

FARGO BOARD OF EDUCATION MEMO #39 – 2021-22

September 28, 2021

RE: 2021-22 Final Mill Levy Certification and Budget Approval

FROM: Jim Johnson, Planning Committee Chair
Dr. Rupak Gandhi, Superintendent
Jackie Gapp, Business Manager

BOARD FOCUS: Action Required

In accordance with NDCC 57-15-13 School District Tax Levies, we recommend the Board of Education adopt the final mill levies and budgets for the 2021-2022 school year. A total of 154.38 mills will be levied based on an estimated taxable valuation of \$457,229,543.

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

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

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

Building Fund: The net change to the Building Fund Budget is \$1,313,266. Revenues decreased \$50,000 to reflect projected interest income. Expenditures decreased \$1,363,266 to project the phased completions of building fund construction projects. *Mills levied are 15.0.*

Special Assessments Fund: No change. *Mills levied are 1.25.*

Special Levy Fund: No change. *Mills levied are 11.35.*

Debt Service Fund: No change.

Nutrition Services: No change.

RECOMMENDATION: Adopt the final budgets, levying a total of 154.38 mills for the 2021-2022 school year, and instruct administration to submit the Certificate of Levy to the County Auditor.



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

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



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

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



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

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

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

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

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

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

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

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

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

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



FARGO PUBLIC SCHOOL DISTRICT #1
Building Fund
Adopted Budget 2022

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



FARGO PUBLIC SