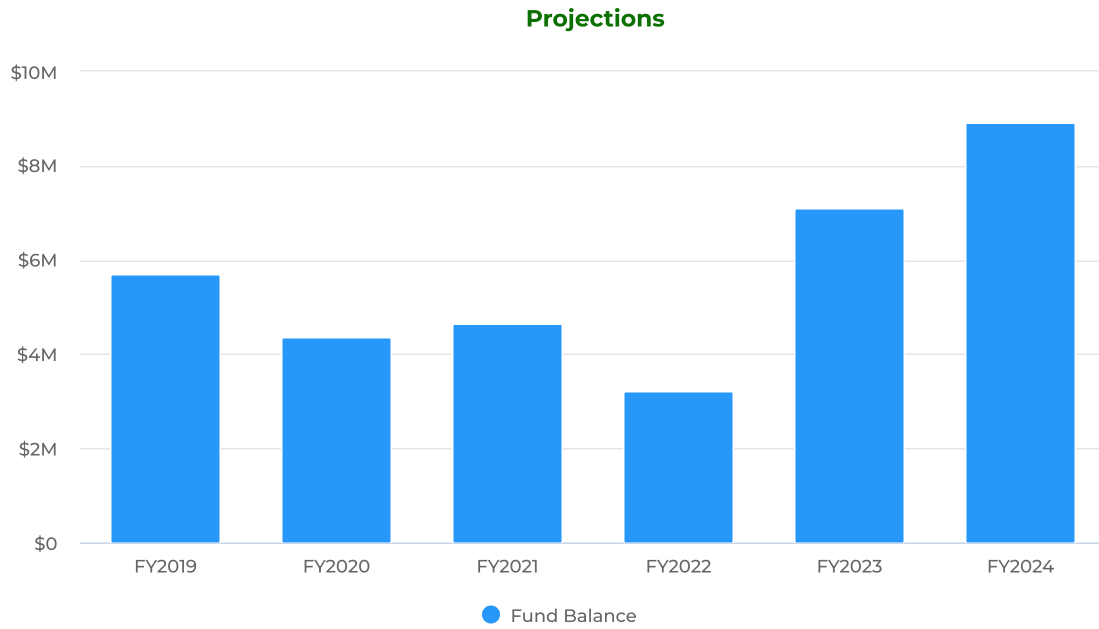


Name	FY2024 Revised Budget	FY2024 YTD	FY2025 Budgeted	FY2024 Revised Budget vs. FY2025 Budgeted (% Change)
Expense Objects				
Employee Benefits	\$19,670,000	\$17,684,514	\$20,225,000	2.8%
Professional and Technical Services	\$183,000	\$1,297,745	\$517,000	182.5%
Other Purchased Services	\$1,000,000	\$991,048	\$940,000	-6%
Supplies and Materials	\$30,000	\$31,620	\$35,000	16.7%
Other	\$10,500	\$11,026	\$11,000	4.8%
<b>Total Expense Objects:</b>	<b>\$20,893,500</b>	<b>\$20,015,953</b>	<b>\$21,728,000</b>	<b>4%</b>



## Fund Balance

The recommendation is to maintain six months of claims expenditures through fund balance. The district has been improving its fund balance ratio over the past few years and is at a level consistent with the recommendation.



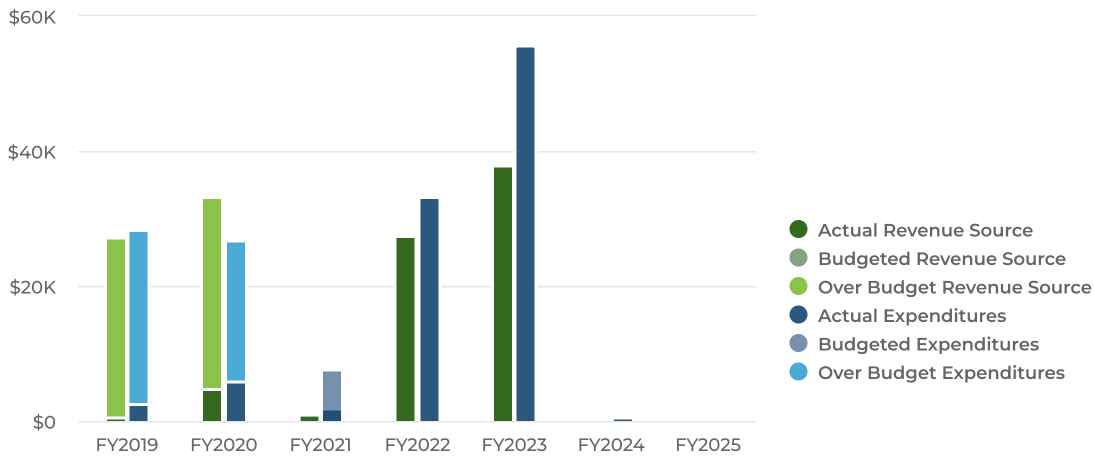


## Agency Fund

The Agency Fund accounts for assets held by the District in a trustee capacity or as an agent for individuals, private organizations, other governmental units, and/or other funds.

### Summary

Fargo Public Schools is projecting \$500 of revenue in FY2025, which represents a 0% increase over the prior year. Budgeted expenditures are projected to increase by 0% or \$500 to \$500 in FY2025.

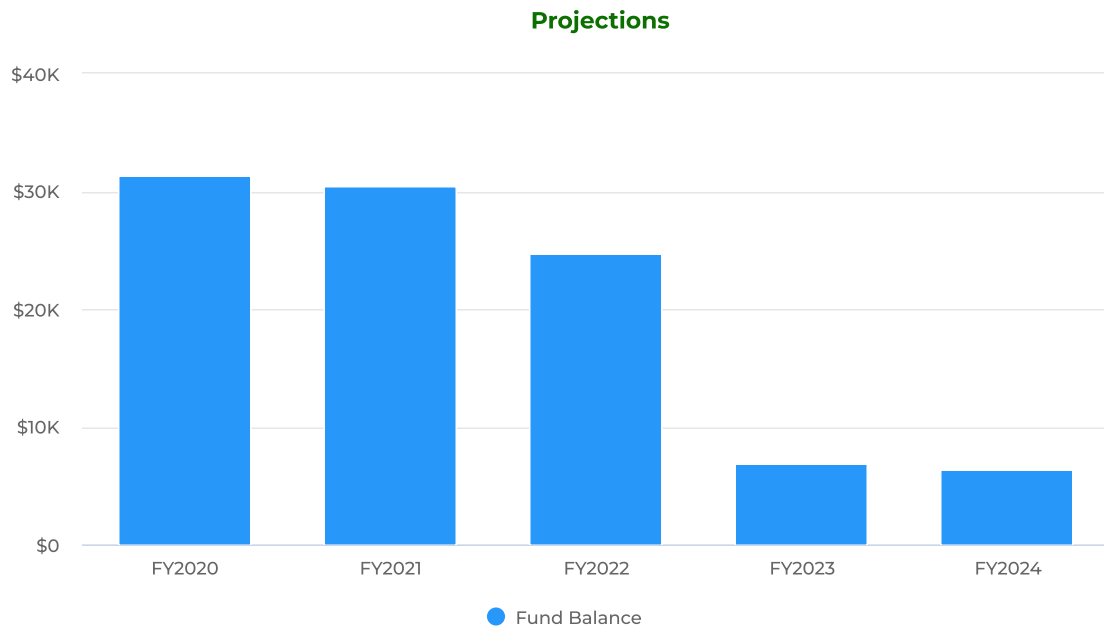


### Agency Fund Comprehensive Summary

Name	FY2024 Revised Budget	FY2024 YTD	FY2025 Budgeted
Beginning Fund Balance:	\$6,929	\$6,929	\$6,334
Revenues			
Revenue from Local Sources	\$0	\$0	\$500
Total Revenues:	\$0	\$0	\$500
Expenditures			
Other	\$0	\$594	\$500
Total Expenditures:	\$0	\$594	\$500
Total Revenues Less Expenditures:	\$0	-\$594	\$0
Ending Fund Balance:	\$6,929	\$6,335	\$6,334



## Fund Balance



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# **SCHOOL EXPENDITURES**

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## Elementary Schools



**Missy Eidsness**

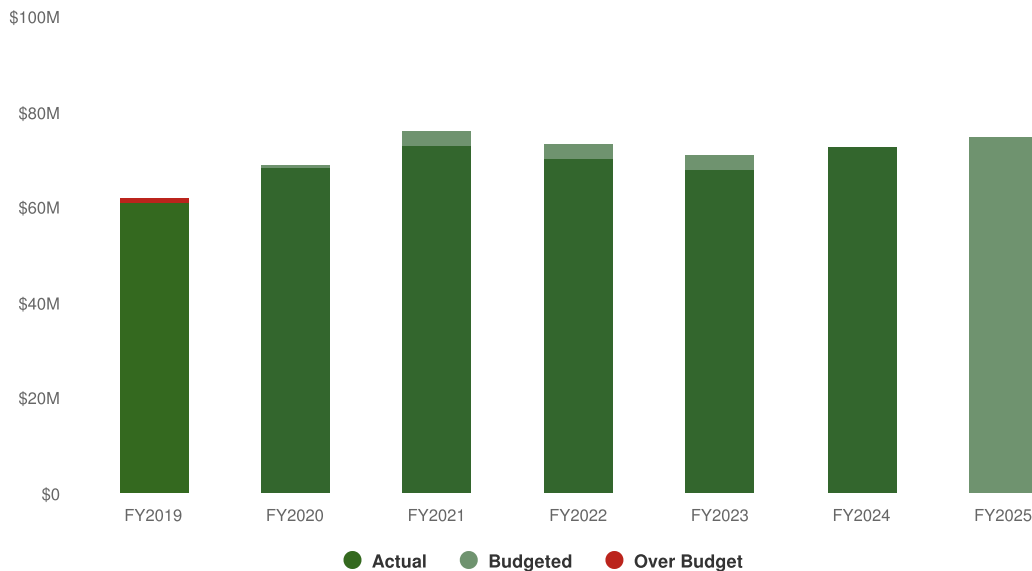
Associate Superintendent Elementary

The District operates 16 elementary schools with an enrollment of 5,000+ students. The average elementary class size is 19. The elementary grade configuration is grades Kindergarten through 5th. The following information represents costs specifically allocated to elementary.

### Expenditures Summary

**\$74,779,427** **\$2,149,616**  
(2.96% vs. prior year)

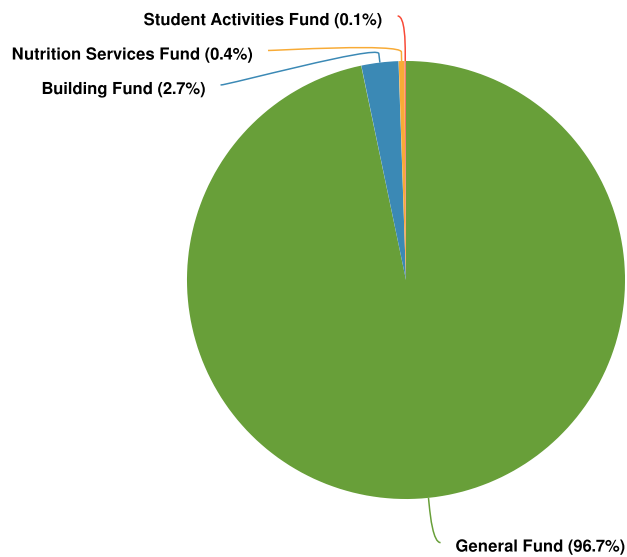
#### Elementary Schools Proposed and Historical Budget vs. Actual





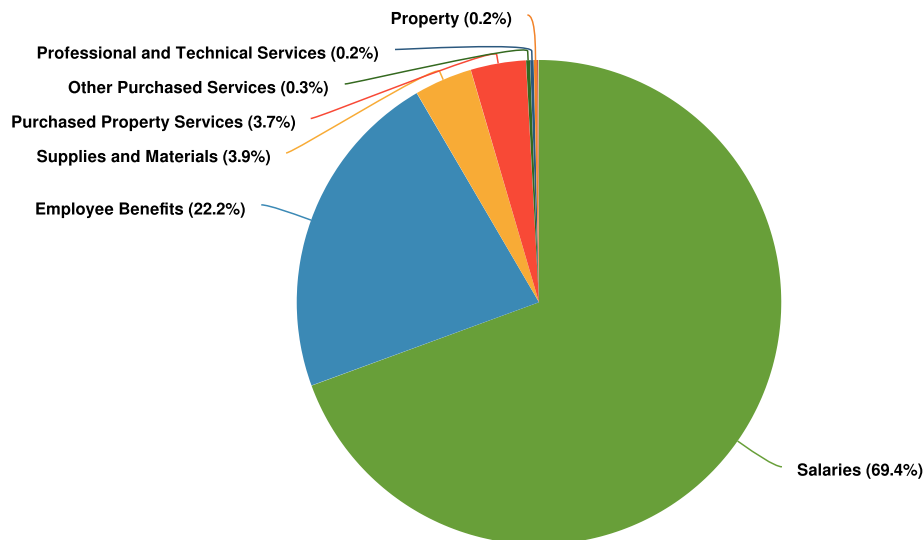
## Elementary Expenditures by Fund

### 2025 Expenditures by Fund



## Expenditures by Expense Type

### Budgeted Expenditures by Expense Type



# Bennett Elementary



**Sara Schafer**  
Principal

Bennett Elementary opened in August 2000 and was named in honor of Dr. Vern Bennett, who retired after serving as superintendent of Fargo Public Schools from 1971-1999. It was built on a site of 30 acres developed by Fargo Public Schools, Fargo Park District, and FM Athletics.

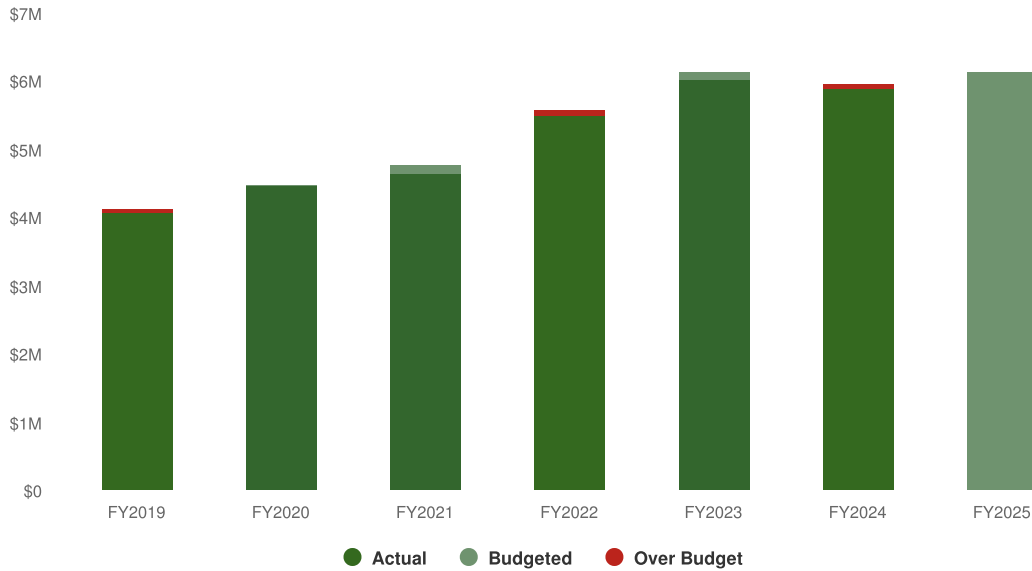
The average enrollment is 630.

The following represents expenditures specifically allocated to the school.

## Expenditures Summary

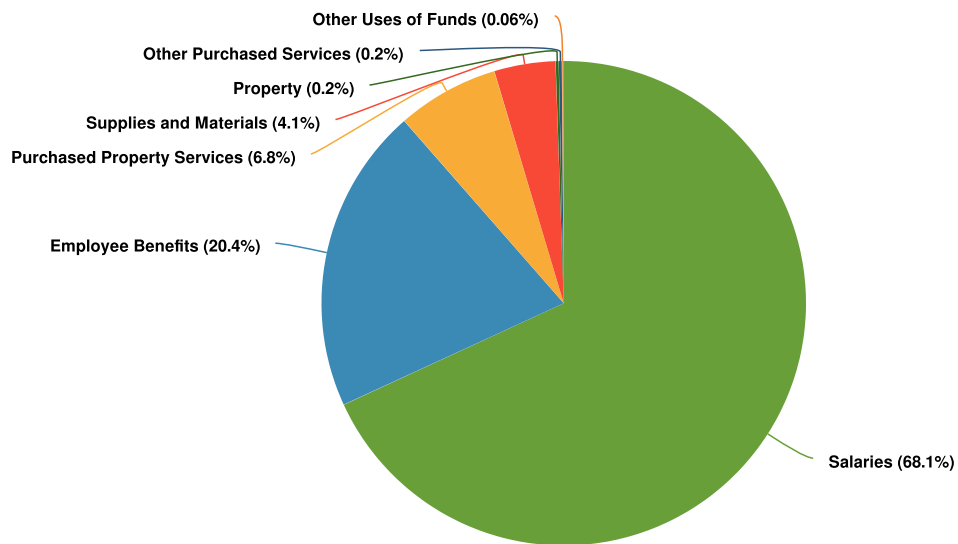
**\$6,136,814**    **\$237,466**  
(4.03% vs. prior year)

### Bennett Elementary Proposed and Historical Budget vs. Actual

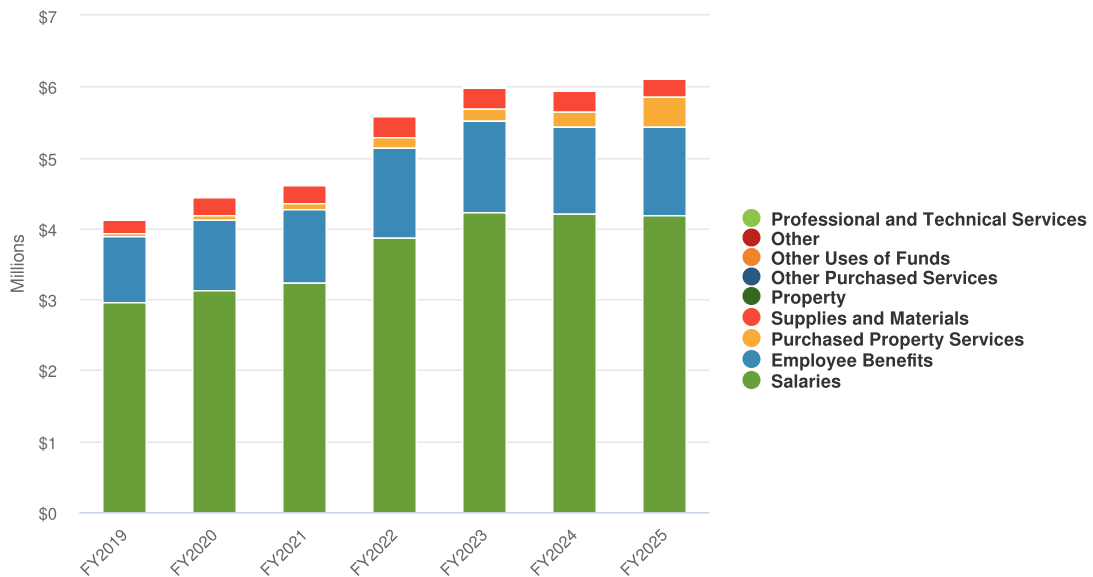


# Expenditures by Expense Type

## Budgeted Expenditures by Expense Type



## Budgeted and Historical Expenditures by Expense Type



# Centennial Elementary



**Bobby Olson**  
Principal

Centennial Elementary opened in 1989, the year North Dakota celebrated its centennial. The school is a member of the North Central Association Commission on Schools, a respected school accreditation and evaluation organization, which evaluates our growth and development as a school.

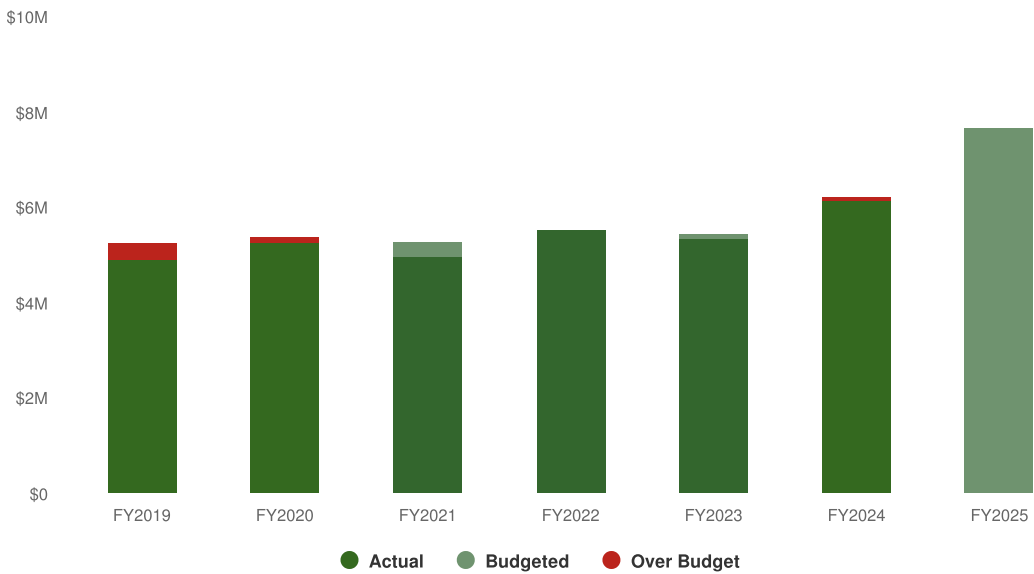
The average enrollment is 615.

The following represents expenditures specifically allocated to the school.

## Expenditures Summary

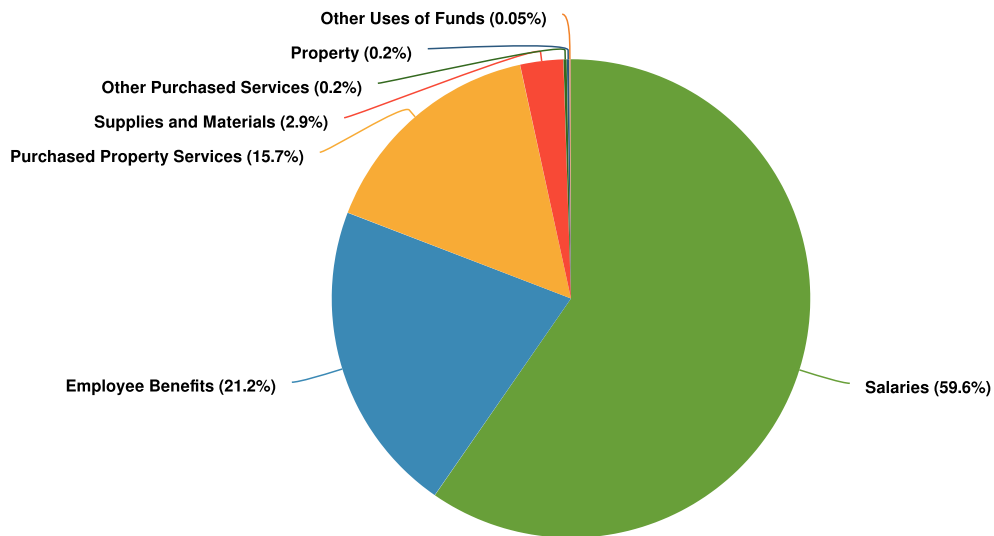
**\$7,681,044**    **\$1,559,693**  
(25.48% vs. prior year)

Centennial Elementary Proposed and Historical Budget vs. Actual

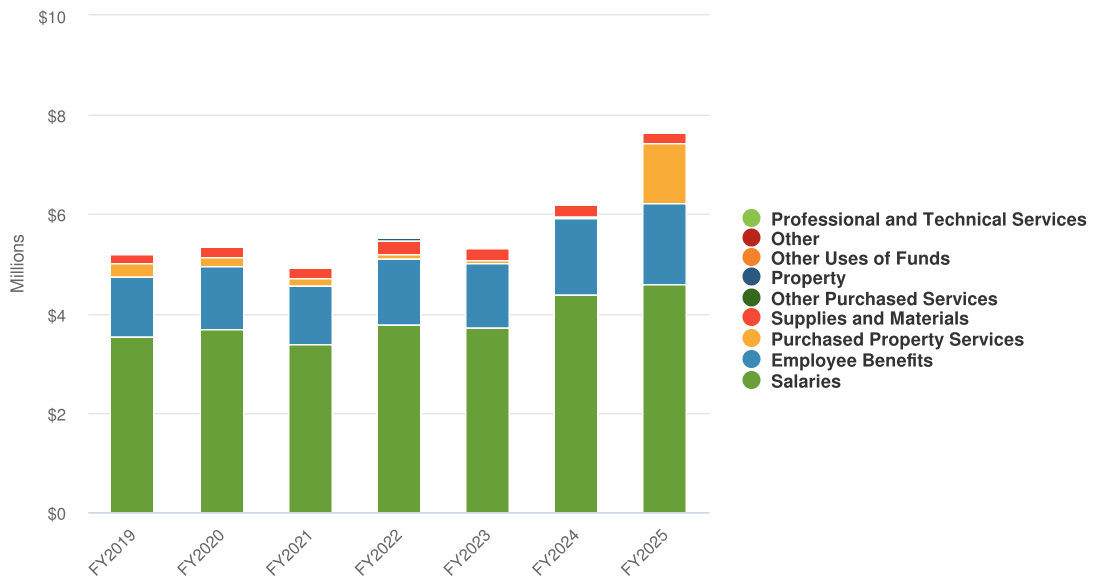


# Expenditures by Expense Type

## Budgeted Expenditures by Expense Type



## Budgeted and Historical Expenditures by Expense Type



# Clara Barton/Hawthorne Elementary



**Rebecca Folden**  
Principal

At one time, Clara Barton and Hawthorne were two separate schools. Each school housed its own student population in grades K-5. In 2003, the schools were paired. Clara Barton and Hawthorne schools are part of a very close-knit neighborhood whose residents continue to support and advocate on behalf of their schools. K-2 students are housed at Hawthorne and grades 3-5 attend Clara Barton.

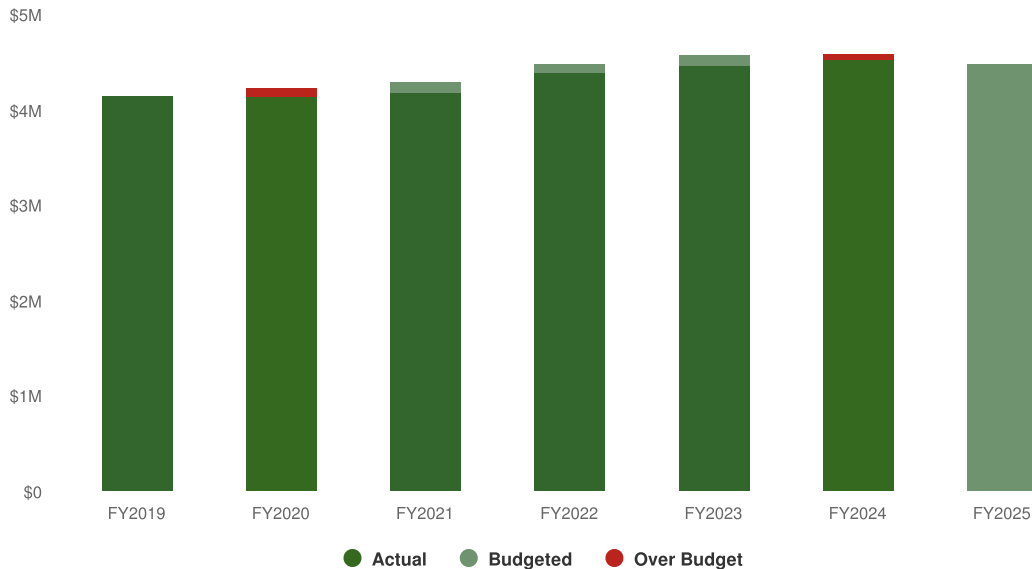
The average enrollment is 320.

The following represents expenditures specifically allocated to the school.

## Expenditures Summary

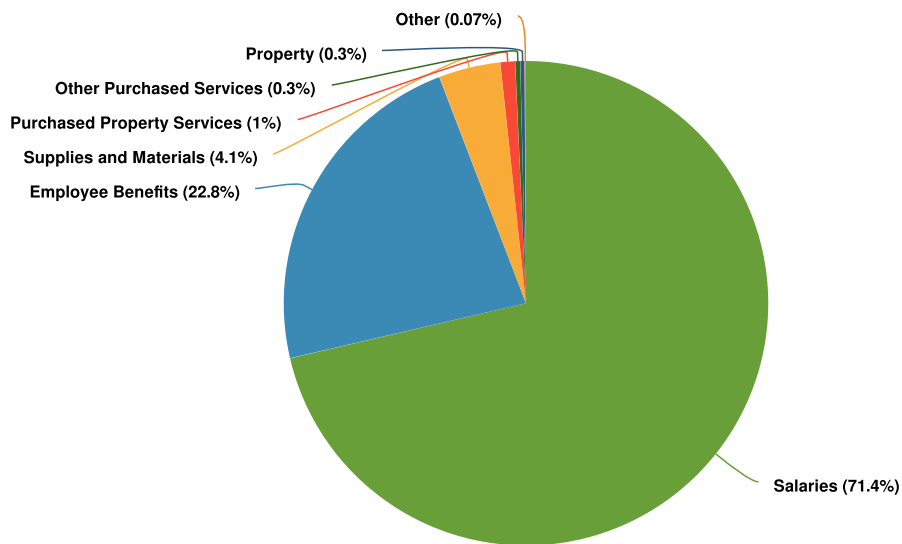
**\$4,484,689** **-\$42,635**  
(-0.94% vs. prior year)

Clara Barton/Hawthorne Elementary Proposed and Historical Budget vs. Actual

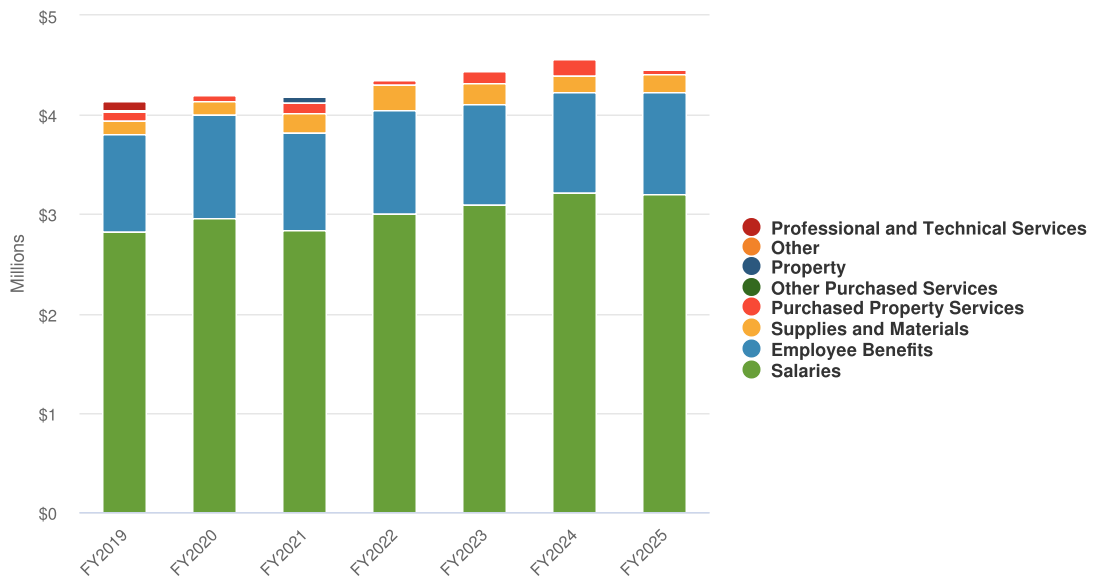


# Expenditures by Expense Type

## Budgeted Expenditures by Expense Type



## Budgeted and Historical Expenditures by Expense Type



# Eagles Elementary



**Jennifer Jung**  
Principal

Eagles Elementary opened in August 2016. The original structure was built in 1969 by the Fraternal Order of Eagles as their meeting hall. The Fargo Public Schools purchased the building in 1996, and it has been used for several educational programs over the years until the addition and remodeling of Eagles Elementary.

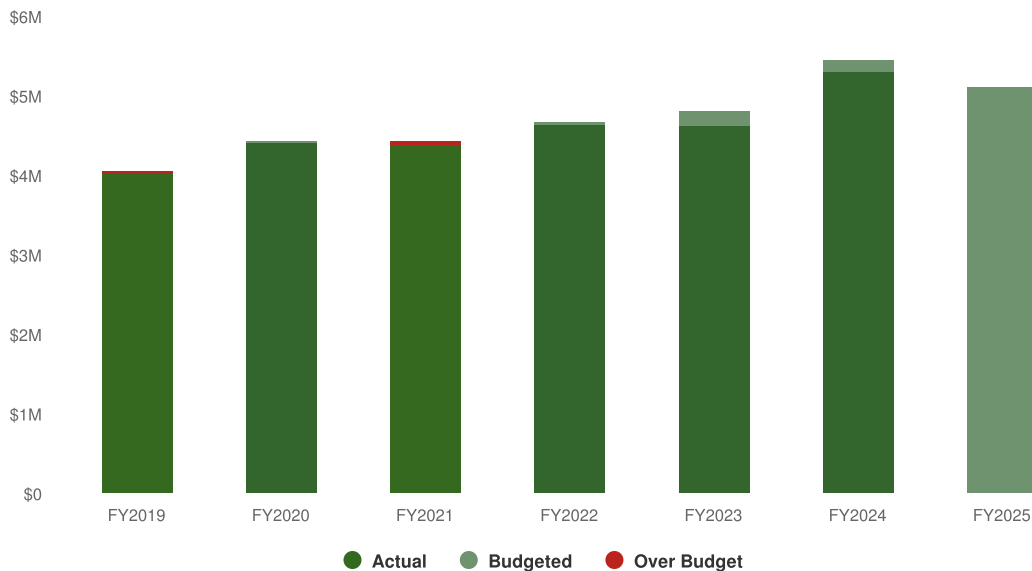
The average enrollment is 300.

The following represents expenditures specifically allocated to the school.

## Expenditures Summary

**\$5,110,092** **-\$340,294**  
(-6.24% vs. prior year)

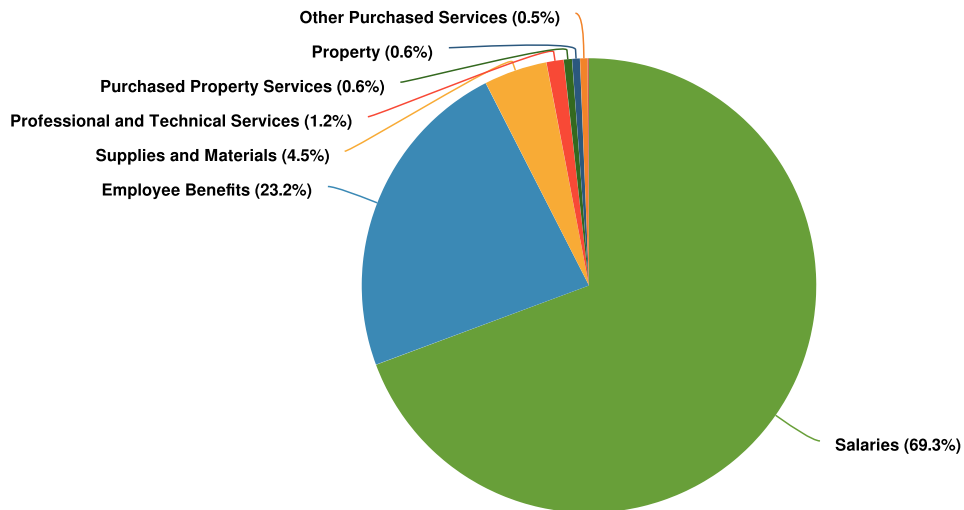
### Eagles Elementary Proposed and Historical Budget vs. Actual



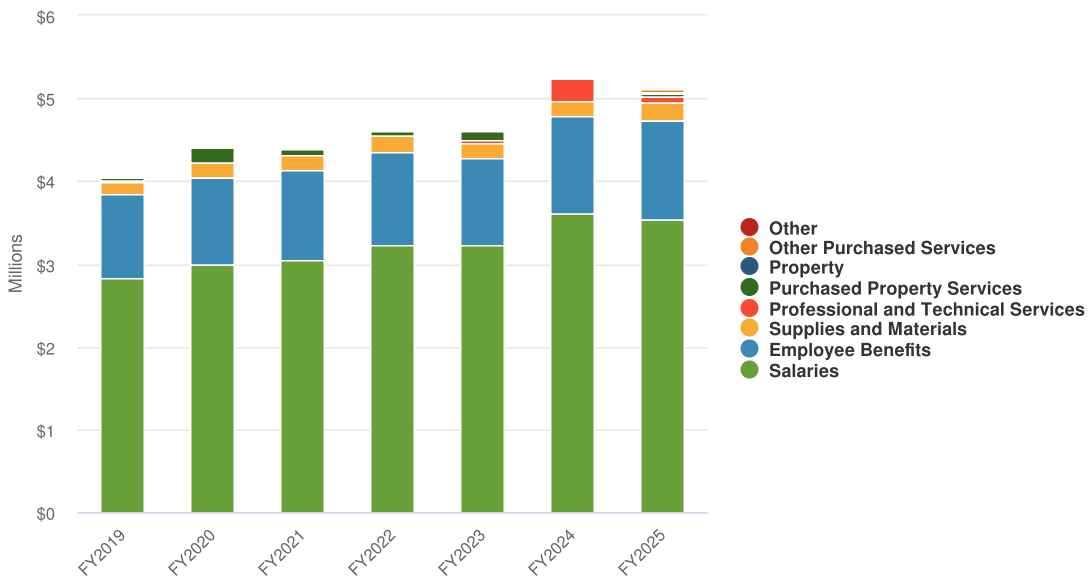


# Expenditures by Expense Type

## Budgeted Expenditures by Expense Type



## Budgeted and Historical Expenditures by Expense Type



# Ed Clapp Elementary



**Jennifer Schuldheisz**  
Principal

Ed Clapp Elementary opened in August 2015 and was built on land previously known as Ed Clapp Park. Rather than being built in a newly developed area like most new schools, Ed Clapp Elementary was an “in-fill” project built in a well-established neighborhood.

The average enrollment is 450.

The following represents expenditures specifically allocated to the school.

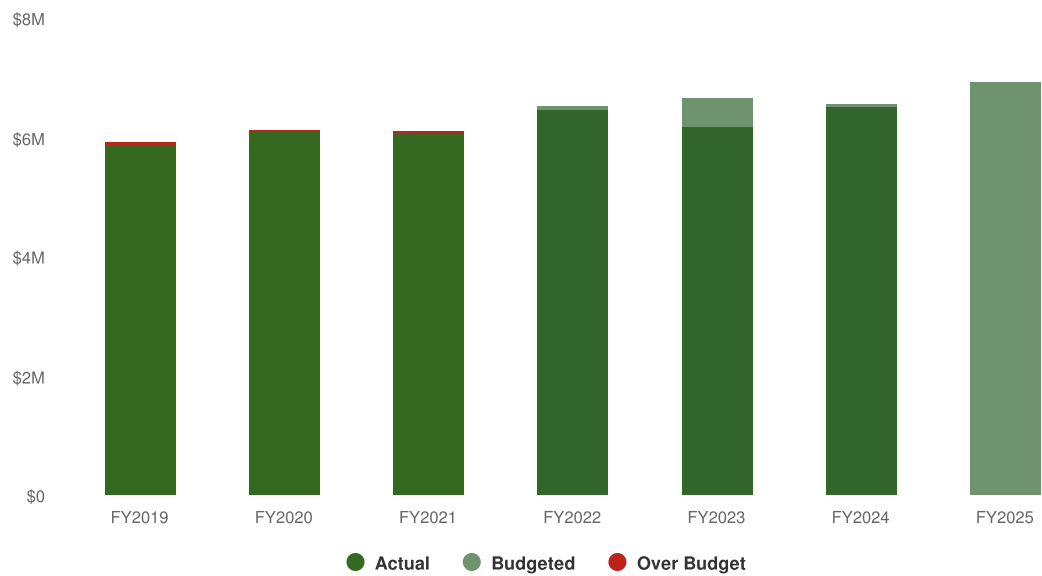
## Expenditures Summary

\$6,949,989

\$396,075

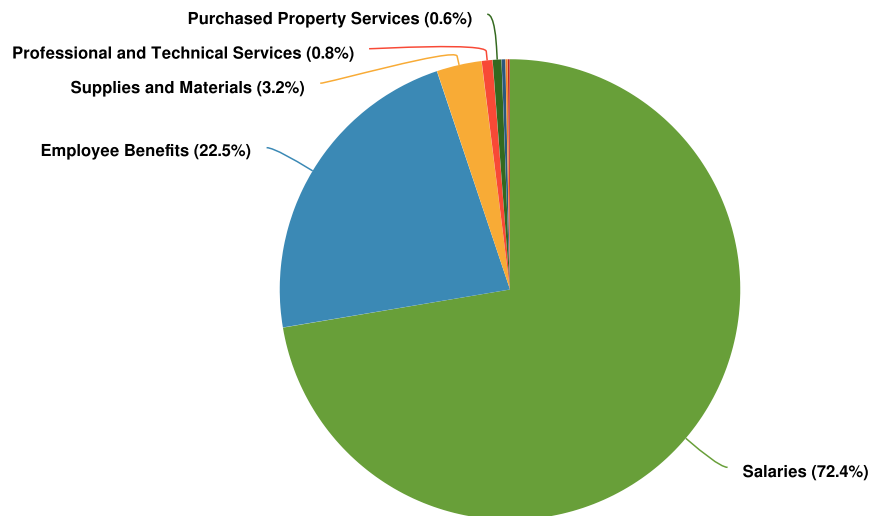
(6.04% vs. prior year)

Ed Clapp Elementary Proposed and Historical Budget vs. Actual

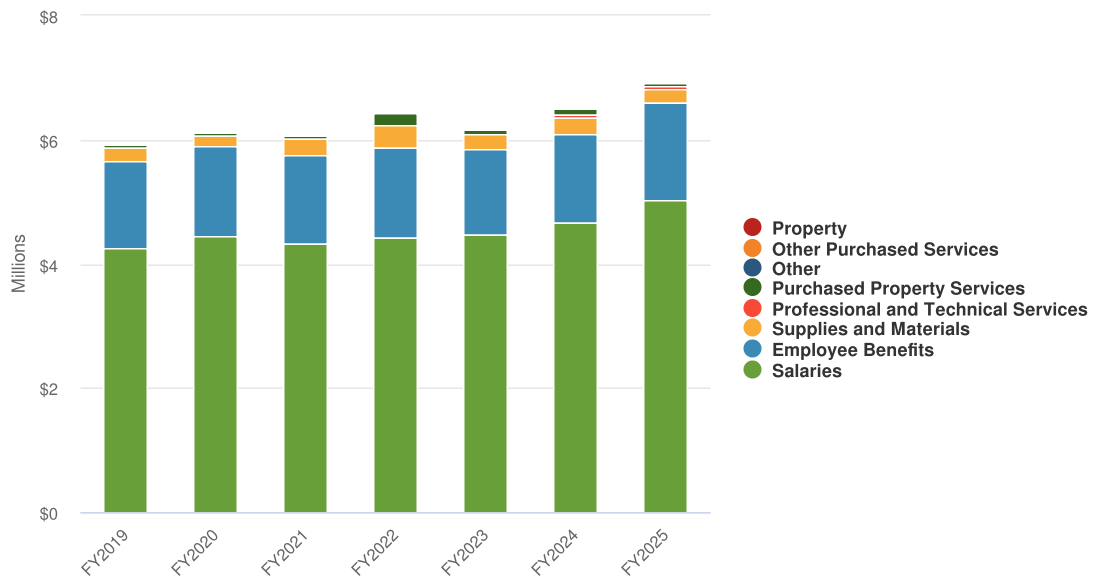


# Expenditures by Expense Type

## Budgeted Expenditures by Expense Type



## Budgeted and Historical Expenditures by Expense Type



# Horace Mann/Roosevelt Elementary



**Leandra Ostrom**  
Principal

The Horace Mann School building was completed in 1915 and was occupied in December 1915. The school was built on the city's circus grounds, which was considered to be in the country. There were two homes within a block of the school. Kindergarten was added on a permanent basis in 1952. There were no additions to the school until 1995, when an elevator was added to the facility.

The Roosevelt School building was completed in 1921, and the school was occupied in February 1922. The original building was 38,268 square feet and was built for a cost of \$216,000 and originally served as a Junior High School.

Due to declining enrollment on the north side of Fargo, Horace Mann and Roosevelt were paired starting in 2008. Grades K-2 are housed at Horace Mann and grades 3-5 are housed at Roosevelt.

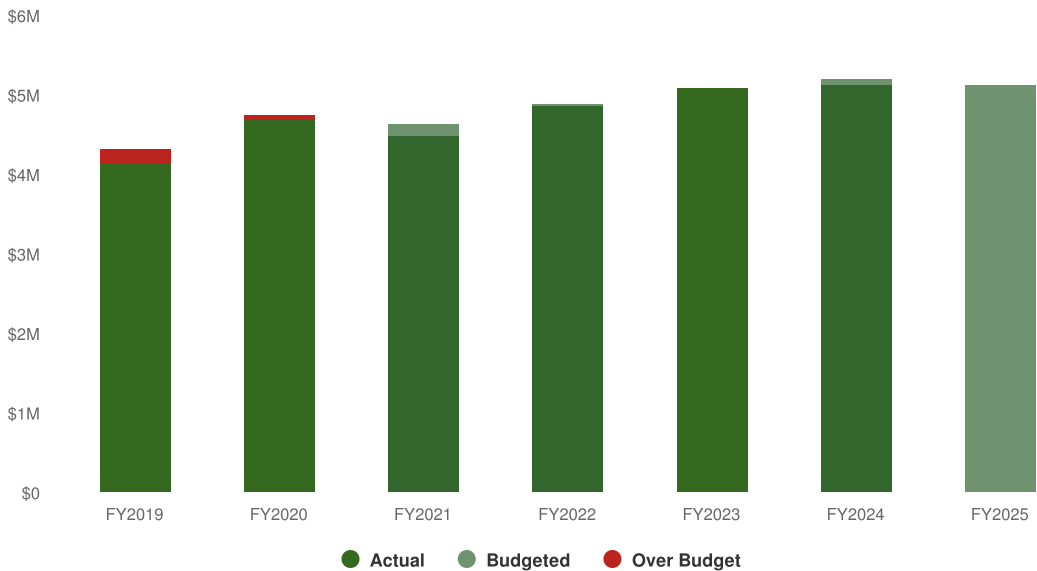
The average enrollment is 360.

The following represents expenditures specifically allocated to the school.

## Expenditures Summary

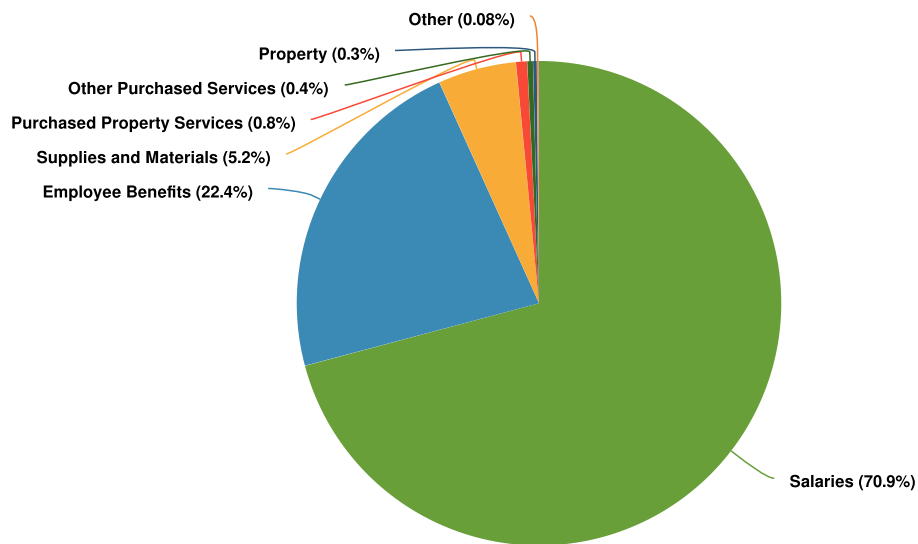
**\$5,125,966** **-\$81,300**  
(-1.56% vs. prior year)

Horace Mann/Roosevelt Elementary Proposed and Historical Budget vs. Actual

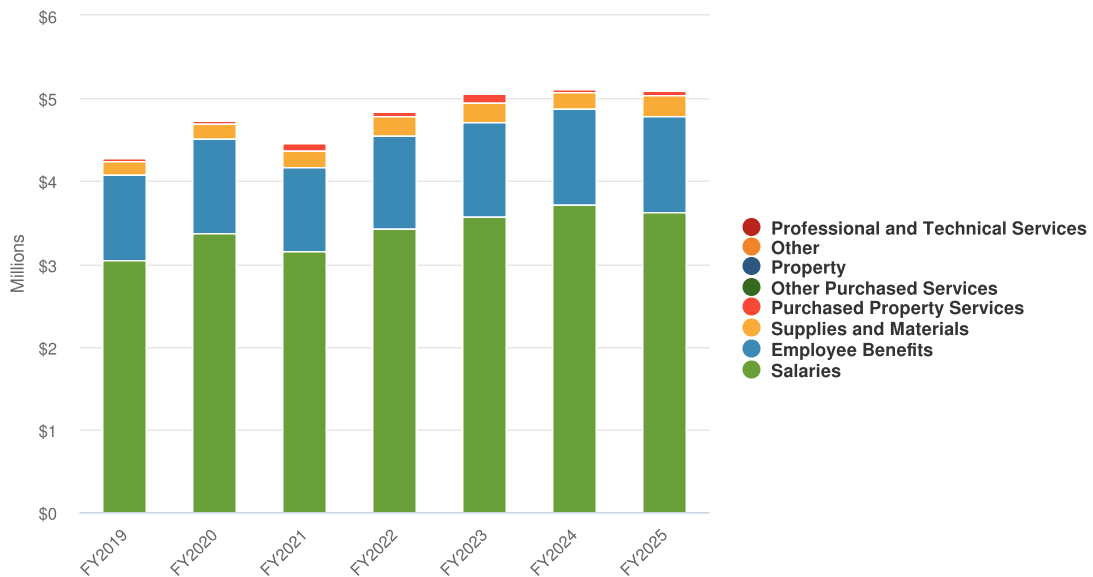


# Expenditures by Expense Type

## Budgeted Expenditures by Expense Type



## Budgeted and Historical Expenditures by Expense Type



# Jefferson Elementary



**Beth Olson**  
Principal

Jefferson School was established in 1921 near the center of Fargo in a well-established, diverse neighborhood. The neighborhood is composed of older established homes, apartment buildings, government-subsidized homes, and a trailer court. In the fall of 2007, Jefferson Elementary opened a new building on the west side of its campus to accommodate the increased student population after the closing of Carl Ben Eielson Elementary.

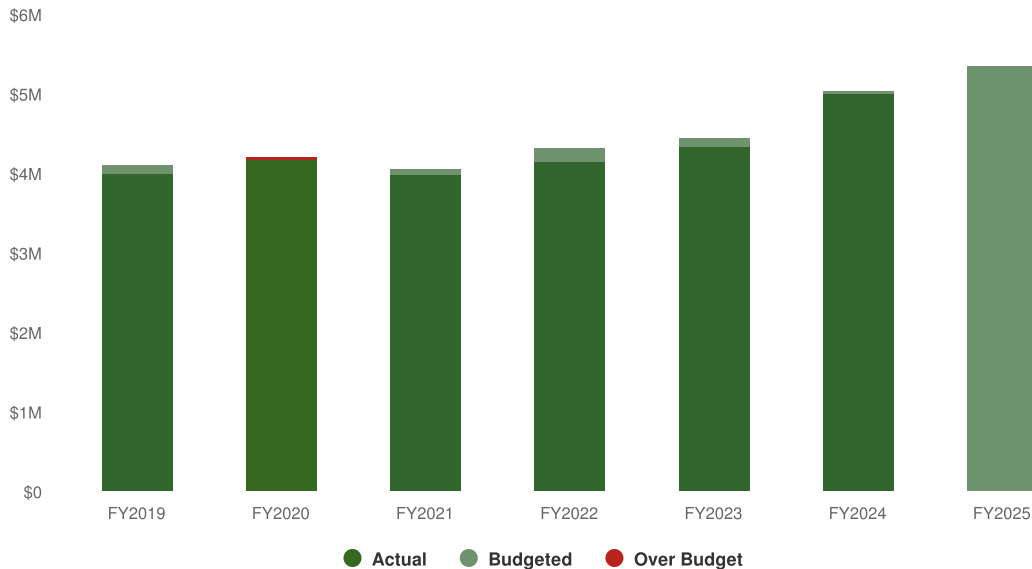
The average enrollment is 295.

The following represents expenditures specifically allocated to the school.

## Expenditures Summary

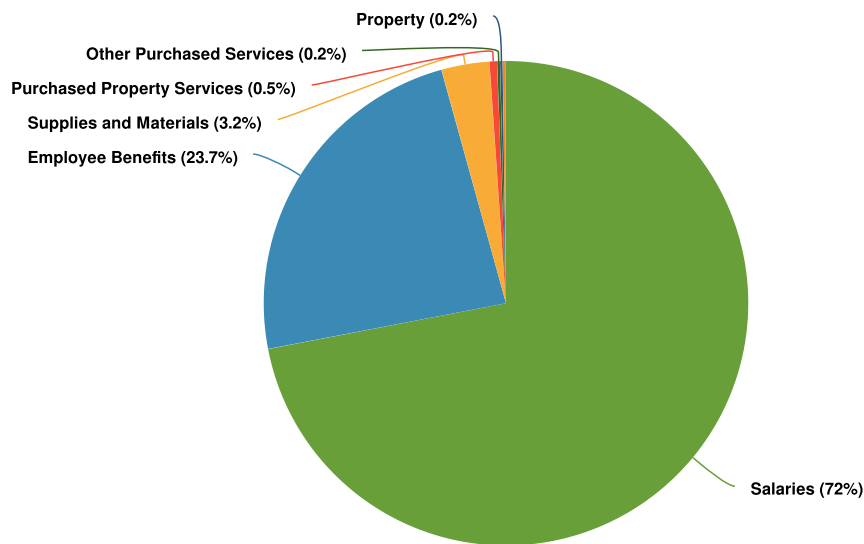
**\$5,354,485**    **\$323,433**  
(6.43% vs. prior year)

### Jefferson Elementary Proposed and Historical Budget vs. Actual

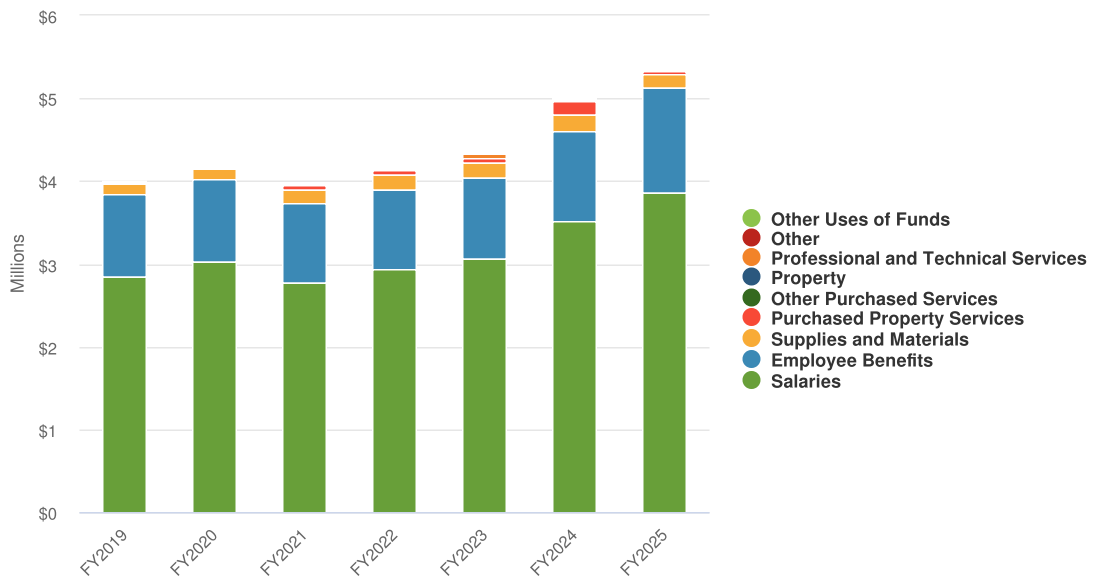


# Expenditures by Expense Type

## Budgeted Expenditures by Expense Type



## Budgeted and Historical Expenditures by Expense Type



# Kennedy Elementary



**Karrie Pederson**  
Principal

Kennedy Elementary School opened in the fall of 2006, welcoming students in grades K-5.

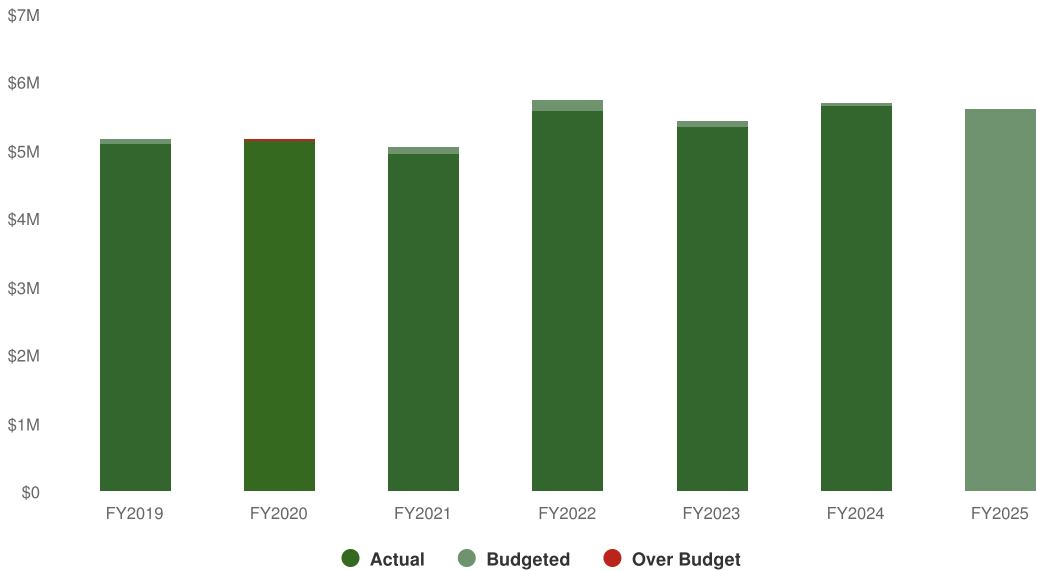
The average enrollment is 450.

The following represents expenditures specifically allocated to the school.

## Expenditures Summary

**\$5,608,074** **-\$92,139**  
(-1.62% vs. prior year)

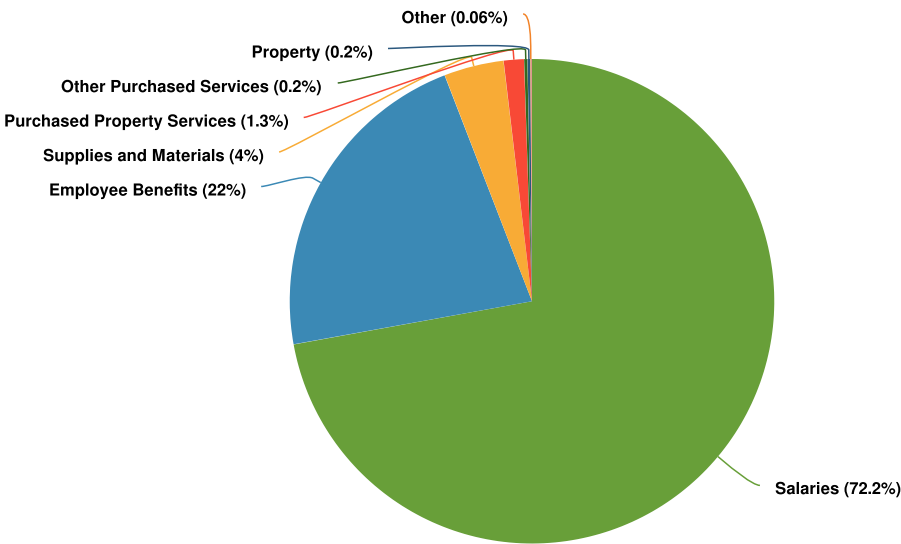
Kennedy Elementary Proposed and Historical Budget vs. Actual



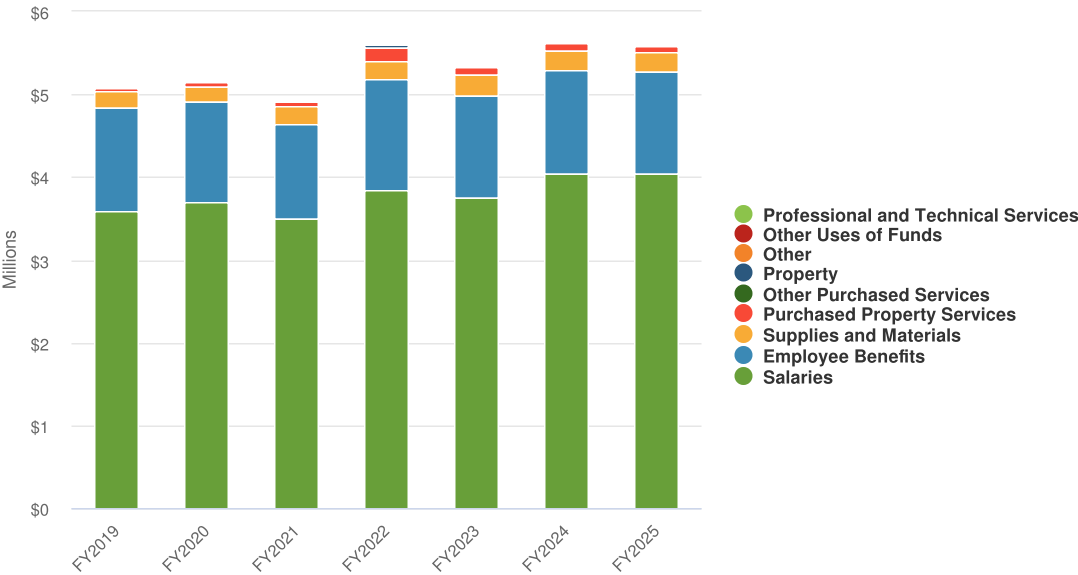


# Expenditures by Expense Type

## Budgeted Expenditures by Expense Type



## Budgeted and Historical Expenditures by Expense Type



# Lewis & Clark Elementary



**Jason Cressap**  
Principal

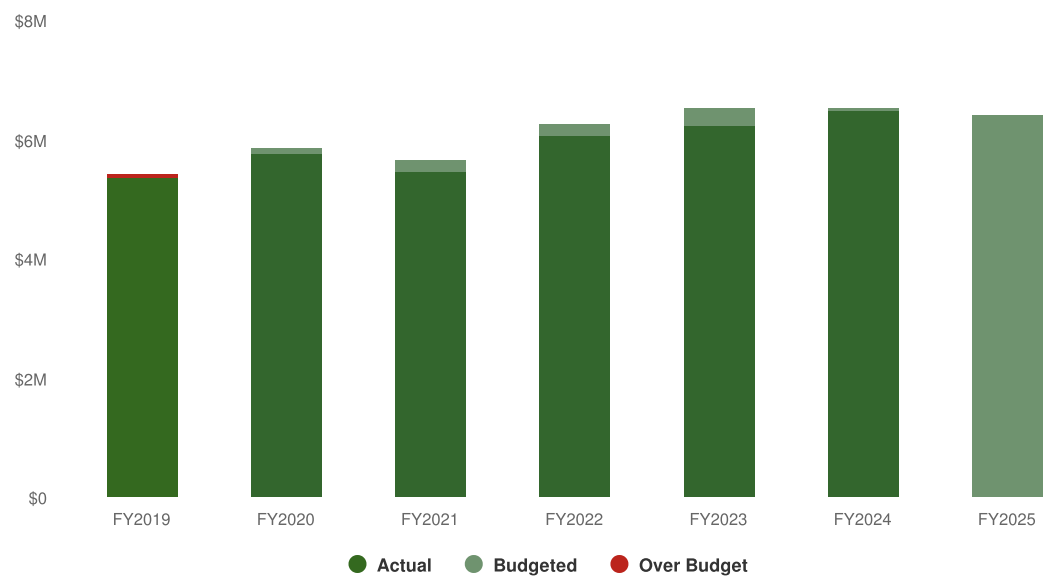
The average enrollment is 430.

The following represents expenditures specifically allocated to the school.

## Expenditures Summary

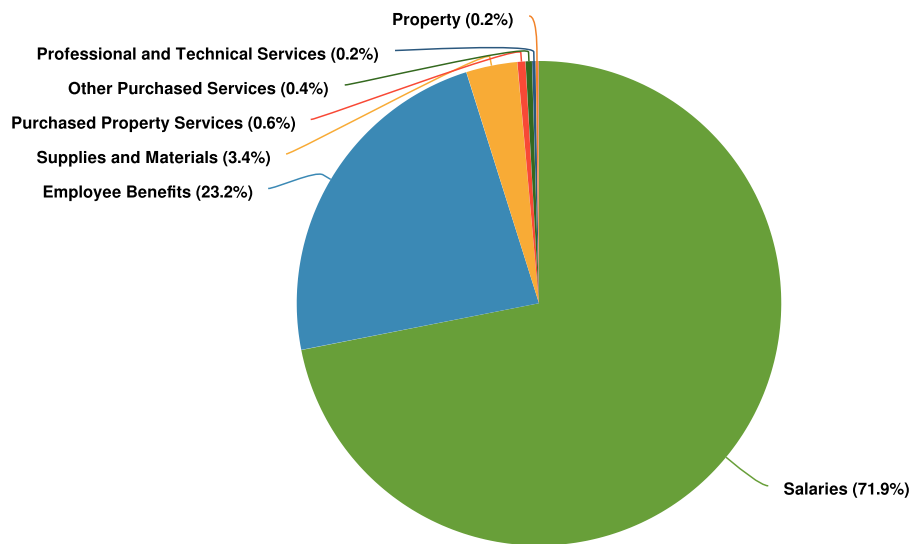
**\$6,421,418**    **-\$123,972**  
(-1.89% vs. prior year)

Lewis & Clark Elementary Proposed and Historical Budget vs. Actual

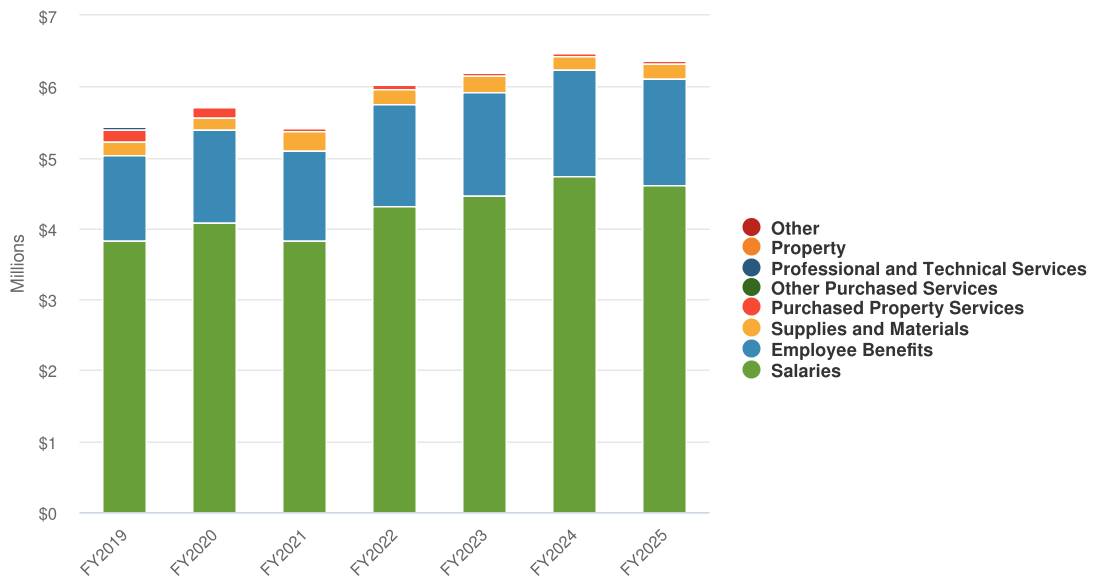


# Expenditures by Expense Type

## Budgeted Expenditures by Expense Type



## Budgeted and Historical Expenditures by Expense Type



# Lincoln Elementary



Megan Kiser  
Principal

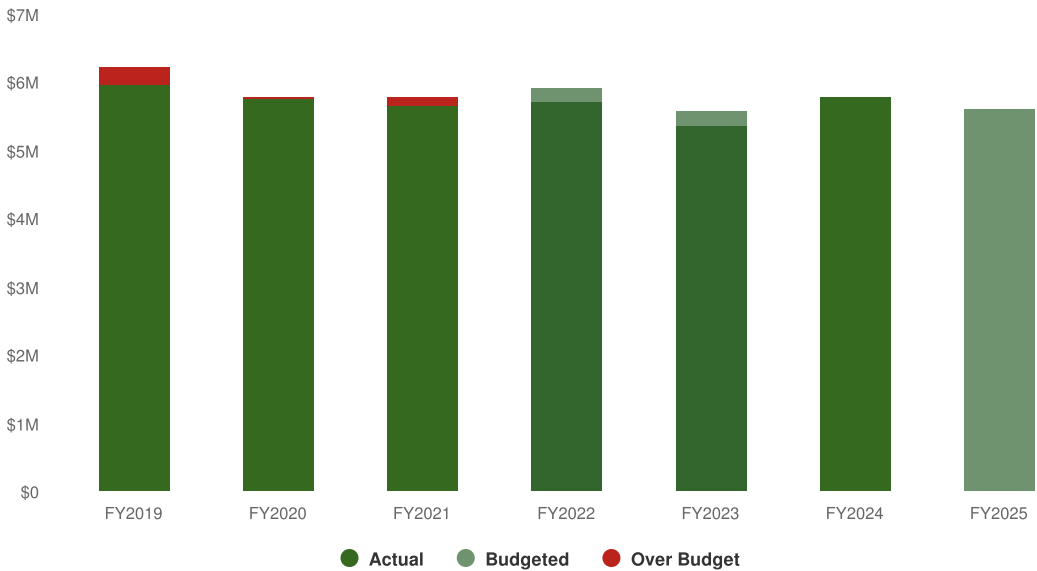
The average enrollment is 320.

The following represents expenditures specifically allocated to the school.

## Expenditures Summary

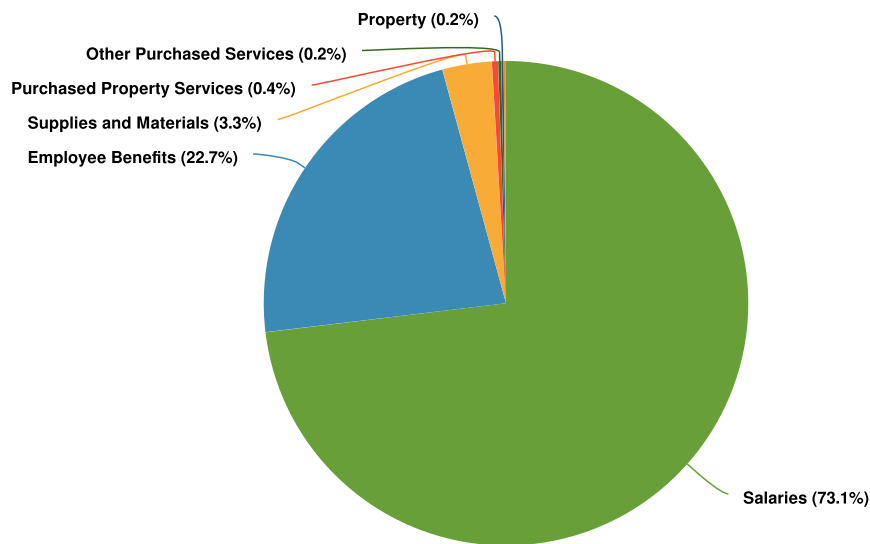
**\$5,610,631** **-\$180,983**  
(-3.12% vs. prior year)

Lincoln Elementary Proposed and Historical Budget vs. Actual

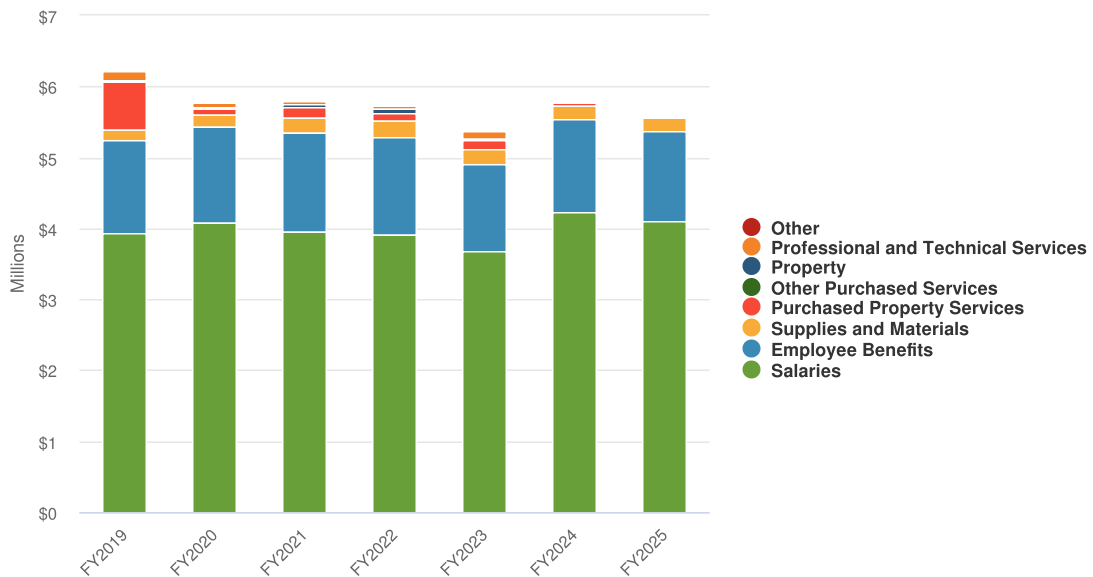


# Expenditures by Expense Type

## Budgeted Expenditures by Expense Type



## Budgeted and Historical Expenditures by Expense Type



# Longfellow Elementary



**Eric Henrickson**  
Principal

Longfellow opened its doors in September 1962. Residential construction was taking place to the west of Elm Street and only Peterson Farm could be seen in the distance on the forty acres lying north of the building. A library and two more classroom wings were soon added to the building to accommodate a growing north side, and two additional classroom wings were added to the north of the building by the late 1970s. Three more classrooms were added to the front of the building in the early 90s. In the spring of 2005, a new multipurpose room/lunchroom and a larger gymnasium were built on the northwest corner of the building.

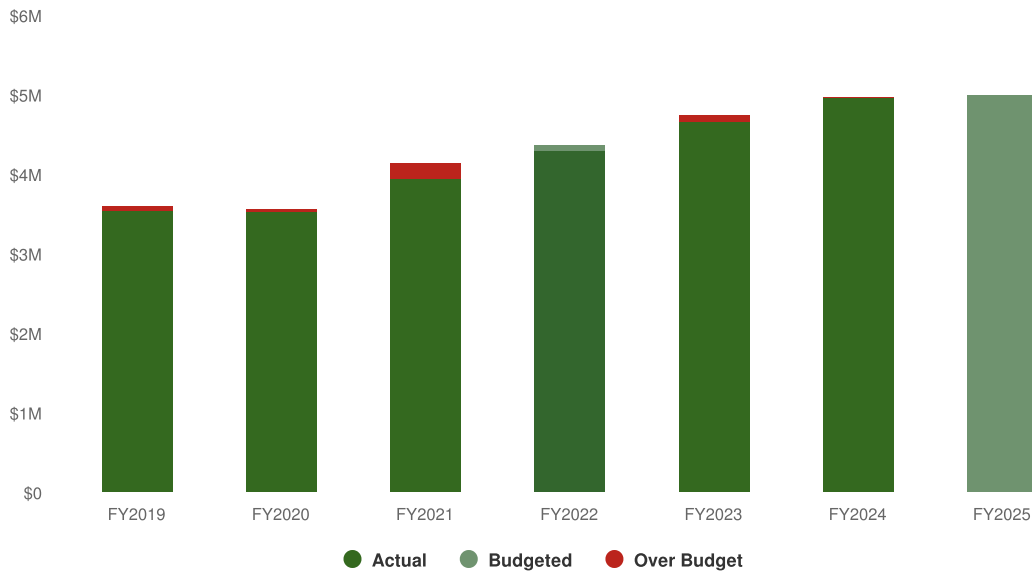
The average enrollment is 385.

The following represents expenditures specifically allocated to the school.

## Expenditures Summary

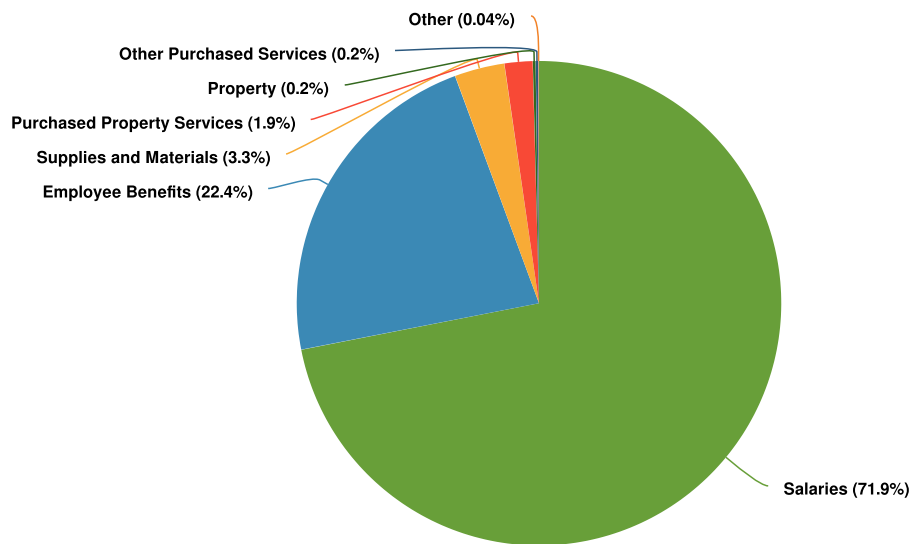
**\$5,005,007** **\$40,661**  
(0.82% vs. prior year)

### Longfellow Elementary Proposed and Historical Budget vs. Actual

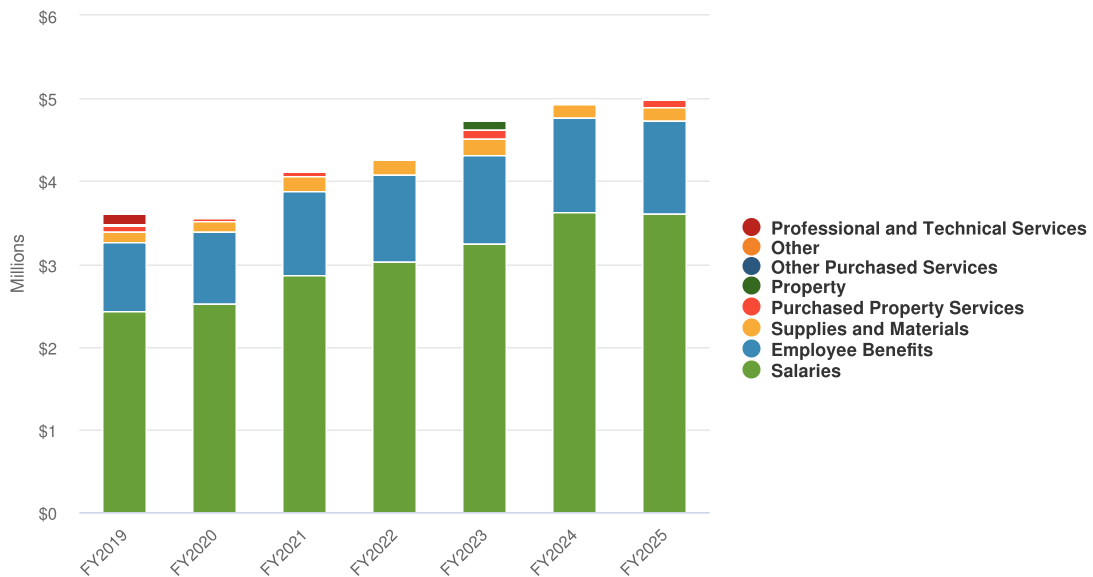


# Expenditures by Expense Type

## Budgeted Expenditures by Expense Type



## Budgeted and Historical Expenditures by Expense Type



# Madison Elementary



**Lori Conmy**  
Principal

Madison School was built in 1957 following the devastating tornado that struck Fargo on June 20, 1957. The school is a unique neighborhood school that is in the heart of the Golden Ridge development in North Fargo, just a short distance away from North Dakota State University.

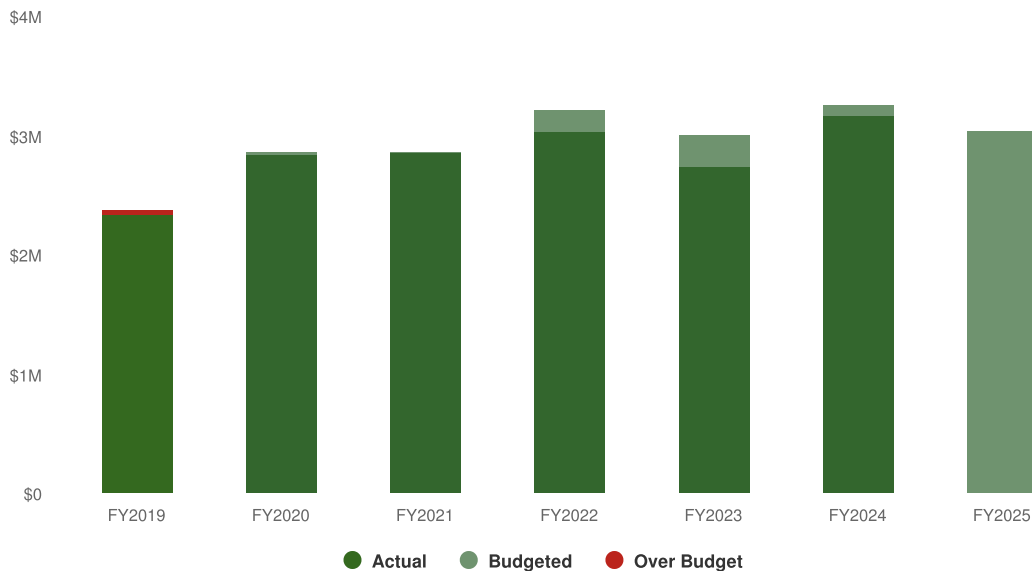
The average enrollment is 135.

The following represents expenditures specifically allocated to the school.

## Expenditures Summary

**\$3,041,443** **-\$219,247**  
(-6.72% vs. prior year)

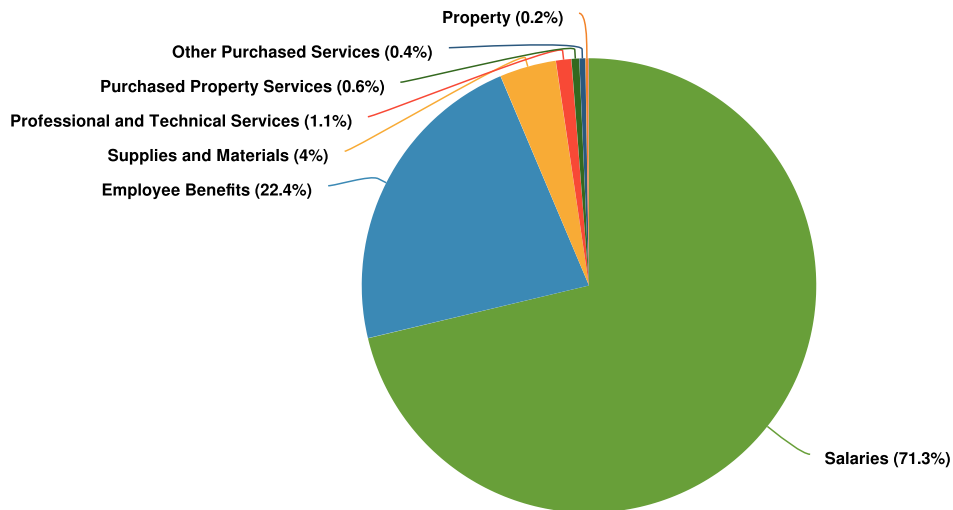
### Madison Elementary Proposed and Historical Budget vs. Actual



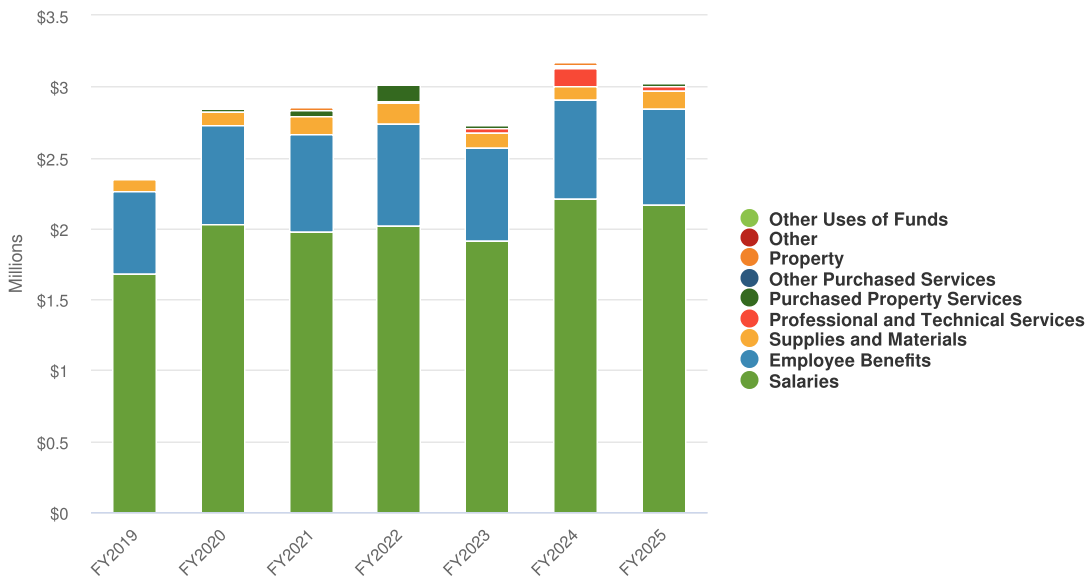


# Expenditures by Expense Type

## Budgeted Expenditures by Expense Type



## Budgeted and Historical Expenditures by Expense Type



# McKinley Elementary



**Cheryl Janssen**  
Principal

McKinley was built in the late 1950's.

The average enrollment is 165.

The following represents expenditures specifically allocated to the school.

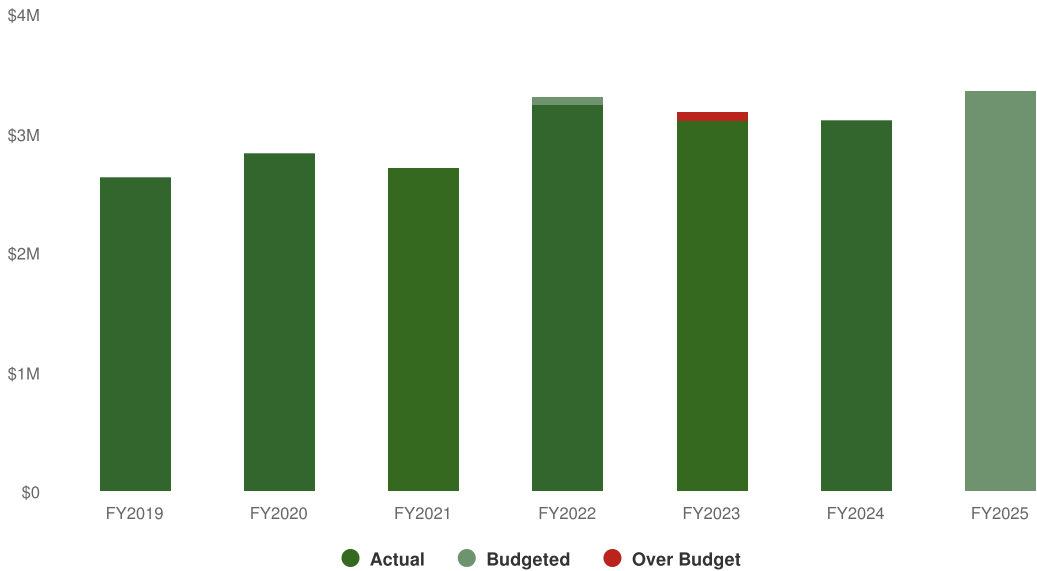
## Expenditures Summary

\$3,360,657

\$237,524

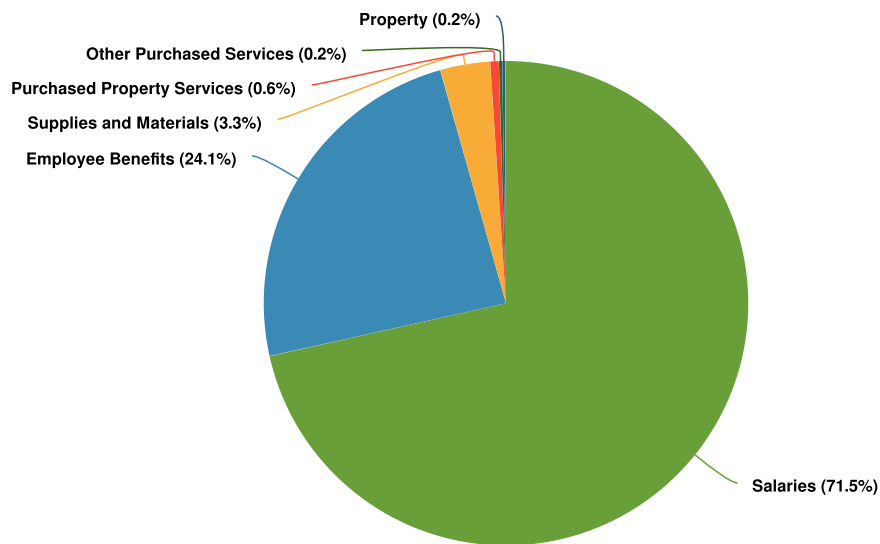
(7.61% vs. prior year)

McKinley Elementary Proposed and Historical Budget vs. Actual

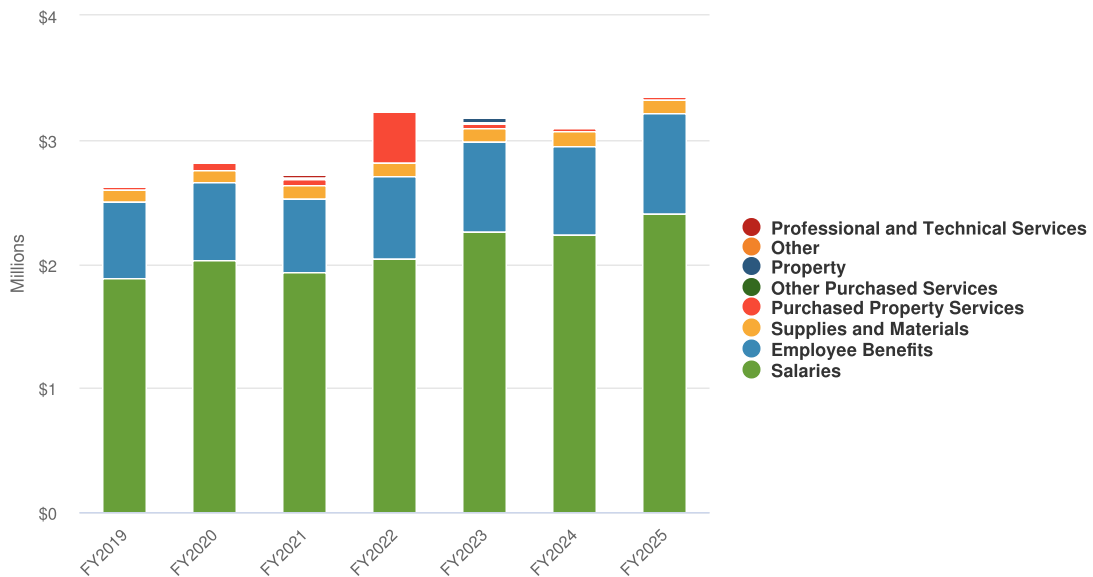


# Expenditures by Expense Type

## Budgeted Expenditures by Expense Type



## Budgeted and Historical Expenditures by Expense Type



# Washington Elementary



Cathy Selberg  
Principal

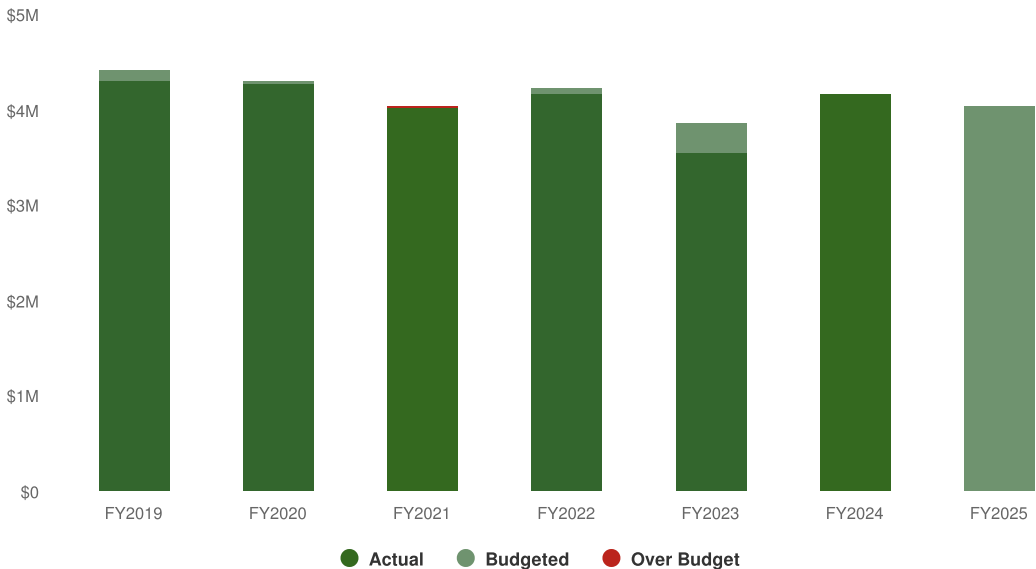
The average enrollment is 305.

The following represents expenditures specifically allocated to the school.

## Expenditures Summary

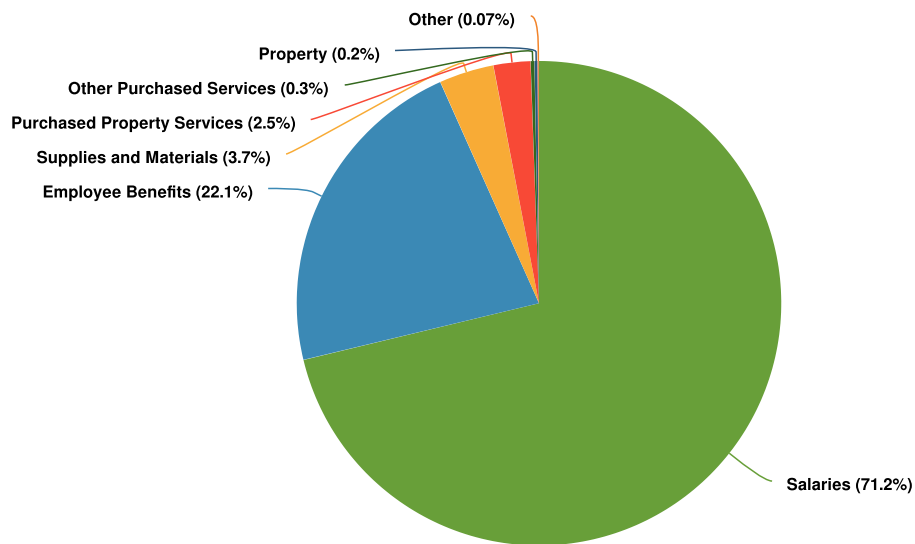
**\$4,035,166** **-\$132,324**  
(-3.18% vs. prior year)

Washington Elementary Proposed and Historical Budget vs. Actual

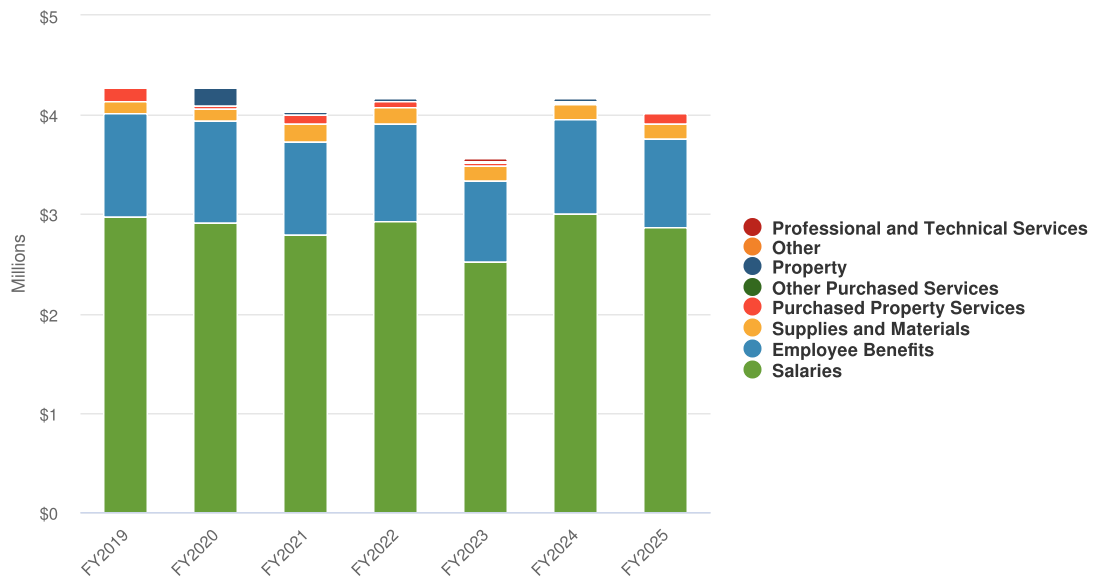


# Expenditures by Expense Type

## Budgeted Expenditures by Expense Type



## Budgeted and Historical Expenditures by Expense Type



# Middle Schools



**Dr. Robert Grosz**  
Associate Superintendent Secondary

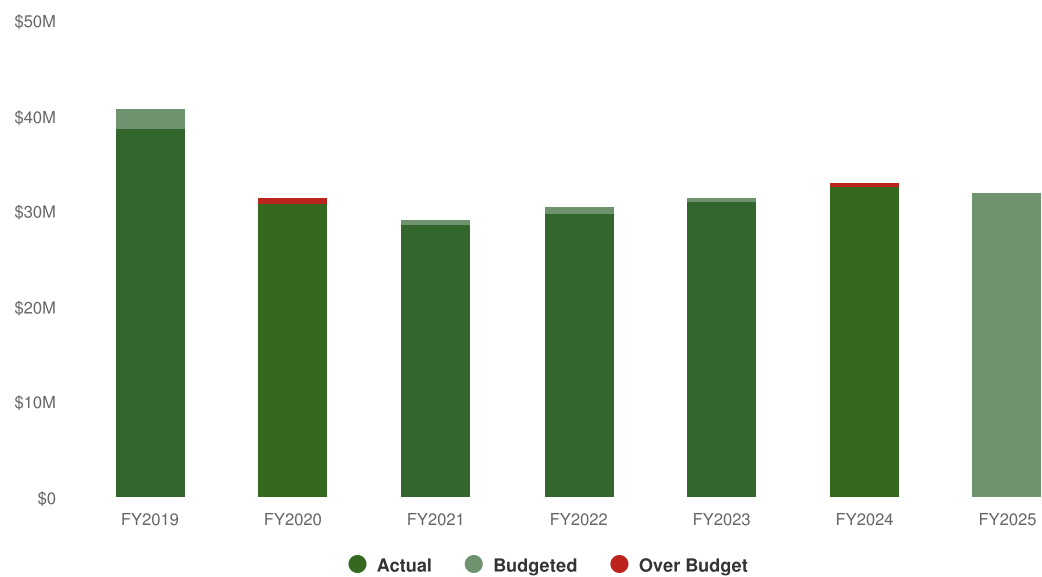
The District operates 3 middle schools with grade configuration of grades 6-8.

The following represents expenditures specifically allocated to the middle school level.

## Expenditures Summary

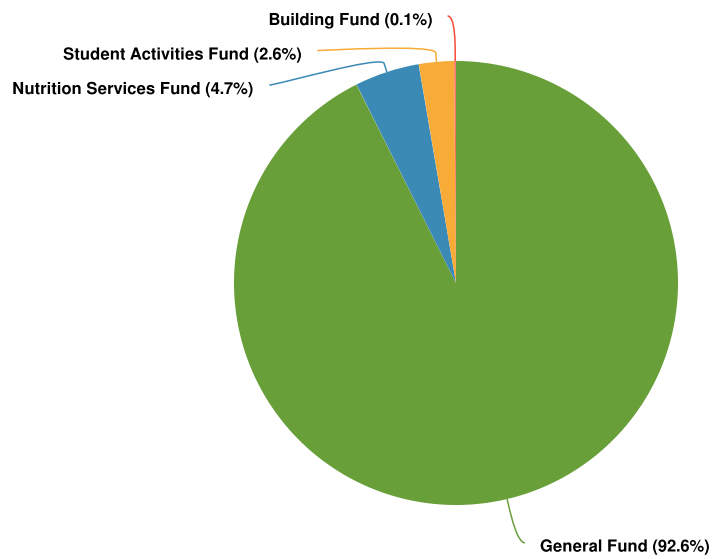
**\$31,960,872**    **-\$645,595**  
(-1.98% vs. prior year)

Middle Schools Proposed and Historical Budget vs. Actual



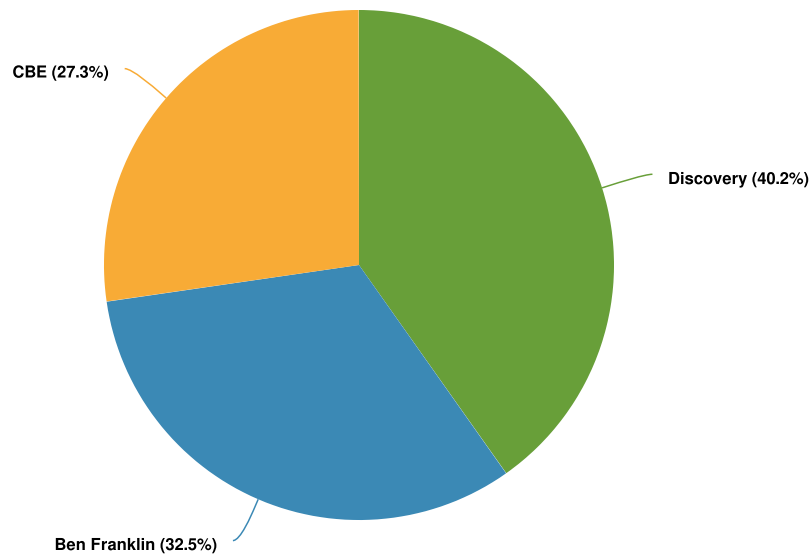
## Expenditures by Fund

### 2025 Expenditures by Fund



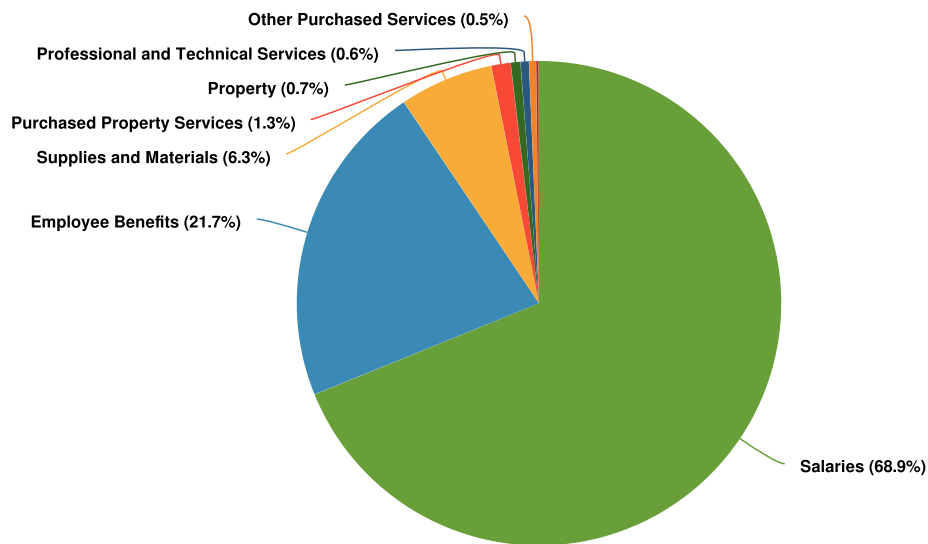
## Expenditures by Location

### Budgeted Expenditures by Location

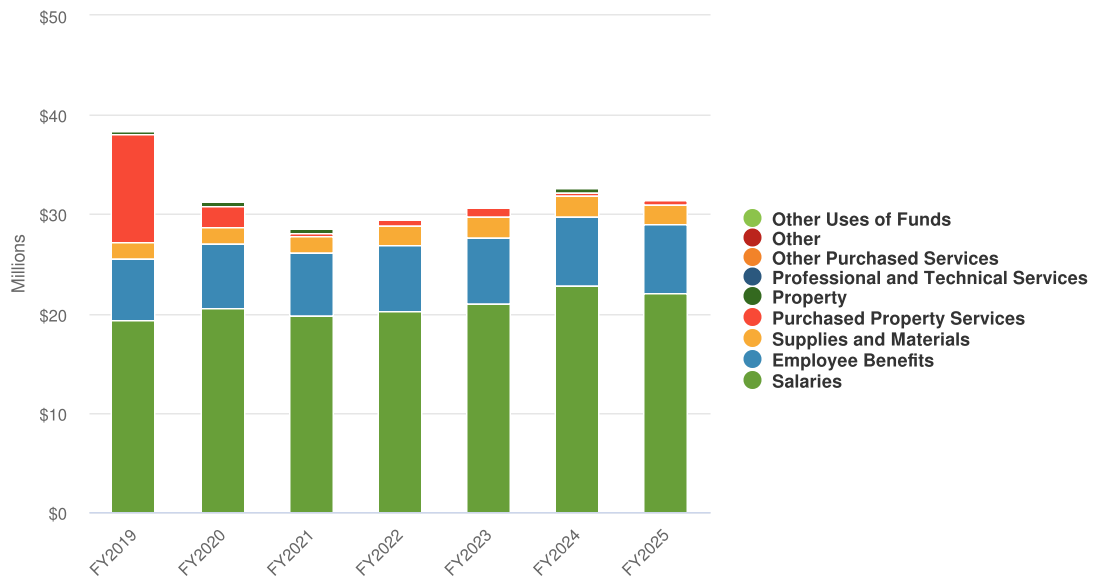


# Expenditures by Expense Type

## Budgeted Expenditures by Expense Type



## Budgeted and Historical Expenditures by Expense Type





# Ben Franklin Middle School



**Kirstin Hanson**  
Principal

The original Ben Franklin Junior High School opened in 1951. The school was 420 feet long and had the following amenities: Auditorium seating for 710 people with a fully equipped stage, Gymnasium seating for 2,000 spectators, ample locker and shower facilities, twenty-four standard classrooms, spacious wood and metal shops, library seating for 100 students, band and orchestra rooms with elevated seats and individual practice rooms, separate room for vocal classes, two science rooms, two art rooms, modern laboratories for cooking and sewing, cafeteria with daily capacity of 900 students, fluorescent lighting and central ventilation. These amenities made Ben Franklin Junior High a state-of-the-art facility. The building underwent a major remodel/renovation in 2002 to its current structure as a middle school.

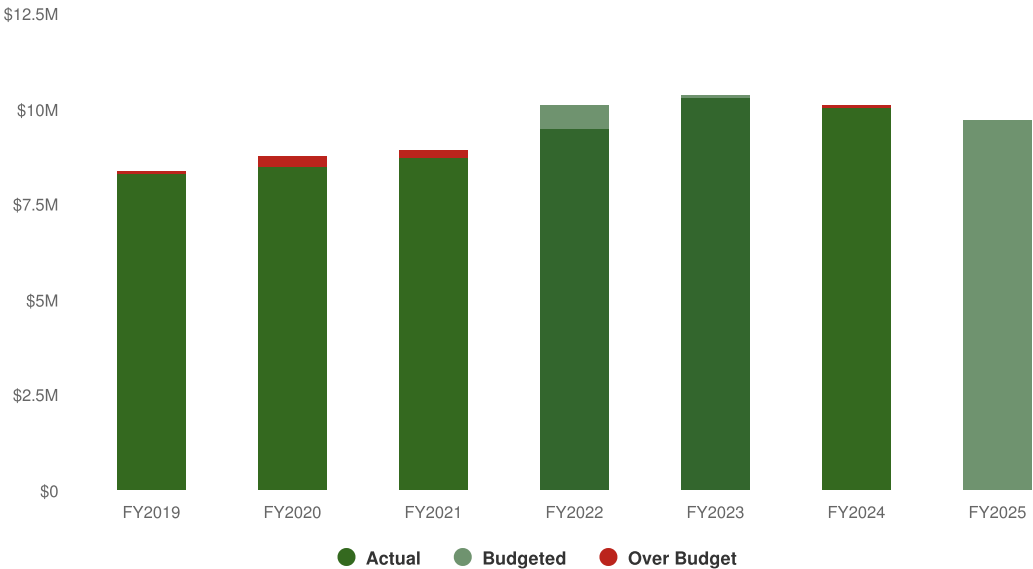
The average enrollment is 885.

The following represents expenditures specifically allocated to the school.

## Expenditures Summary

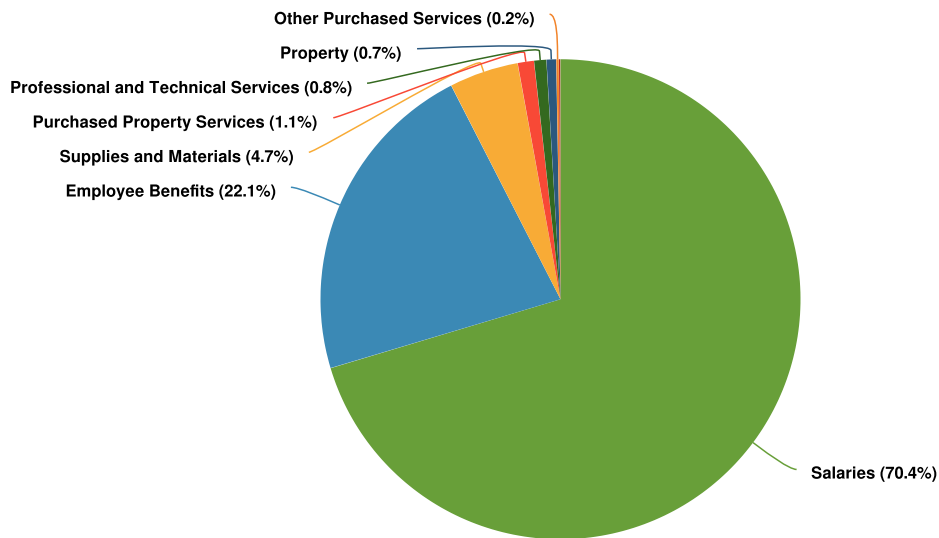
**\$9,701,590**    **-\$331,978**  
(-3.31% vs. prior year)

Ben Franklin Middle School Proposed and Historical Budget vs. Actual

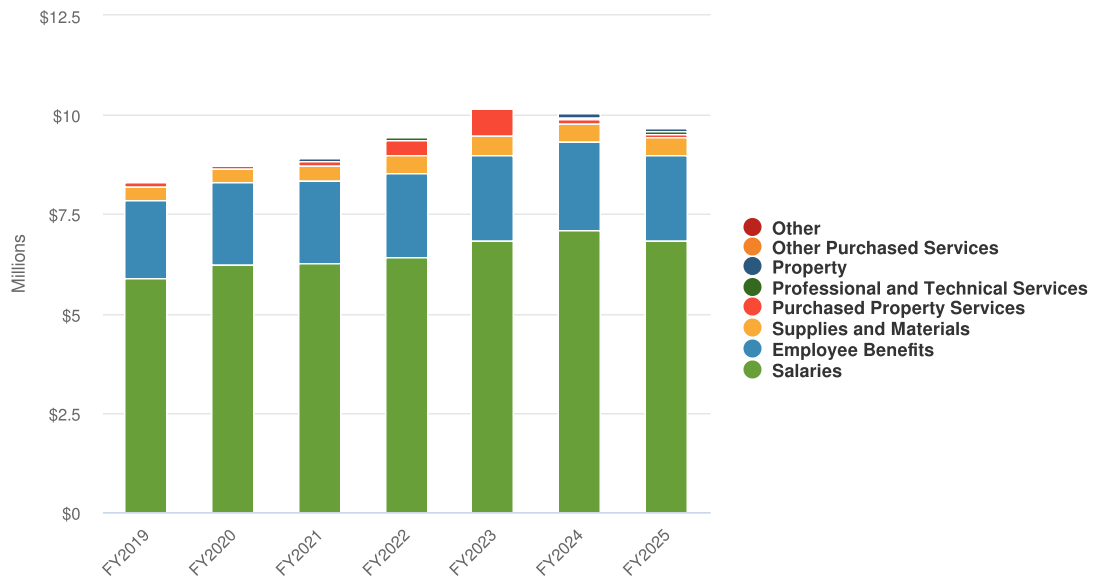


# Expenditures by Expense Type

## Budgeted Expenditures by Expense Type



## Budgeted and Historical Expenditures by Expense Type



# Carl Ben Eielson Middle School



**Brad Franklin**  
Principal

Carl Ben Eielson Middle School opened in August 2006. Carl Ben Eielson Middle School was constructed on the old Cheney Field site. The old Carl Ben Eielson Elementary School was torn down, making way for our new football/soccer fields and tennis courts.

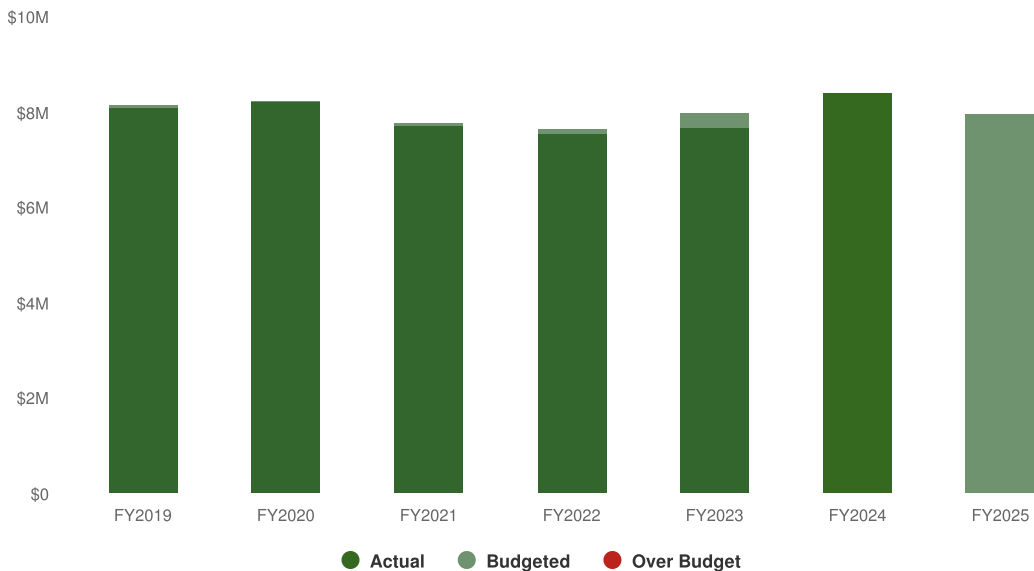
The average enrollment is 625.

The following represents expenditures specifically allocated to the school.

## Expenditures Summary

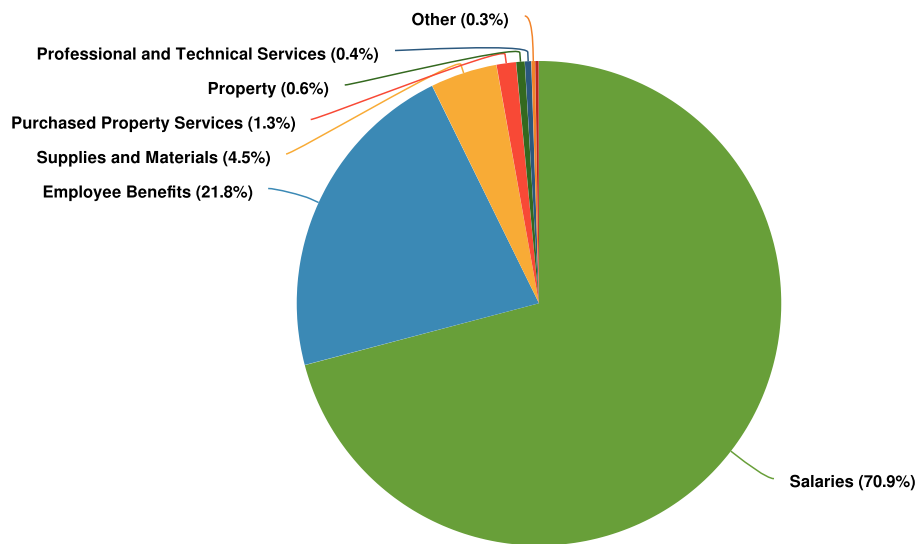
**\$7,961,156**    **-\$441,708**  
(-5.26% vs. prior year)

Carl Ben Eielson Middle School Proposed and Historical Budget vs. Actual

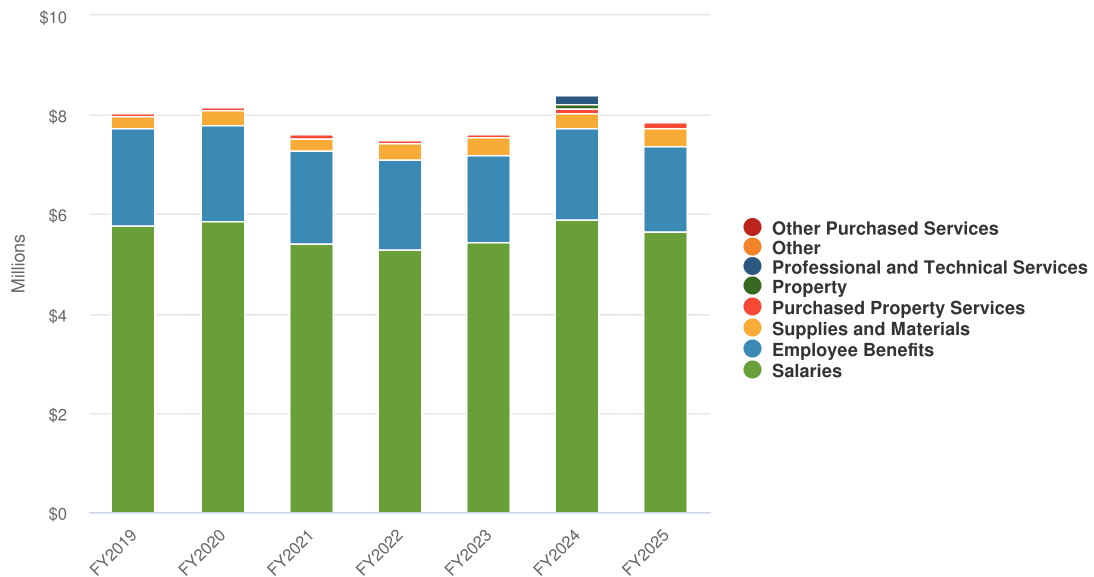


# Expenditures by Expense Type

## Budgeted Expenditures by Expense Type



## Budgeted and Historical Expenditures by Expense Type



# Discovery Middle School



Amy Herrick  
Principal

Discovery Junior High opened in the fall of 1994. The school features an award-winning design with an interdisciplinary team-teaching concept. When it opened, Discovery served all south-side students in grades eight and nine. In 2006, Discovery officially became a middle school when district attendance boundaries were reconfigured, establishing three middle schools serving grades six through eight. The school underwent a 16-million-dollar renovation and remodel to accommodate student growth during the 2018-2020 school years.

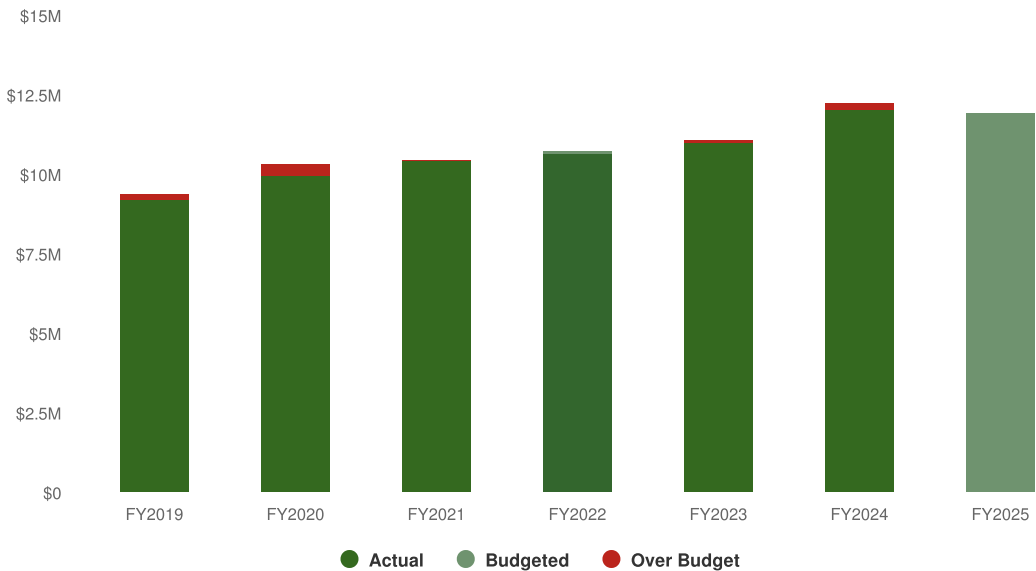
The average enrollment is 970.

The following represents expenditures specifically allocated to the school.

## Expenditures Summary

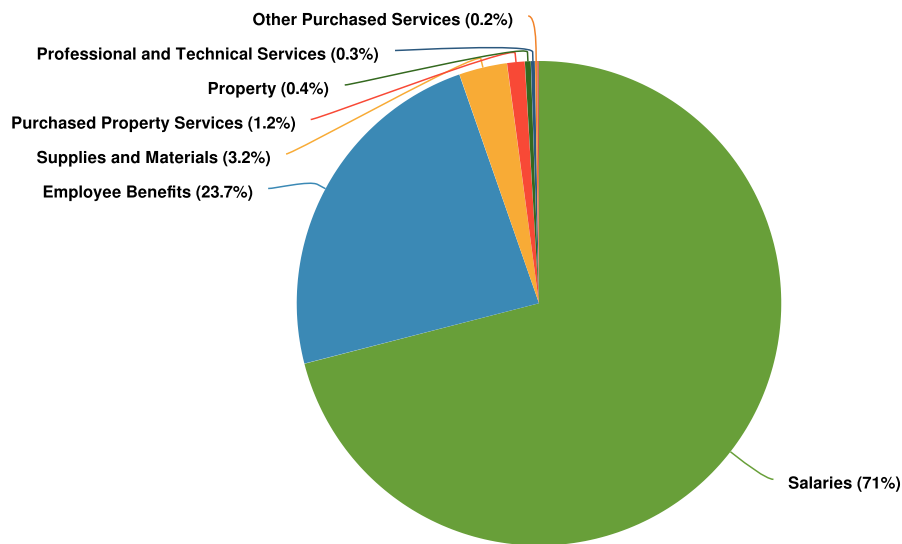
**\$11,935,463** **-\$112,472**  
(-0.93% vs. prior year)

Discovery Middle School Proposed and Historical Budget vs. Actual

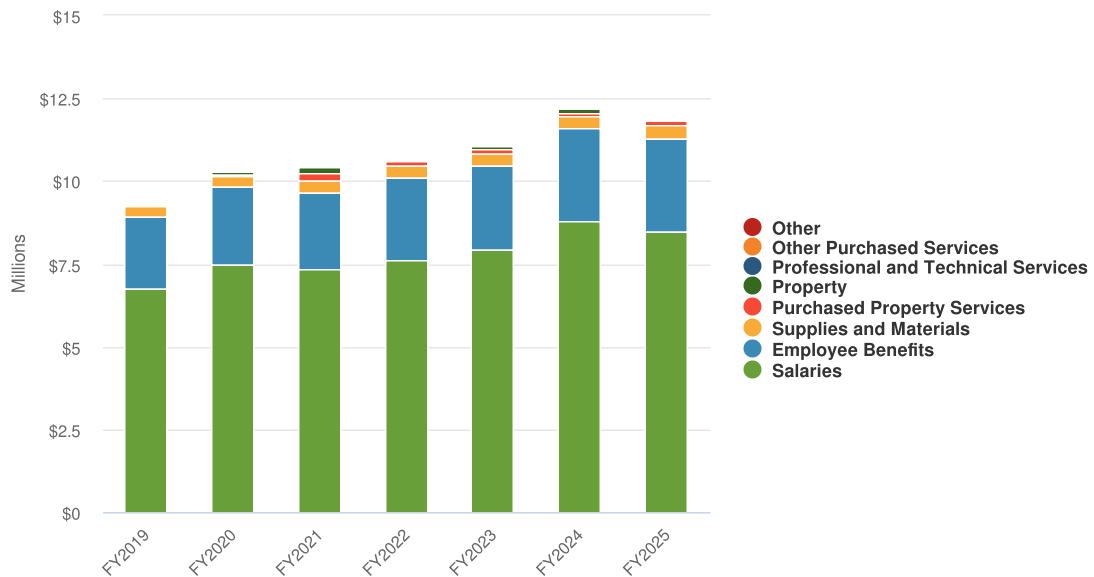


# Expenditures by Expense Type

## Budgeted Expenditures by Expense Type



## Budgeted and Historical Expenditures by Expense Type



## High Schools



**Dr. Robert Grosz**

Associate Superintendent Secondary

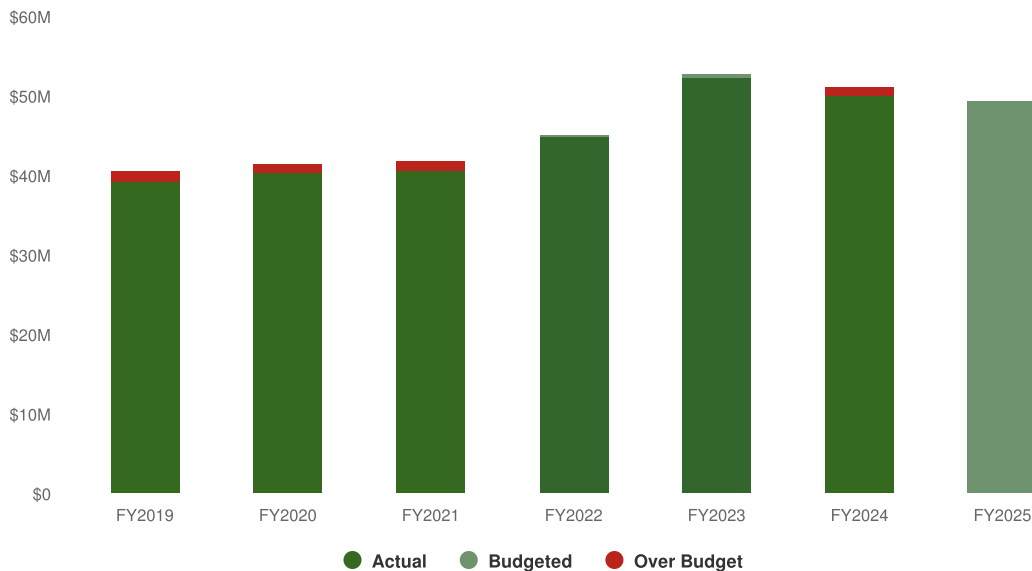
The District operates 4 high schools with a configuration of grades 9-12.

The following represents expenditures specifically allocated to the high school level.

### Expenditures Summary

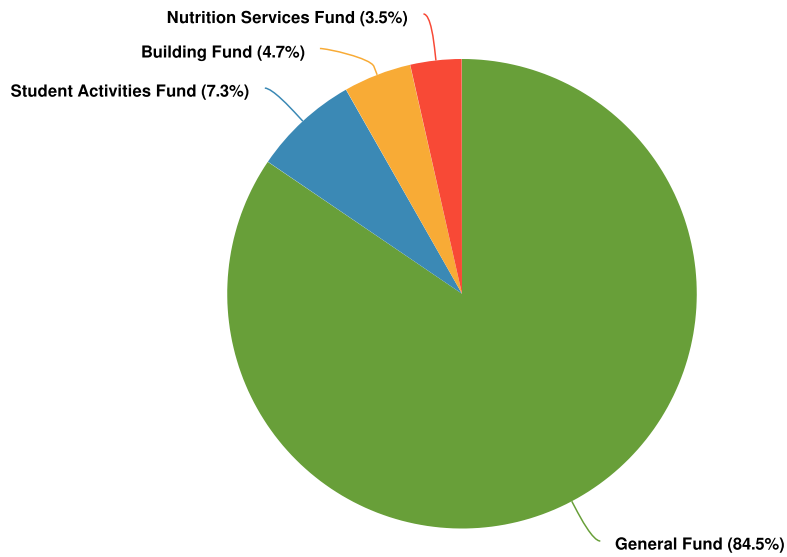
**\$49,478,729** **-\$530,468**  
(-1.06% vs. prior year)

#### High Schools Proposed and Historical Budget vs. Actual



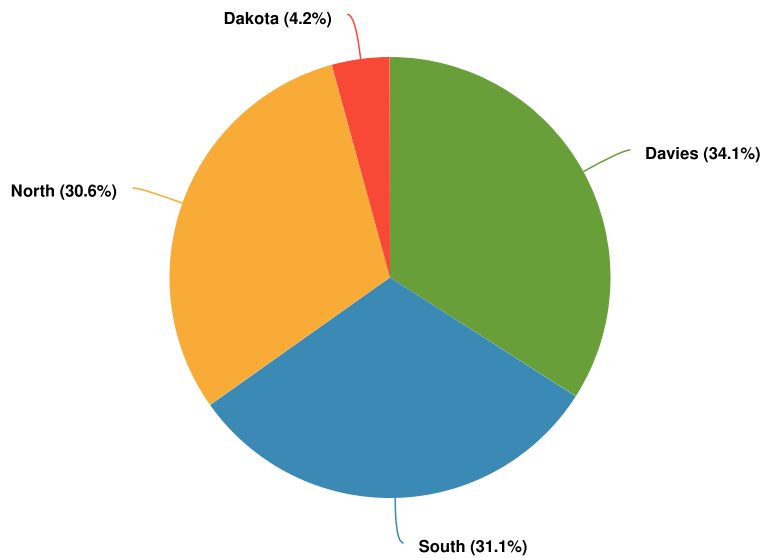
## Expenditures by Fund

### 2025 Expenditures by Fund



## Expenditures by Location

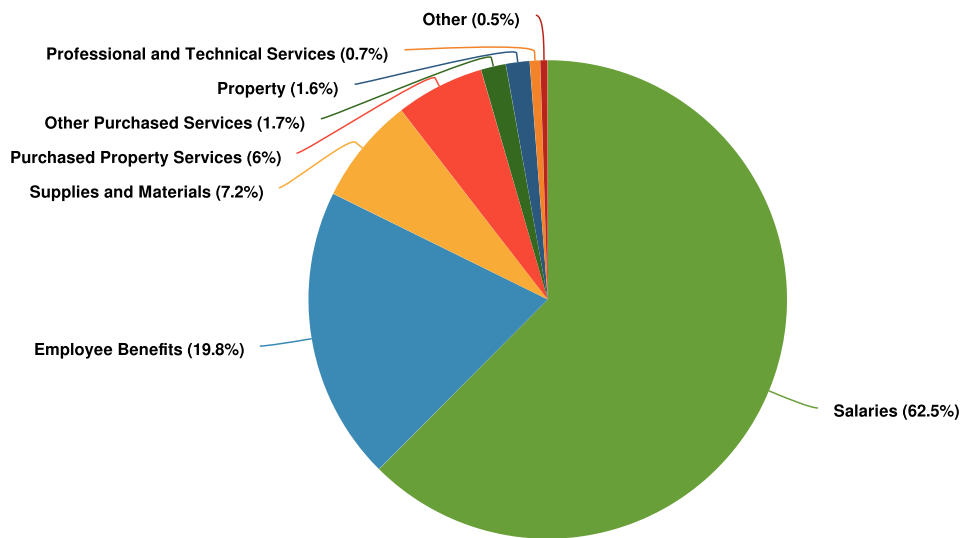
### Budgeted Expenditures by Location



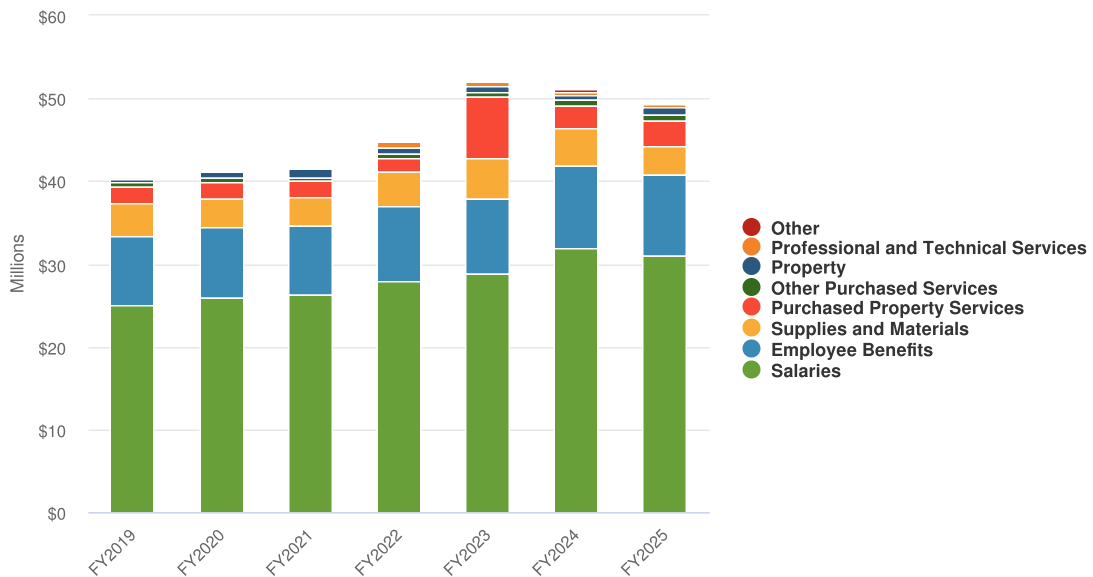


# Expenditures by Expense Type

## Budgeted Expenditures by Expense Type



## Budgeted and Historical Expenditures by Expense Type



# Dakota High School



**David Burkman**  
Principal

The Dakota High School program moved from the 1917 Woodrow Wilson School on North University Drive in March 2012 to the Agassiz Building one mile to its south. The Dakota program shares Agassiz space with the Fargo Adult Learning Center, Early Childhood Special Education, Middle School Alternative Education Day Program (EDP), Project InVEST (post high school, life skill, transition Special Education program) and EvenStart pre-school and the offices of several District programs and community partners. Agassiz is a dynamic learning center.

Dakota High School is a choice school for ages 16 to 21-year-old high school students living within the Fargo Public Schools boundaries. Most Dakota graduates go on to two-year post-high school programs. Some graduates go directly into the workforce while they contemplate a career path and necessary post-secondary education. Several graduates attend four-year institutions right out of high school, and a few pursue military careers. Since Dakota is a choice school, graduating class size will vary each year.

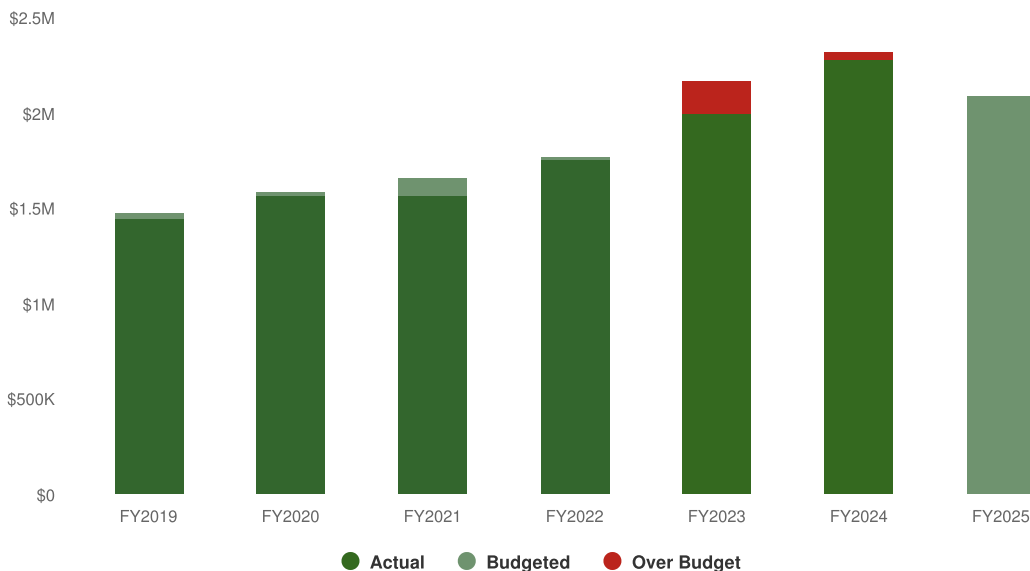
The average enrollment is 135.

The following represents expenditures specifically allocated to the school.

## Expenditures Summary

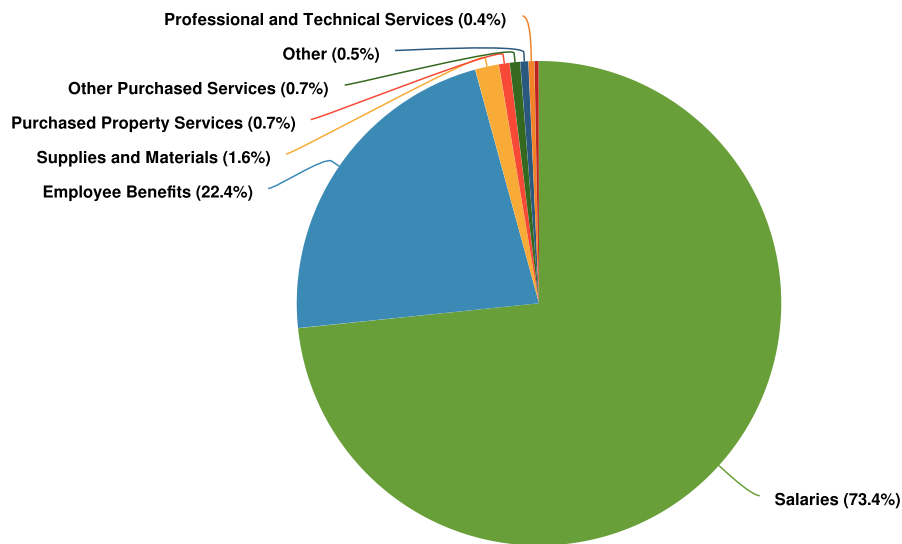
**\$2,093,810** **-\$188,059**  
(-8.24% vs. prior year)

### Dakota High School Proposed and Historical Budget vs. Actual

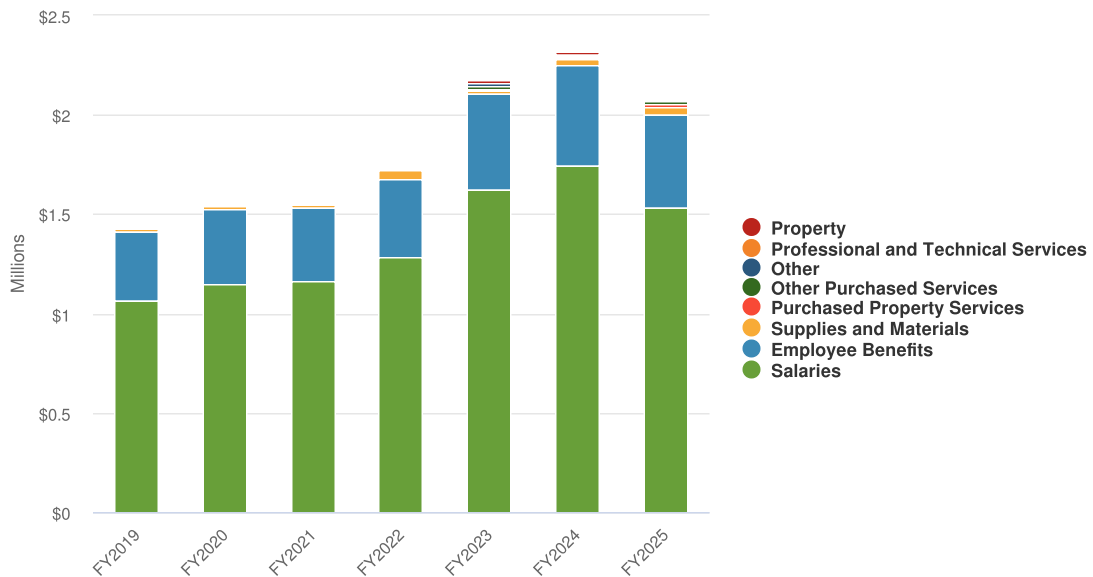


# Expenditures by Expense Type

## Budgeted Expenditures by Expense Type



## Budgeted and Historical Expenditures by Expense Type



# Davies High School



**Troy Cody**  
Principal

Ronald N. Davies High School, established in 2011, is the newest of three comprehensive high schools in the Fargo Public School district. The school's name is in honor of the federal district judge from Fargo whose decisions in Little Rock in 1957 opened the door for desegregation of the nation's school.

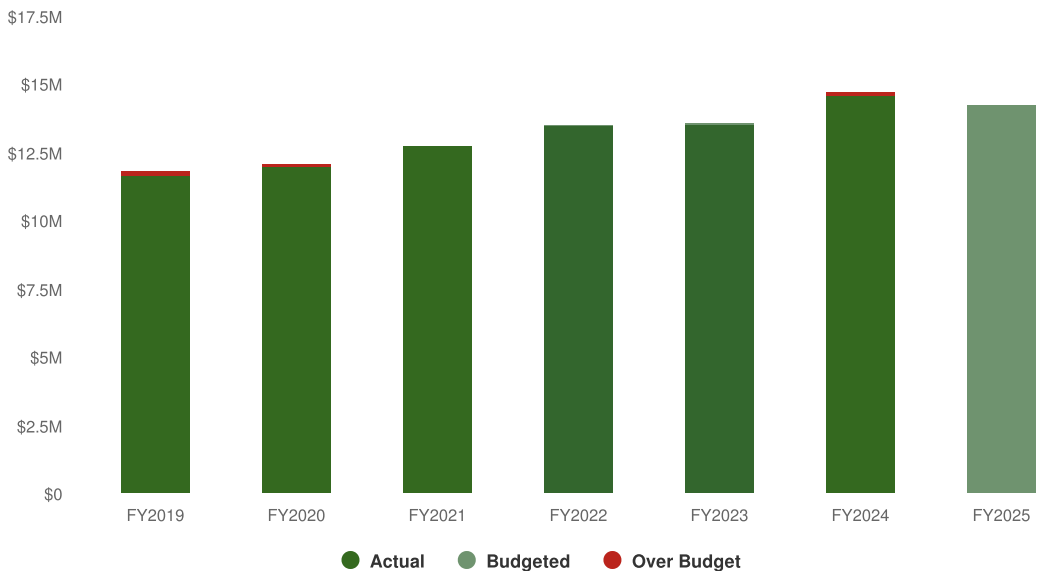
Average enrollment is 1,280.

The following represents expenditures specifically allocated to the school.

## Expenditures Summary

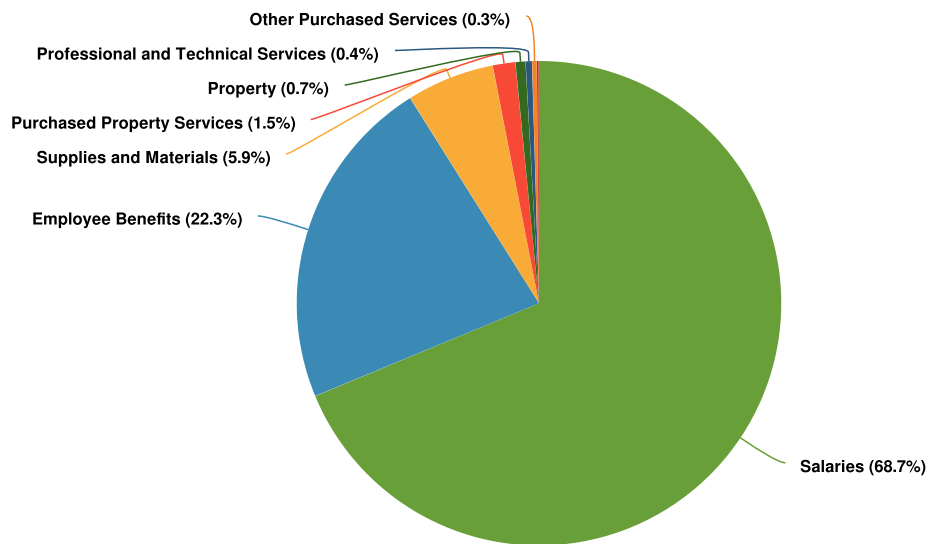
**\$14,228,961** **-\$365,097**  
(-2.50% vs. prior year)

Davies High School Proposed and Historical Budget vs. Actual

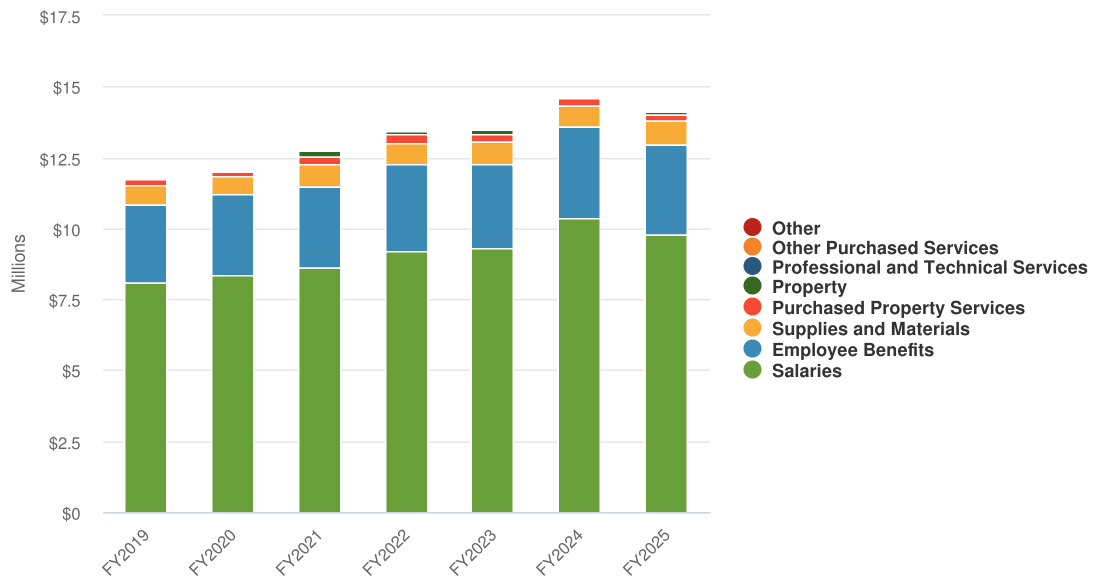


# Expenditures by Expense Type

## Budgeted Expenditures by Expense Type



## Budgeted and Historical Expenditures by Expense Type



# North High School



**Travis Christensen**  
Principal

On a plot of land originally dedicated to the Red River Valley Fair and the Barnett Field (home of the Fargo-Moorhead Twins Class-D Northern League baseball team), North High School was built due to an increase in the student population and had its first graduating class in 1966. The building and campus have seen numerous additions and renovations over the years. The most recent is the addition of a track & field facility completed in the summer of 2023. The facility will allow track & field meets to be held on Fargo North's campus for the first time in the school's history.

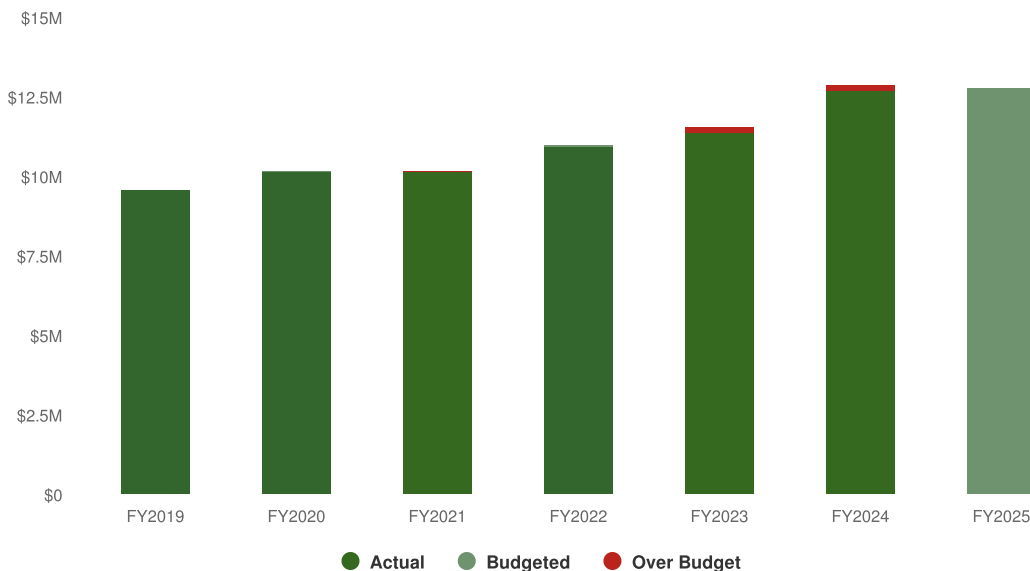
The average enrollment is 1,120.

The following represents expenditures specifically allocated to the school.

## Expenditures Summary

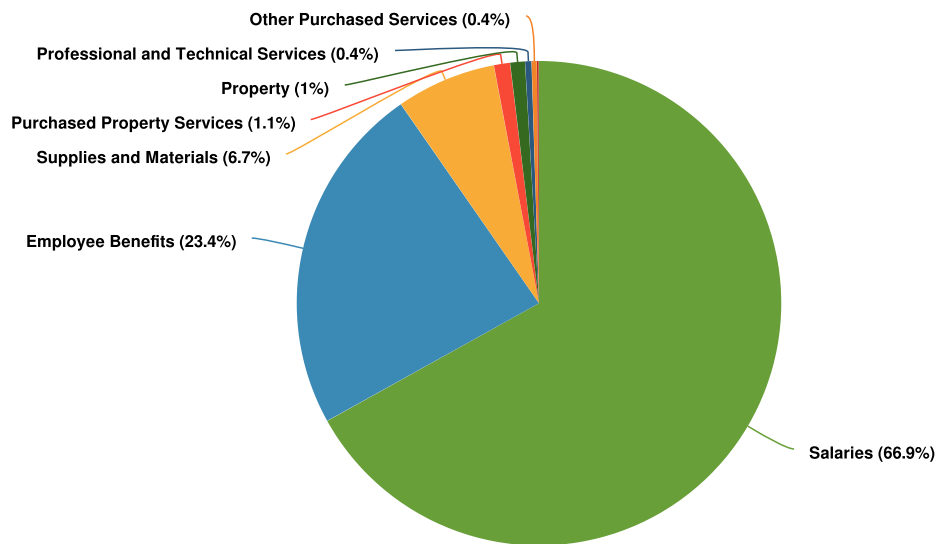
**\$12,781,589** **\$101,467**  
(0.80% vs. prior year)

### North High School Proposed and Historical Budget vs. Actual

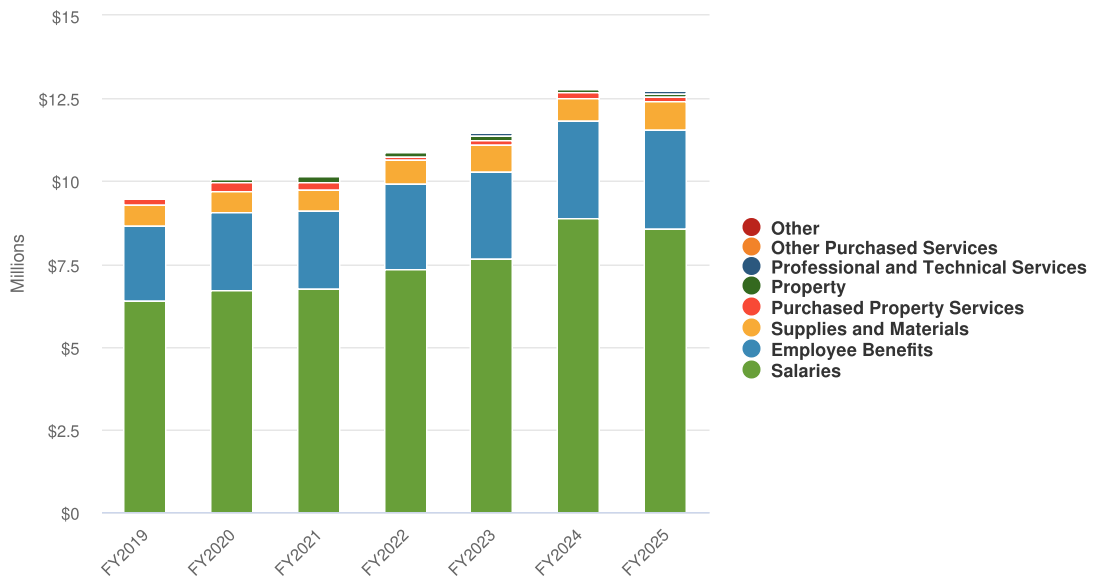


# Expenditures by Expense Type

## Budgeted Expenditures by Expense Type



## Budgeted and Historical Expenditures by Expense Type



# South High School

Kristi Brandt  
Principal

Fargo South High found its beginning out of the ashes of the fire that destroyed Fargo Central High School in 1966. Students from Central High finished the '66 school year at North High and spent the '66-67 school year at North High during the construction of South High. The new facility in South Fargo became South High and the “Bruins” christened their new high school with the beginning of the '67-68 school year.

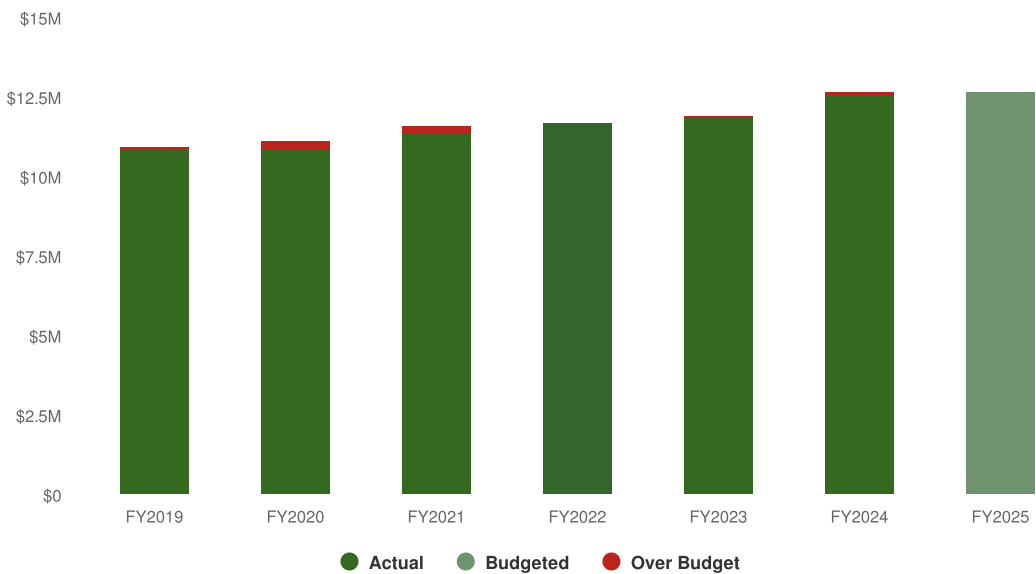
The average enrollment is 900.

The following represents expenditures specifically allocated to the school.

## Expenditures Summary

**\$12,710,841** **\$103,445**  
(0.82% vs. prior year)

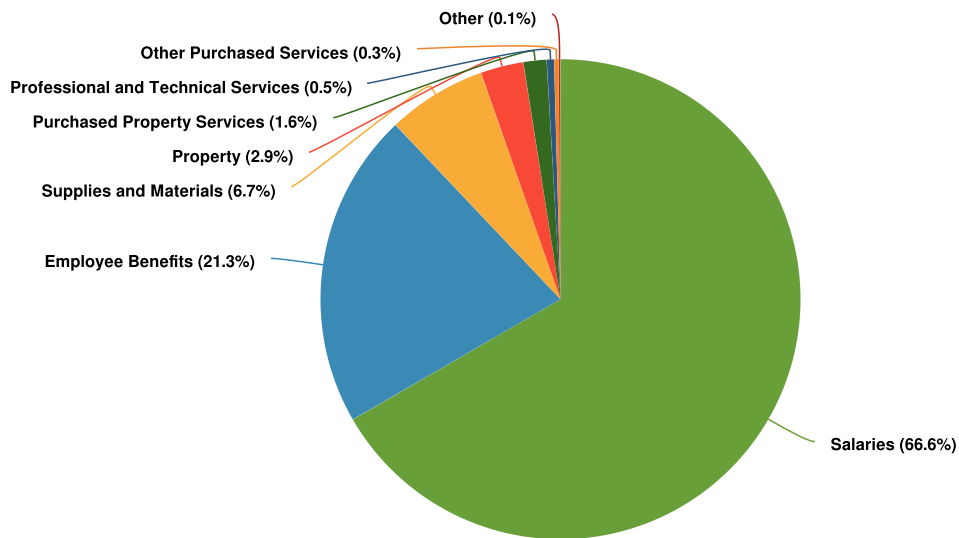
South High School Proposed and Historical Budget vs. Actual



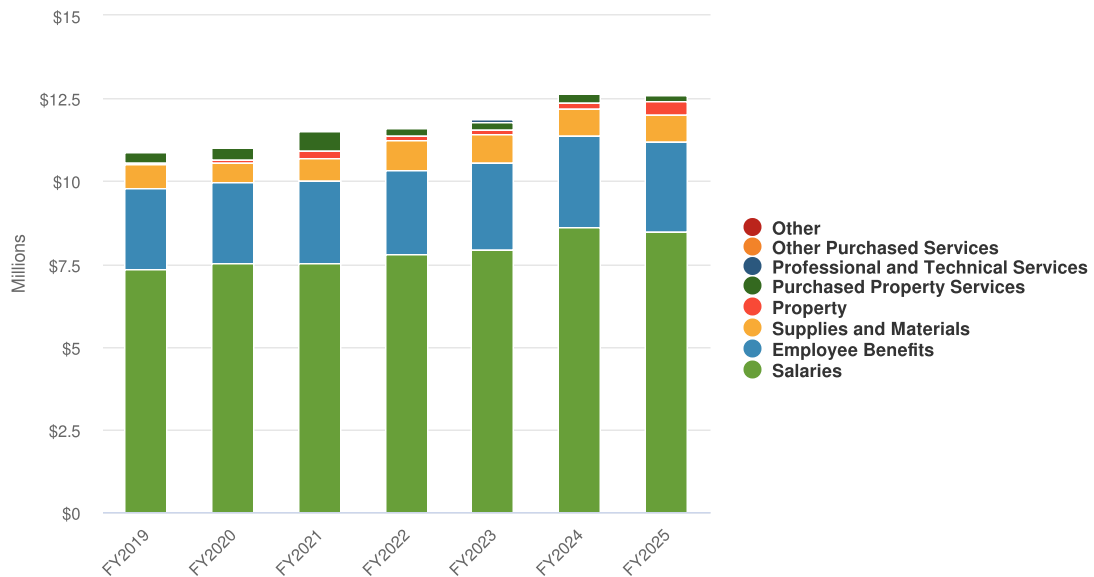


# Expenditures by Expense Type

## Budgeted Expenditures by Expense Type



## Budgeted and Historical Expenditures by Expense Type



## Adult Education



**Jennifer Frueh**

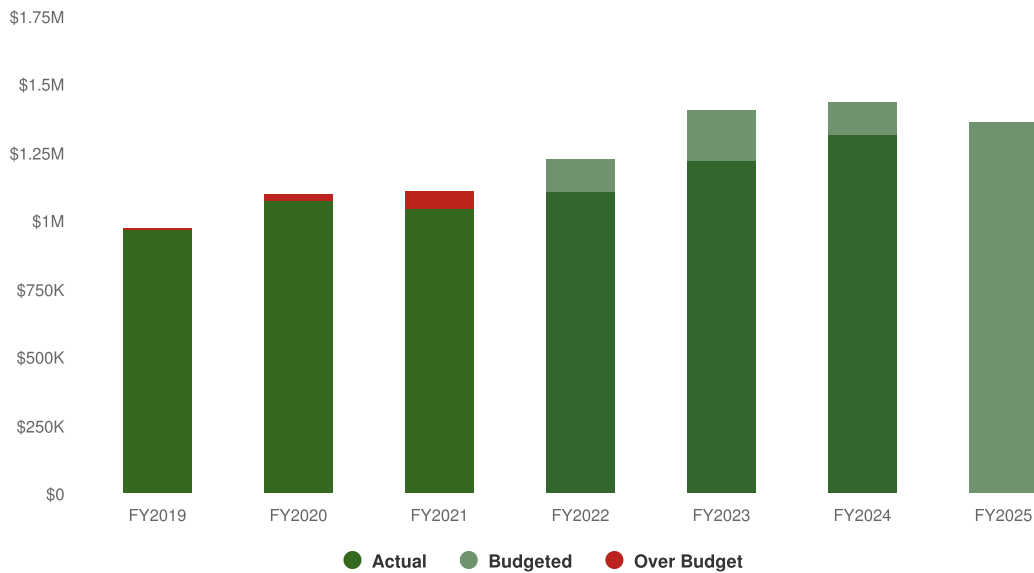
Adult Learning Center Director

Located in the Agassiz building, the Adult Learning Center is a program that annually produces a significant number of “graduates.” Many of them have never set foot in North, South, or Davies High Schools. They are products of the Fargo Public Schools’ Adult Learning Center. The Adult Learning Center is staffed by 22 full- and part-time staff, and has four primary programs: English as a Second Language, General Educational Development (GED), Certified Nursing Assistant, and Family Literacy.

### Expenditures Summary

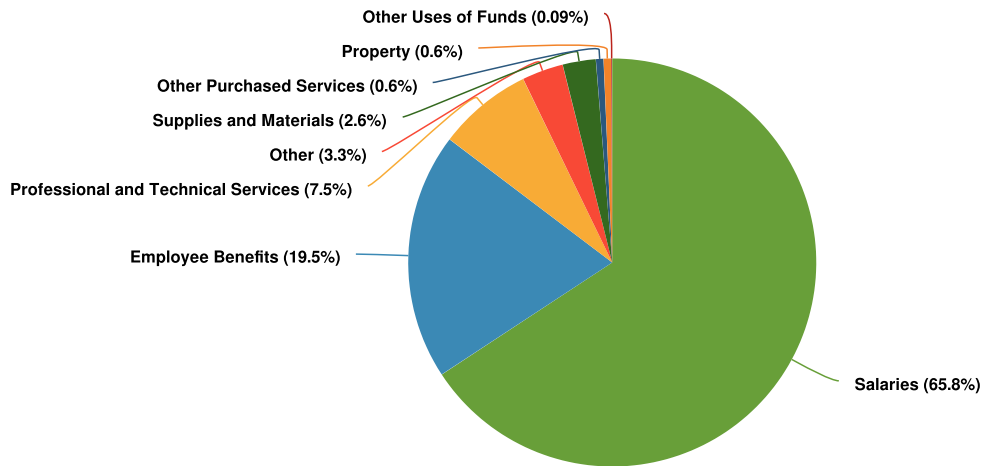
**\$1,366,206** **-\$71,519**  
(-4.97% vs. prior year)

#### Adult Education Proposed and Historical Budget vs. Actual

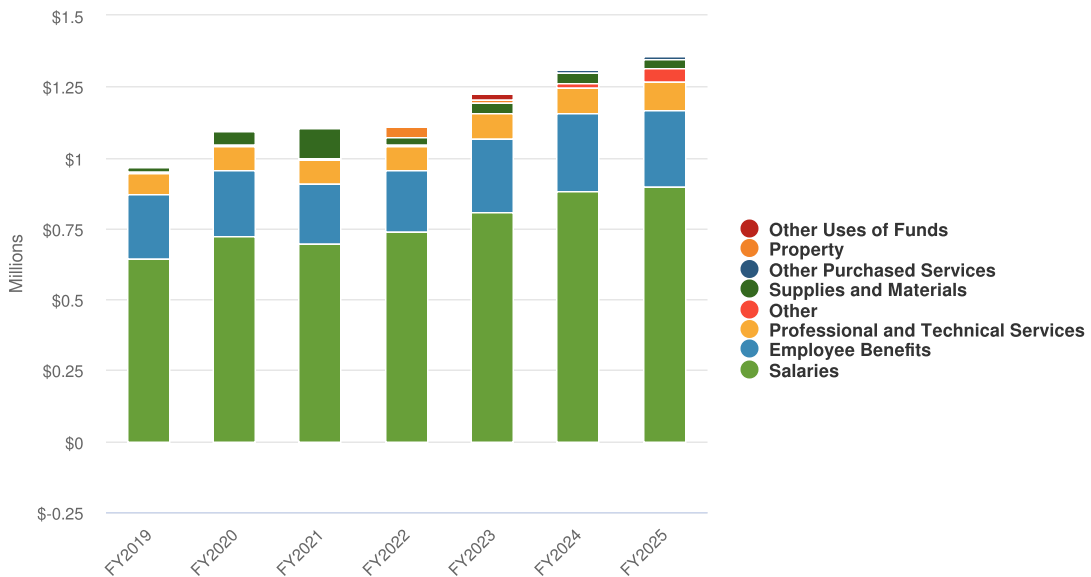


# Expenditures by Expense Type

## Budgeted Expenditures by Expense Type



## Budgeted and Historical Expenditures by Expense Type



# Explorer Academy



**Dr. Justin Lien**  
Principal

Explorer Academy is North Dakota's first K-8 special education day school with integrated project-based STEAM and gross motor program opportunities. We strive to support the whole child by embedding social-emotional learning in all facets of their educational experience. The Explorer Academy staff strive to build relationships with every student to guide and engage them in self-regulation skills to enhance their academic and social-emotional growth.

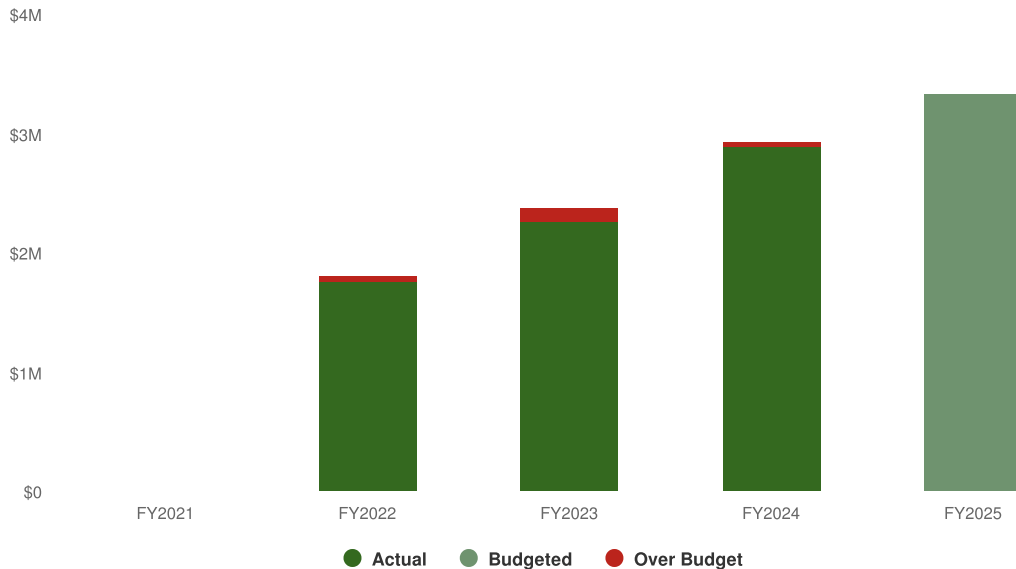
Enrollment varies based on student placement.

The following represents expenditures specifically allocated to the school.

## Expenditures Summary

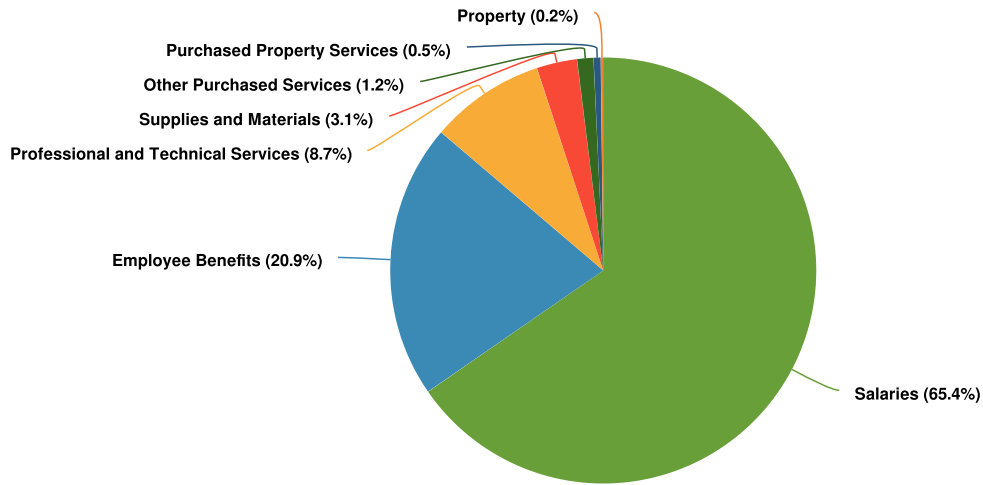
**\$3,334,197** **\$441,041**  
(15.24% vs. prior year)

### Explorer Academy Proposed and Historical Budget vs. Actual

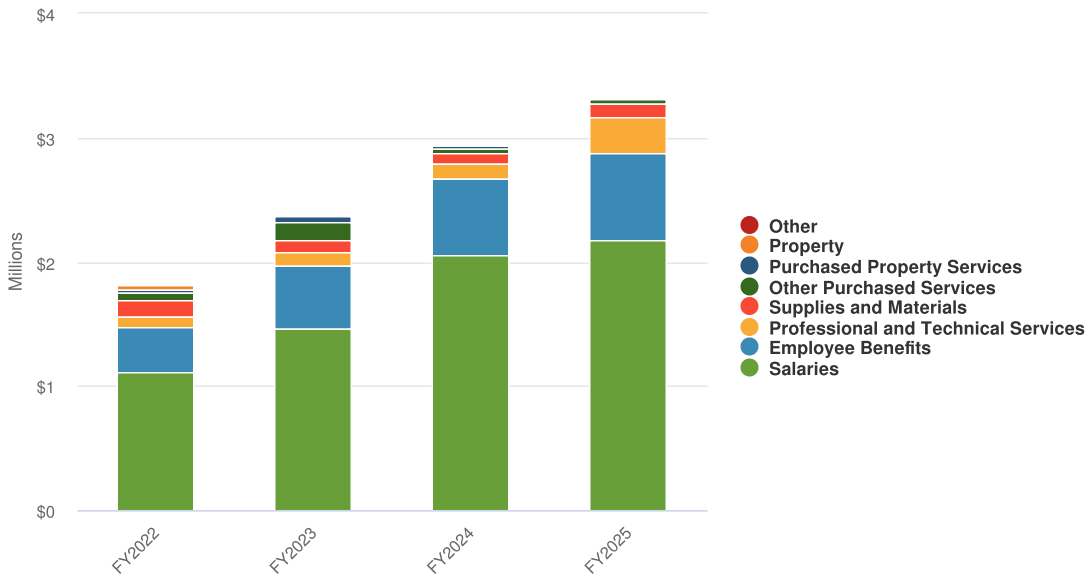


# Expenditures by Expense Type

## Budgeted Expenditures by Expense Type



## Budgeted and Historical Expenditures by Expense Type



# Self-Directed Academy

Kelly Dietrich

Principal

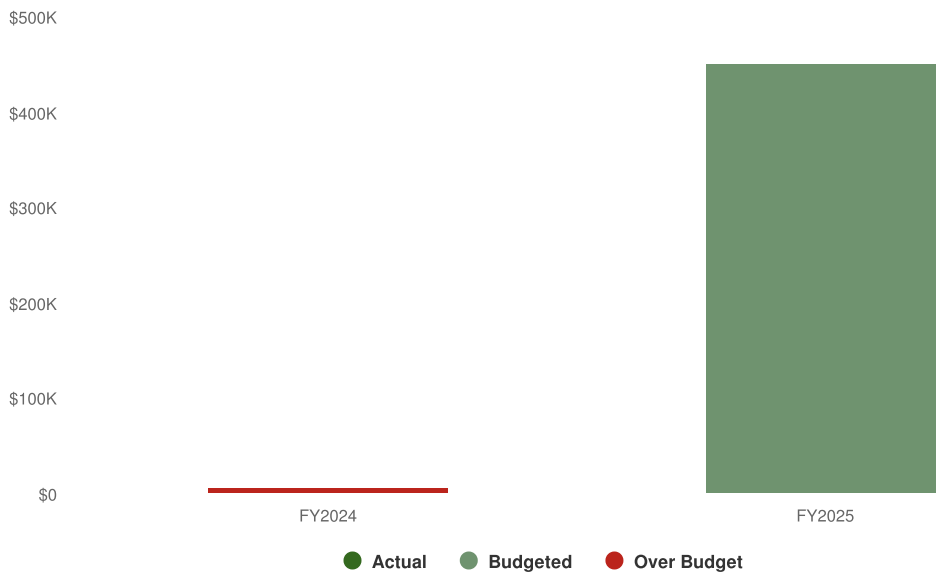
The Self-Directed Academy opened in August 2024 serving middle school students. The instructional model is built on the principle that learning should be self-directed, competency-based, and not restricted by the traditional time, place, path and pace constraints. We emphasize mastery of concepts through personalized learning pathways facilitated by students, teachers and innovative technology.

The following represents expenditures specifically allocated to the school.

## Expenditures Summary

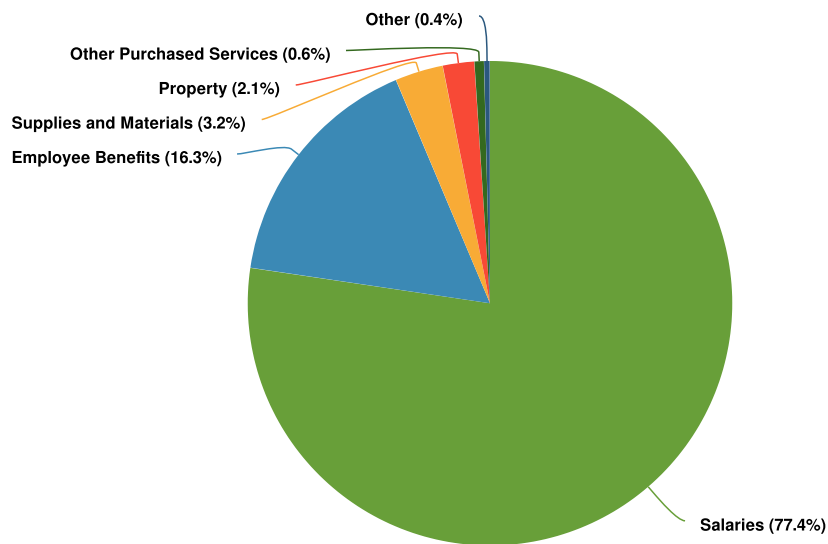
**\$451,828** **\$449,828**  
(22,491.38% vs. prior year)

### Self-Directed Academy Proposed and Historical Budget vs. Actual

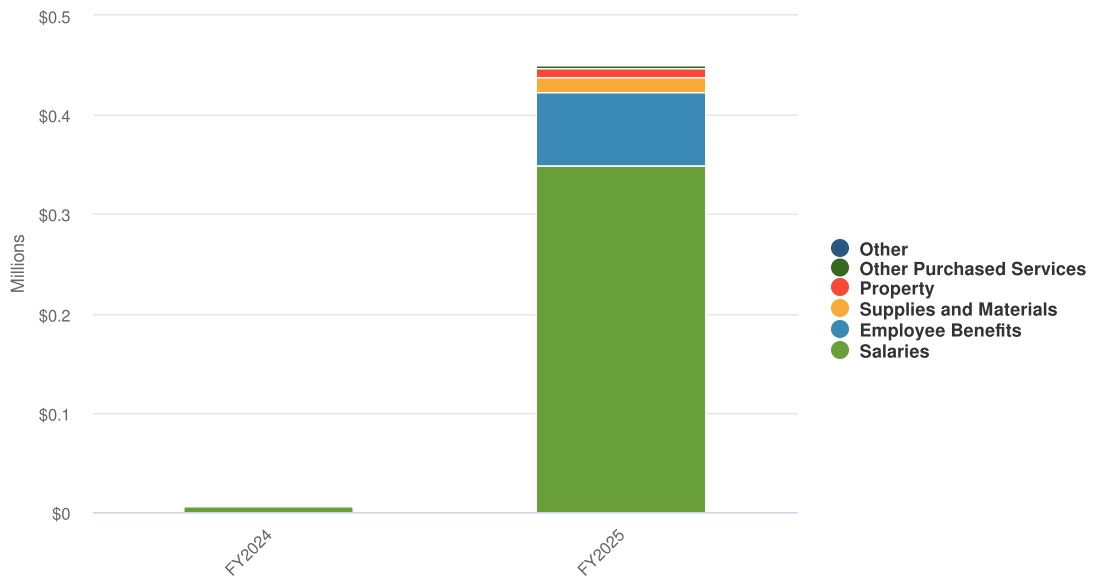


# Expenditures by Expense Type

## Budgeted Expenditures by Expense Type



## Budgeted and Historical Expenditures by Expense Type



# Trollwood Performing Arts School/Bluestem Center for the Arts

**Kathy Anderson**  
Executive Director

Trollwood Performing Arts School, a program of Fargo Public Schools, serves as the managing arm for Bluestem Center for the Arts, a world-class facility headquartered in Moorhead, Minnesota. The campus includes river views, grassy meadows, woods, and wildlife. The facilities are comprised of outdoor stages, a 2,500-seat amphitheater, and the beautiful Marcil Commons, which serves as the Trollwood headquarters, an educational center, and a rental space. It boasts warm knotty pine rooms and beautiful park views.

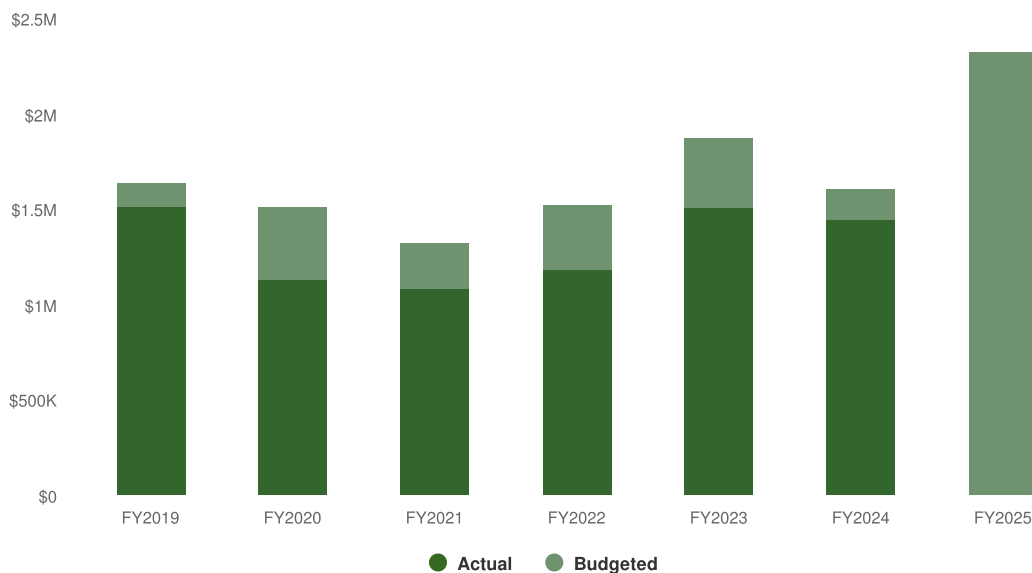
Bluestem Center for the Arts hosts many programs that inspire a love for arts in people of all ages. The facility is used for school arts curriculum and activities, including the 12 programs offered by Trollwood Performing Arts School. Bluestem also serves as a space for public performances, exhibitions, community festivals, corporate retreats, conferences, weddings, and other private rental opportunities. Since opening, thousands of patrons and students have enjoyed these opportunities.

The following represents expenditures directly allocated to the program and facility. Program costs are paid through the Student Activities Fund and facilities costs are paid through the General Fund.

## Expenditures Summary

**\$2,324,179** **\$712,545**  
(44.21% vs. prior year)

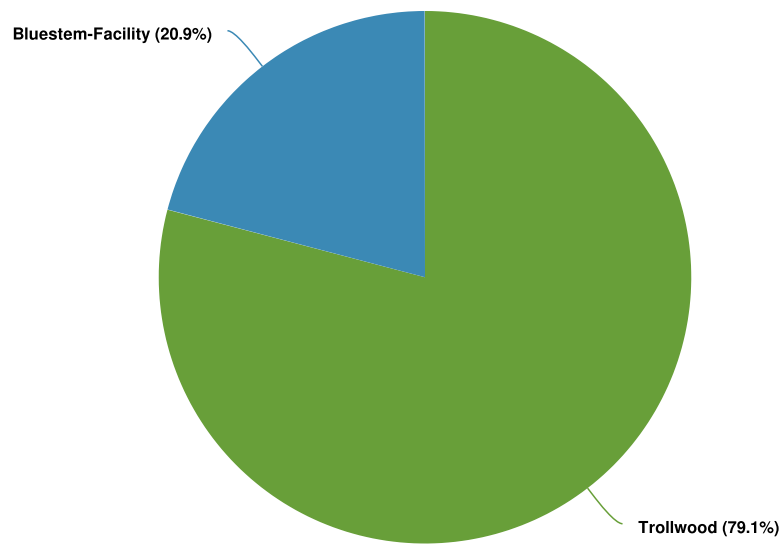
### Trollwood Performing Arts School/Bluestem Center for the Arts Proposed and Historical Budget vs. Actual



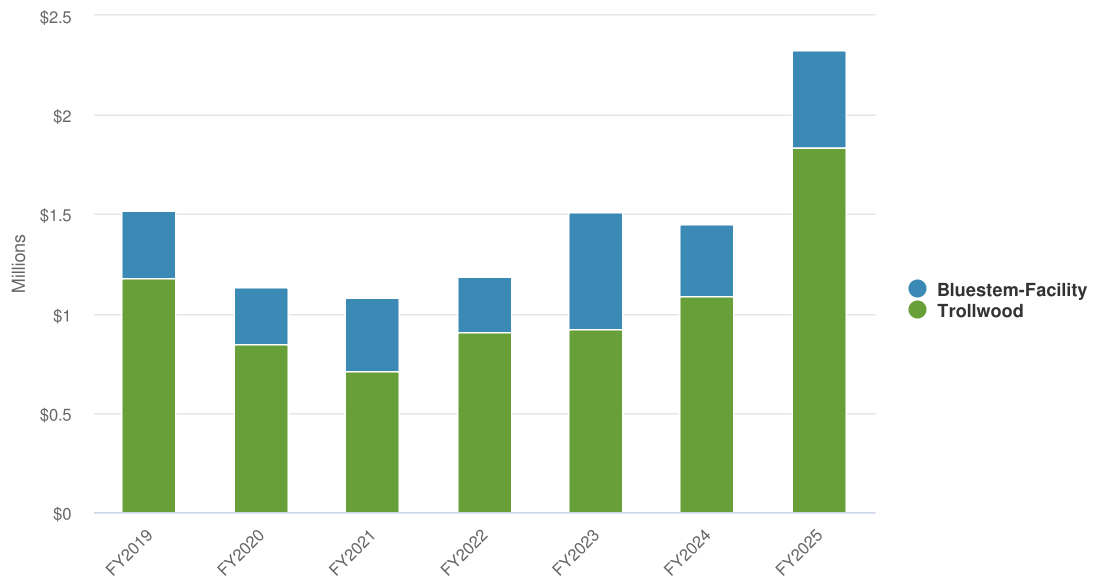


# Expenditures by Location

## Budgeted Expenditures by Function Expenditures by Location

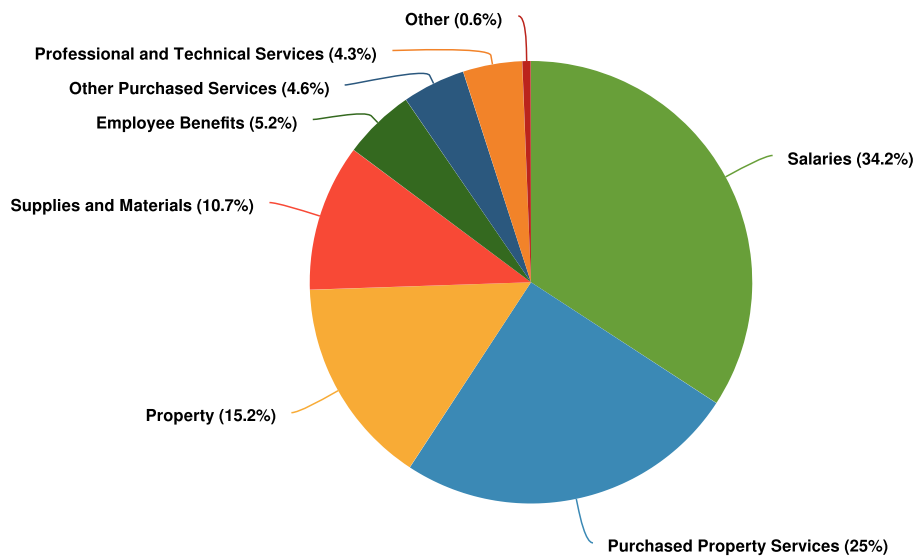


## Budgeted and Historical Expenditures by Function Expenditures by Location

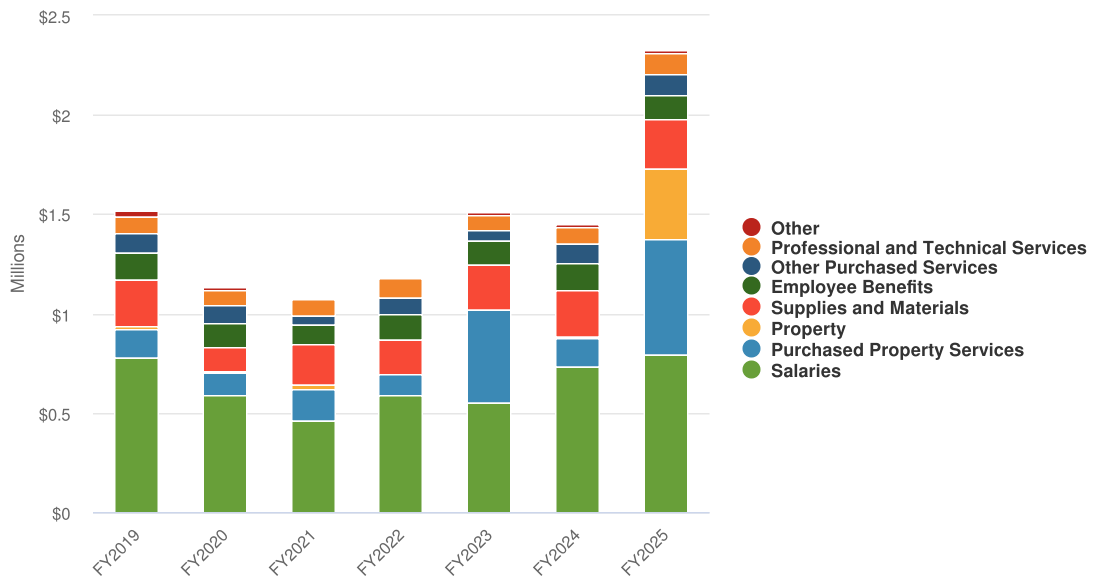


# Expenditures by Expense Type

## Budgeted Expenditures by Expense Type



## Budgeted and Historical Expenditures by Expense Type



# Virtual Academy



**Holly Fiechtner**  
Principal

Fargo Public Schools Virtual Academy is an excellent example of collaboration and innovation in response to meeting the needs of students. Virtual Academy was created in response to the Covid-19 Pandemic. Although students were able to return to school in the fall of 2020, it was recognized that many students and families still desired to have a virtual learning option available. As the numbers of students participating in Virtual Academy continued to grow, Fargo Public Schools made the decision to continue Virtual Academy as an option for those students and families in need. Virtual Academy was recognized as its own school in the fall of 2021 utilizing curriculum approved by the North Dakota Center for Distance Education (NDCDE) for elective credits and Edgenuity for core classes (English, math, science, and social studies.) Teachers from within the district worked to align these classes with our standards.

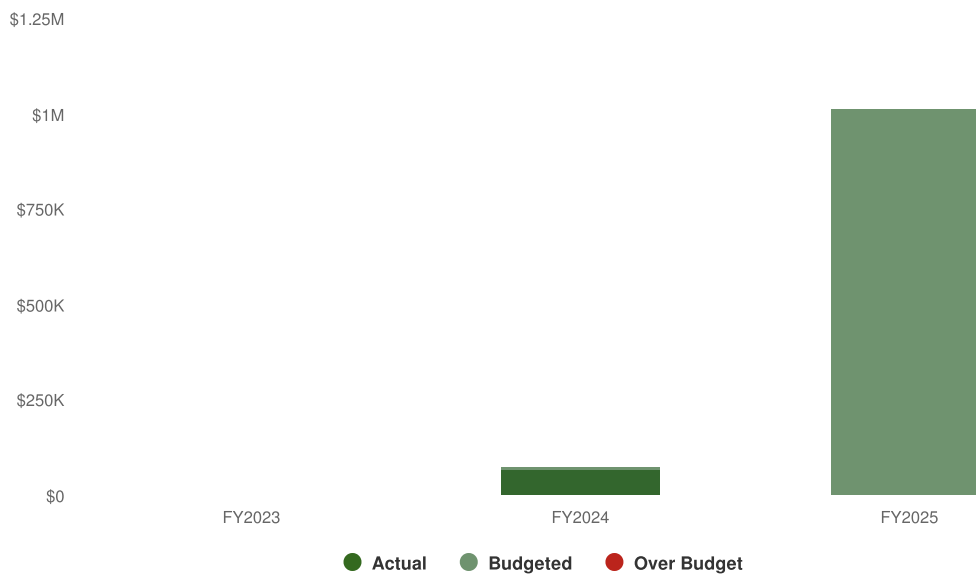
The average enrollment is 180 with the majority being high school students.

The following represents expenditures specifically allocated to the school.

## Expenditures Summary

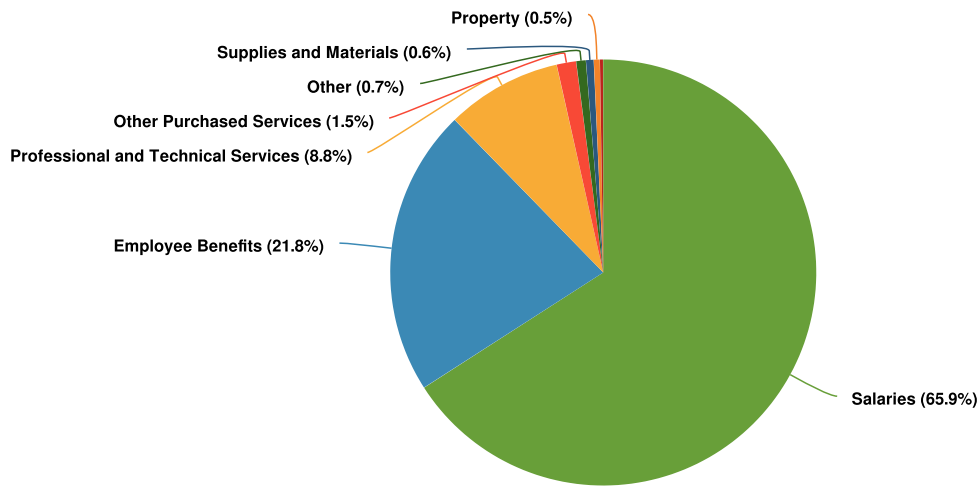
**\$1,014,092** **\$938,617**  
(1,243.61% vs. prior year)

### Virtual Academy Proposed and Historical Budget vs. Actual

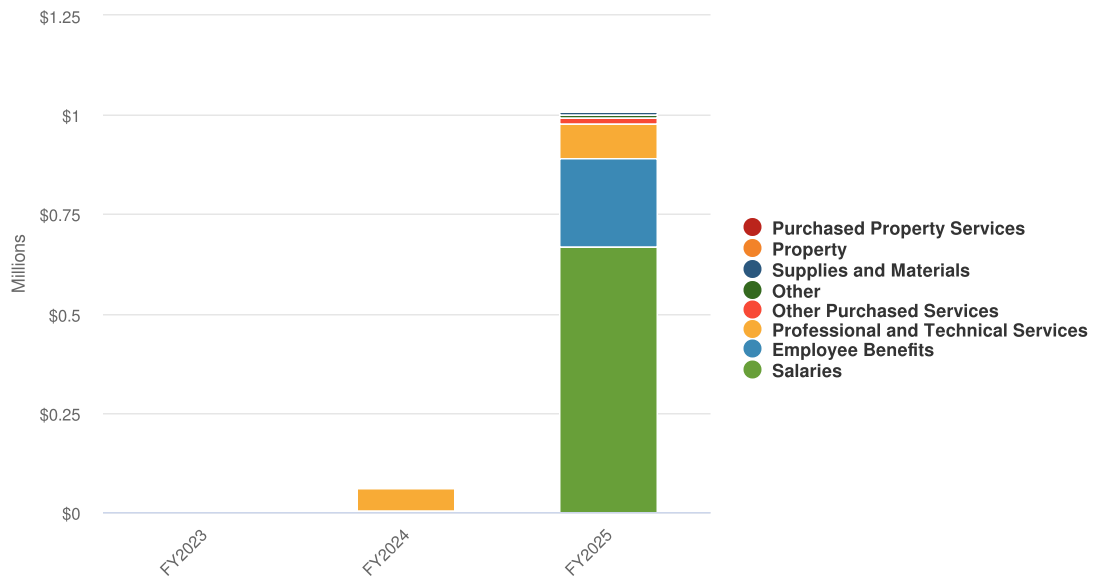


# Expenditures by Expense Type

## Budgeted Expenditures by Expense Type



## Budgeted and Historical Expenditures by Expense Type



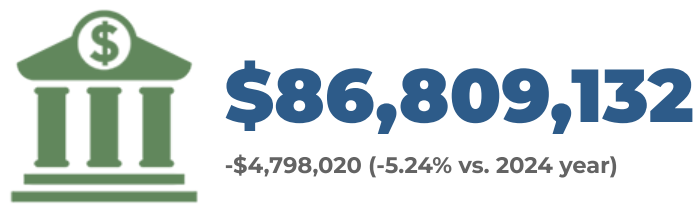
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# DEBT

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# Government-wide Debt Overview



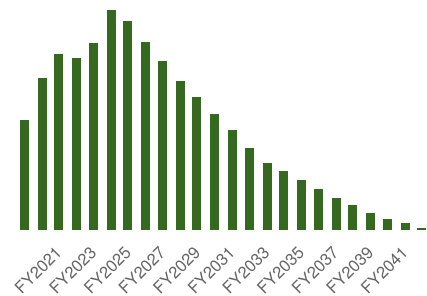
Debt must be issued within legal debt limits, which is currently 5% of the assessed value of property within the district. The legal debt limit, also known as the debt ceiling, is the maximum amount of money the school can borrow. The legal debt margin, also known as the debt service margin, is the difference between the amount of debt the school is authorized to carry and the amount of debt it is actually carrying.

	2024
Assessed Value of All Property	\$6,137,322,570
Debt Limit - 5% of Assessed Value	306,866,129
Legal Debt Margin (Debt Applicable to Limitation)	94,442,153
Legal Debt Margin	\$212,423,976
Total Debt Applicable to Limitation as a Percentage of Debt Limit	30.78%

Financial Summary	FY2025
All Funds	Principal Outstanding
Debt Service Fund	\$86,809,132
Total All Funds:	\$86,809,132

## Debt Service Fund

District debt is related to the construction and renovation of school buildings with refunding debt issued when favorable to do so. The Building Fund has been utilized for all outstanding debt issues.



Financial Summary	FY2025	FY2030	FY2035	FY2040	FY2042
Debt Service Fund	Principal Outstanding	Principal Outstanding	Principal Outstanding	Principal Outstanding	Principal Outstanding
Debt Service Fund	\$86,809,132	\$48,563,727	\$20,935,000	\$5,235,000	\$1,190,000
Total Debt Service Fund:	\$86,809,132	\$48,563,727	\$20,935,000	\$5,235,000	\$1,190,000



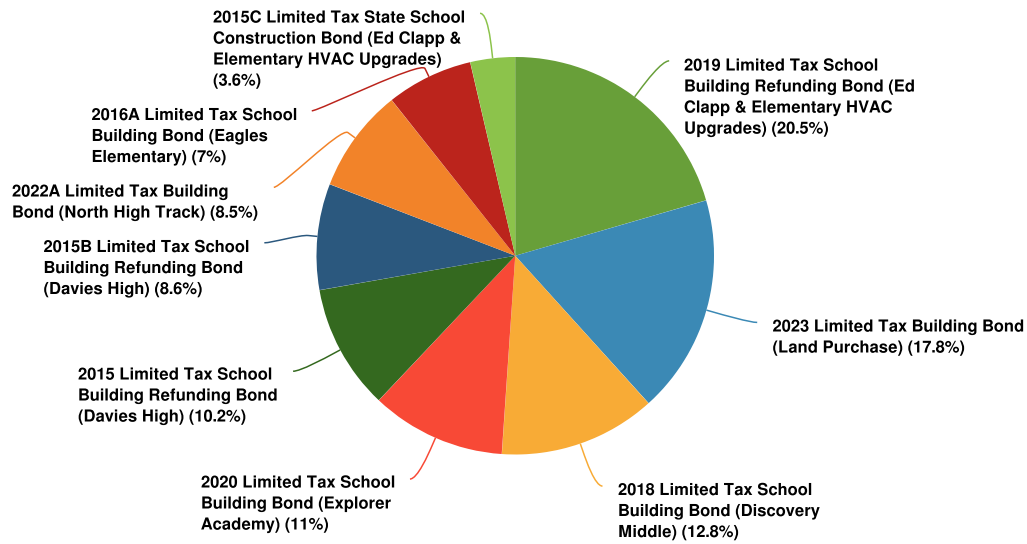
## Debt Snapshot



# \$86,809,132

-\$4,798,020 (-5.24% vs. 2024 year)

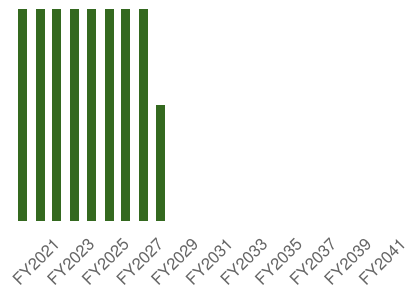
### Debt by Type



Financial Summary	FY2025	FY2030	FY2035	FY2040	FY2041	FY2042
Debt	Principal Outstanding	Principal Outstanding	Principal Outstanding	Principal Outstanding	Principal Outstanding	Principal Outstanding
2015 Limited Tax School Building Refunding Bond (Davies High)	\$8,835,000	\$0	\$0	\$0	\$0	\$0
2015B Limited Tax School Building Refunding Bond (Davies High)	\$7,495,000	\$0	\$0	\$0	\$0	\$0
2015C Limited Tax State School Construction Bond (Ed Clapp & Elementary HVAC Upgrades)	\$3,149,132	\$1,613,727	\$0	\$0	\$0	\$0
2016A Limited Tax School Building Bond (Eagles Elementary)	\$6,115,000	\$3,855,000	\$1,185,000	\$0	\$0	\$0
2018 Limited Tax School Building Bond (Discovery Middle)	\$11,090,000	\$7,920,000	\$3,890,000	\$0	\$0	\$0
2019 Limited Tax School Building Refunding Bond (Ed Clapp & Elementary HVAC Upgrades)	\$17,805,000	\$10,275,000	\$0	\$0	\$0	\$0
2020 Limited Tax School Building Bond (Explorer Academy)	\$9,525,000	\$6,975,000	\$3,990,000	\$700,000	\$0	\$0
2022A Limited Tax Building Bond (North High Track)	\$7,345,000	\$5,605,000	\$3,535,000	\$1,100,000	\$560,000	\$0
2023 Limited Tax Building Bond (Land Purchase)	\$15,450,000	\$12,320,000	\$8,335,000	\$3,435,000	\$2,335,000	\$1,190,000
<b>Total Debt:</b>	<b>\$86,809,132</b>	<b>\$48,563,727</b>	<b>\$20,935,000</b>	<b>\$5,235,000</b>	<b>\$2,895,000</b>	<b>\$1,190,000</b>

## 2015 Limited Tax School Building Refunding Bond (Davies High)

The 2015 Limited Tax School Building Refunding Bonds were issued for the purpose of refunding the Series 2007 bonds for Davies High School.



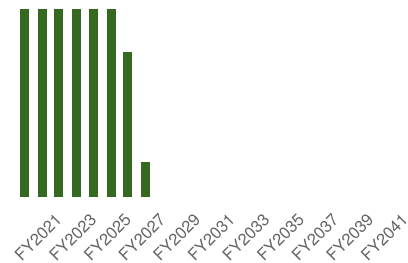
Financial Summary	FY2025	FY2026	FY2027	FY2028
2015 Limited Tax School Building Refunding Bond (Davies High)	Principal Outstanding	Principal Outstanding	Principal Outstanding	Principal Outstanding
2015 Limited Tax School Building Refunding Bond (Davies High)	\$8,835,000	\$8,835,000	\$4,845,000	\$0
<b>Total 2015 Limited Tax School Building Refunding Bond (Davies High):</b>	<b>\$8,835,000</b>	<b>\$8,835,000</b>	<b>\$4,845,000</b>	<b>\$0</b>





## 2015B Limited Tax School Building Refunding Bond (Davies High)

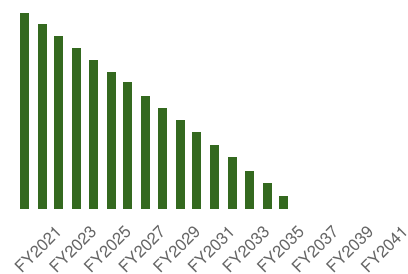
The 2015B Limited Tax School Building Refunding Bonds were issued for a crossover advance refunding portion of the Series 2008 bonds for Davies High School.



Financial Summary	FY2025	FY2026	FY2027
<b>2015B Limited Tax School Building Refunding Bond (Davies High)</b>	<b>Principal Outstanding</b>	<b>Principal Outstanding</b>	<b>Principal Outstanding</b>
2015B Limited Tax School Building Refunding Bond (Davies High)	\$7,495,000	\$1,900,000	\$0
<b>Total 2015B Limited Tax School Building Refunding Bond (Davies High):</b>	<b>\$7,495,000</b>	<b>\$1,900,000</b>	<b>\$0</b>

## 2015C Limited Tax State School Construction Bond (Ed Clapp & Elementary HVAC Upgrades)

The 2015C Limited Tax State School Construction Fund Bonds were issued for the purpose of reducing the rate of interest and the interest cost on the Series 2014 bonds for Ed Clapp Elementary and multiple HVAC system upgrades to north side schools.

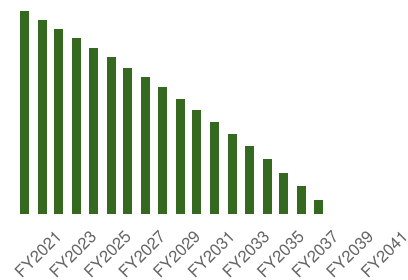


Financial Summary	FY2025	FY2030	FY2034	FY2035
<b>2015C Limited Tax State School Construction Bond (Ed Clapp &amp; Elementary HVAC Upgrades)</b>	<b>Principal Outstanding</b>	<b>Principal Outstanding</b>	<b>Principal Outstanding</b>	<b>Principal Outstanding</b>
2015C Limited Tax State School Construction Bond (Ed Clapp & Elementary HVAC Upgrades)	\$3,149,132	\$1,613,727	\$329,200	\$0
<b>Total 2015C Limited Tax State School Construction Bond (Ed Clapp &amp; Elementary HVAC Upgrades):</b>	<b>\$3,149,132</b>	<b>\$1,613,727</b>	<b>\$329,200</b>	<b>\$0</b>



## 2016A Limited Tax School Building Bond (Eagles Elementary)

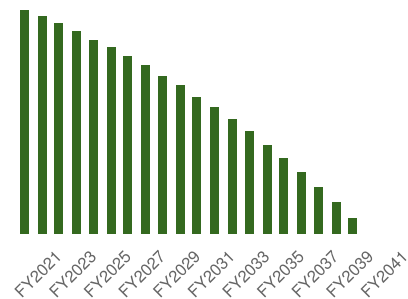
The 2016A Limited Tax School Building Bonds were issued to renovate and expand the Eagles site to change the building from early childhood special education to an elementary school.



Financial Summary	FY2025	FY2030	FY2035	FY2040
<b>2016A Limited Tax School Building Bond (Eagles Elementary)</b>	<b>Principal Outstanding</b>	<b>Principal Outstanding</b>	<b>Principal Outstanding</b>	<b>Principal Outstanding</b>
2016A Limited Tax School Building Bond (Eagles Elementary)	\$6,115,000	\$3,855,000	\$1,185,000	\$0
<b>Total 2016A Limited Tax School Building Bond (Eagles Elementary):</b>	<b>\$6,115,000</b>	<b>\$3,855,000</b>	<b>\$1,185,000</b>	<b>\$0</b>

## 2018 Limited Tax School Building Bond (Discovery Middle)

The 2018 Limited Tax School Building Bonds were issued to renovate and expand Discovery Middle School.

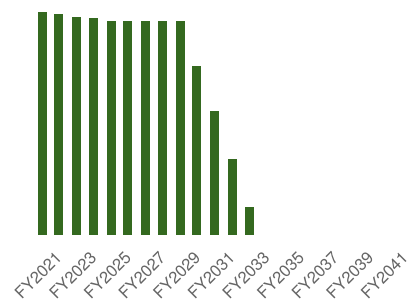


Financial Summary	FY2025	FY2030	FY2035	FY2038	FY2039
<b>2018 Limited Tax School Building Bond (Discovery Middle)</b>	<b>Principal Outstanding</b>	<b>Principal Outstanding</b>	<b>Principal Outstanding</b>	<b>Principal Outstanding</b>	<b>Principal Outstanding</b>
2018 Limited Tax School Building Bond (Discovery Middle)	\$11,090,000	\$7,920,000	\$3,890,000	\$1,030,000	\$0
<b>Total 2018 Limited Tax School Building Bond (Discovery Middle):</b>	<b>\$11,090,000</b>	<b>\$7,920,000</b>	<b>\$3,890,000</b>	<b>\$1,030,000</b>	<b>\$0</b>



## 2019 Limited Tax School Building Refunding Bond (Ed Clapp & Elementary HVAC Upgrades)

The 2019 Limited Tax School Building Refunding Bond was issued to refund the 2020-2032 maturities of the Series 2014 bonds for Ed Clapp Elementary and HVAC projects for north side schools.



Financial Summary	FY2025	FY2030	FY2031	FY2032	FY2033
<b>2019 Limited Tax School Building Refunding Bond (Ed Clapp &amp; Elementary HVAC Upgrades)</b>	<b>Principal Outstanding</b>	<b>Principal Outstanding</b>	<b>Principal Outstanding</b>	<b>Principal Outstanding</b>	<b>Principal Outstanding</b>
2019 Limited Tax School Building Refunding Bond (Ed Clapp & Elementary HVAC Upgrades)	\$17,805,000	\$10,275,000	\$6,340,000	\$2,310,000	\$0
<b>Total 2019 Limited Tax School Building Refunding Bond (Ed Clapp &amp; Elementary HVAC Upgrades):</b>	<b>\$17,805,000</b>	<b>\$10,275,000</b>	<b>\$6,340,000</b>	<b>\$2,310,000</b>	<b>\$0</b>

## 2020 Limited Tax School Building Bond (Explorer Academy)

The 2020 Limited Tax School Building Bonds were issued to fund new construction for the Explorer Academy and remodel of Lewis & Clark Elementary.

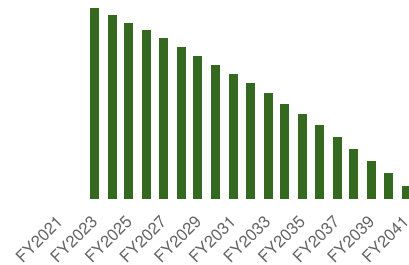


Financial Summary	FY2025	FY2030	FY2035	FY2040	FY2041
<b>2020 Limited Tax School Building Bond (Explorer Academy)</b>	<b>Principal Outstanding</b>	<b>Principal Outstanding</b>	<b>Principal Outstanding</b>	<b>Principal Outstanding</b>	<b>Principal Outstanding</b>
2020 Limited Tax School Building Bond (Explorer Academy)	\$9,525,000	\$6,975,000	\$3,990,000	\$700,000	\$0
<b>Total 2020 Limited Tax School Building Bond (Explorer Academy):</b>	<b>\$9,525,000</b>	<b>\$6,975,000</b>	<b>\$3,990,000</b>	<b>\$700,000</b>	<b>\$0</b>



## 2022A Limited Tax Building Bond (North High Track)

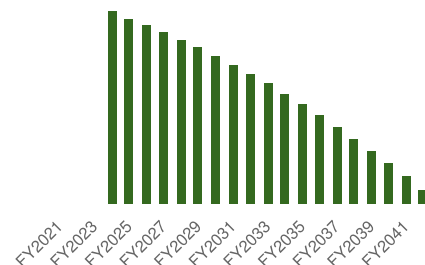
The 2022A Limited Tax Building Bonds were issued to fund the construction and improvement of outdoor athletic facilities at North High School, including a new track, grandstand, and concessions building.



Financial Summary	FY2025	FY2030	FY2035	FY2040	FY2041	FY2042
<b>2022A Limited Tax Building Bond (North High Track)</b>	<b>Principal Outstanding</b>	<b>Principal Outstanding</b>	<b>Principal Outstanding</b>	<b>Principal Outstanding</b>	<b>Principal Outstanding</b>	<b>Principal Outstanding</b>
2022A Limited Tax Building Bond (North High Track)	\$7,345,000	\$5,605,000	\$3,535,000	\$1,100,000	\$560,000	\$0
<b>Total 2022A Limited Tax Building Bond (North High Track):</b>	<b>\$7,345,000</b>	<b>\$5,605,000</b>	<b>\$3,535,000</b>	<b>\$1,100,000</b>	<b>\$560,000</b>	<b>\$0</b>

## 2023 Limited Tax Building Bond (Land Purchase)

The 2023 Limited Tax Building Bonds were issued to purchase land to accommodate a future high school facility.



Financial Summary	FY2025	FY2030	FY2035	FY2040	FY2041	FY2042
<b>2023 Limited Tax Building Bond (Land Purchase)</b>	<b>Principal Outstanding</b>	<b>Principal Outstanding</b>	<b>Principal Outstanding</b>	<b>Principal Outstanding</b>	<b>Principal Outstanding</b>	<b>Principal Outstanding</b>
2023 Limited Tax Building Bond (Land Purchase)	\$15,450,000	\$12,320,000	\$8,335,000	\$3,435,000	\$2,335,000	\$1,190,000
<b>Total 2023 Limited Tax Building Bond (Land Purchase):</b>	<b>\$15,450,000</b>	<b>\$12,320,000</b>	<b>\$8,335,000</b>	<b>\$3,435,000</b>	<b>\$2,335,000</b>	<b>\$1,190,000</b>



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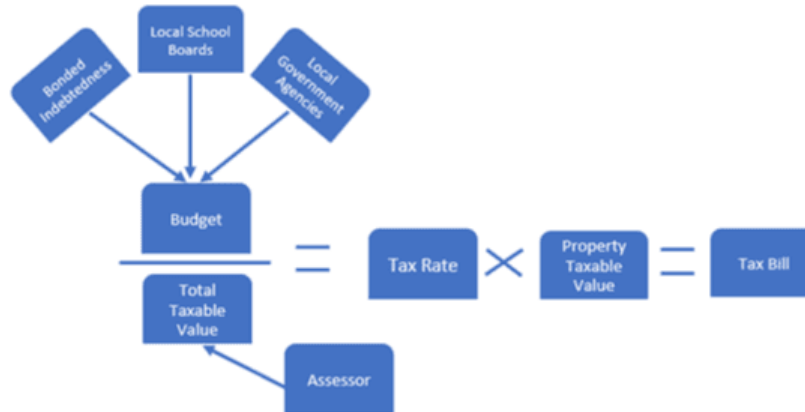
# **INFORMATIONAL SECTION**

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## Assessed and Taxable Value of Property

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



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

Exempt property falls into two classes in the property tax assessment roll for Fargo; partial or discretionary, and fully exempt. Partial or discretionary exemptions are granted for reasons such as relief for people with disabilities or the 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.

## 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	Adjusted Levy	Amount Collected	% of Net Levy
2023	2024	\$85,539,632	\$85,539,632	\$81,986,443	91.15%
2022	2023	76,323,062	76,357,945	69,756,015	91.35%
2021	2022	70,234,269	70,181,296	66,901,599	95.33%
2020	2021	66,591,409	66,478,721	63,436,626	95.42%
2019	2020	64,176,155	64,029,177	61,225,215	95.62%
2018	2019	61,400,132	61,238,272	58,637,360	95.72%
2017	2018	57,540,764	57,921,123	55,379,765	95.61%
2016	2017	54,057,871	54,390,022	51,824,452	95.28%



# Property Tax Rates

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:

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

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	

Home Value x Tax Rate = Tax:

Home Value	\$100,000
Tax Rate	0.02
Tax	<u>\$2,000</u>

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	

Home Value x Tax Rate = Tax:

Home Value	\$100,000
Tax Rate	0.0133
Tax	<u>\$1,333</u>

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.





## Mill Levy

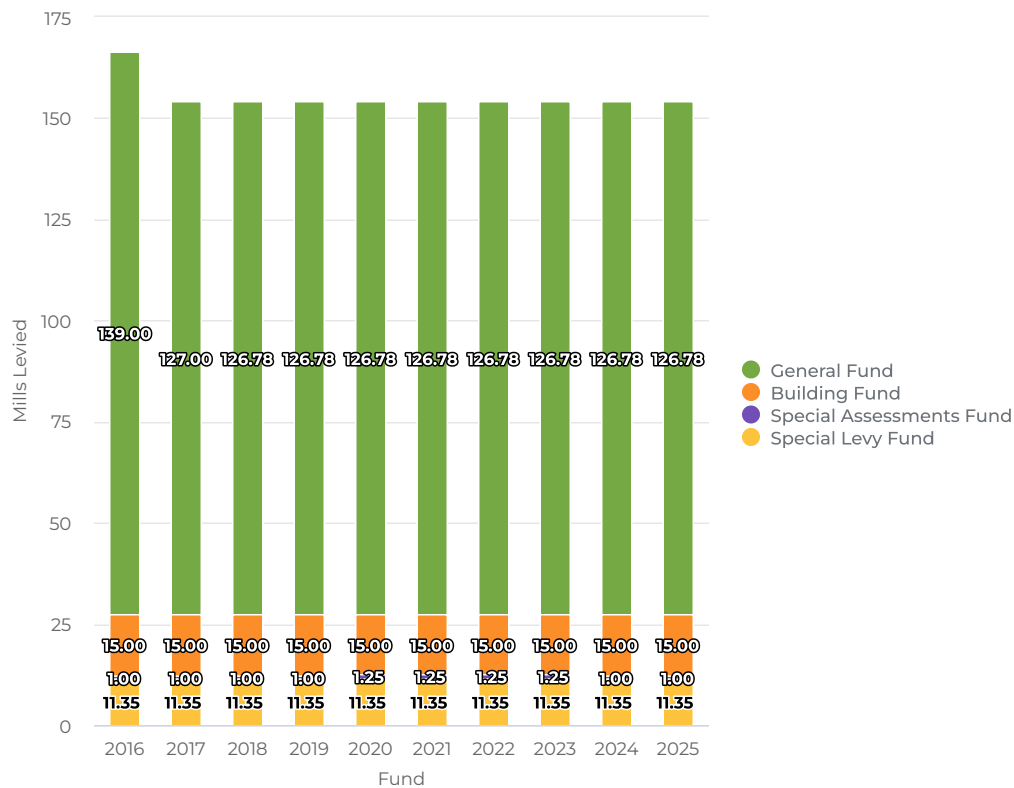
The mill levy is determined each year by dividing the total amount of dollars needed by each political subdivision (city, county, schools, etc.) from property tax by the total taxable value of the city of Fargo. This, in effect, ends up being the percentage of taxable value that is levied or assessed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

Tax Return: Each mill will return an estimated \$582,733 on a taxable valuation of \$582,732,844 for fiscal 2025.				<b>\$582,733</b>
<b>Value of one mill:</b>				
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
<b>TAX OBLIGATION PER MILL</b>	<b>\$4.50</b>	<b>\$5.63</b>	<b>\$6.75</b>	<b>\$9.00</b>

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.

## Historical Mills Levied



## Enrollment History and Projections

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

District wide enrollment forecasted to decrease by about 150 students by 2028/29

- Elementary forecasted to decrease by about 150 students; enrollment near 5,000 students
- Middle School forecasted to increase by about 50 students; enrollment near 2,600 students
- High School forecasted to decrease by about 50 students; enrollment near 3,500 students

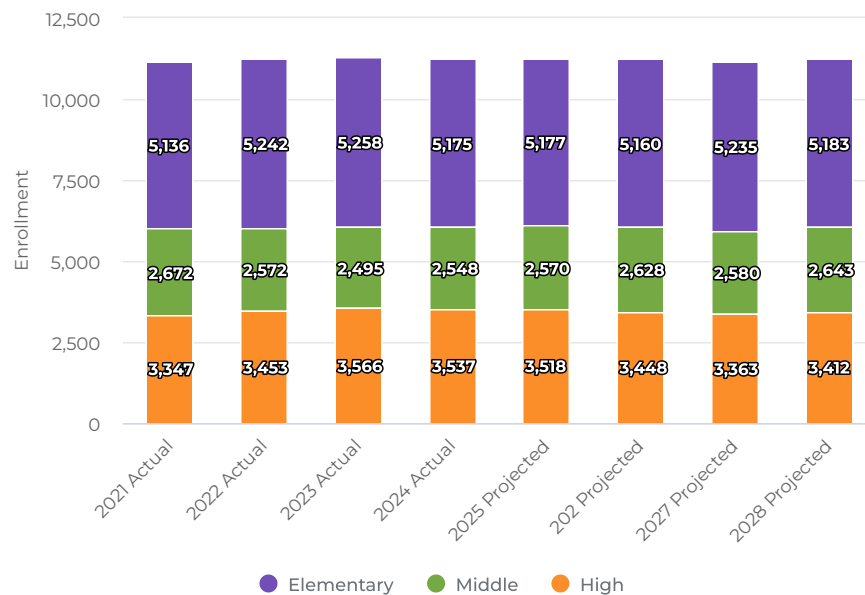
These changes may pose challenges in building capacity at the following schools:

- Centennial Elementary
- Ben Franklin Middle School
- Discovery Middle School
- Davies High School
- North High School

Development activity is a driver for potential enrollment growth in the district:

- 197 single-family and 77 multi-family units were built in 2023
- Over 3,400 total potential units could be added to the district in the next ten years
- Most growth is in the southern areas of district – monitor infrastructure improvements and economic factors for more information on timing of developments.

## K-12 Enrollment History and Projections

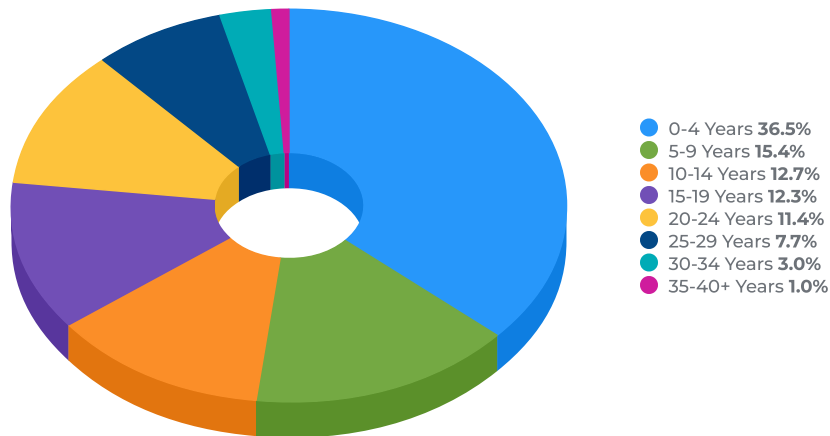


## Personnel

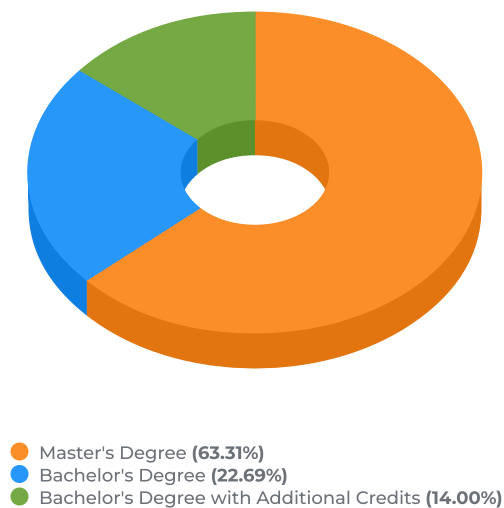
Staffing is the largest component of the budget, accounting for \$196MM or 69.4% of the total budget. Staff members are classified in six main areas: administration, support, nutrition, maintenance, teachers, and certified non-teaching.

The goal of the employee selection process is to fill existing vacancies with the most qualified personnel who will fulfill the District's mission. Our goal is to recruit, select, and place staff who will provide effective educational practices, create a community of belonging, and recognize the potential of all students utilizing the philosophies and purpose of the District as outlined in the Strategic Plan.

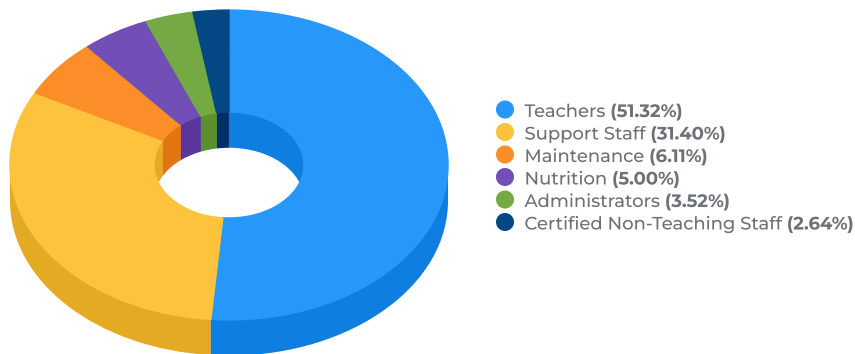
### Teacher Years of Experience



### Teacher Education Level



# Staff by Area



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# **APPENDIX**

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# Glossary

## A

### **ABATEMENT**

A reduction or elimination of a real or personal property tax, motor vehicle excise, a fee, charge, or special assessment imposed by a governmental unit. Granted only on application of the person seeking the abatement and only by the committing governmental unit.

### **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.

**CASH BASIS**

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

**CODE OF FEDERAL REGULATIONS**

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

**COMMON CORE**

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

**CONTINGENCY**

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

**COST CENTER**

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

**CURRENT BUDGET PERIOD**

The budget period currently in progress.

**D****DEBT SERVICE FUND**

A fund established to account for payment of general 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.

### **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.

**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.

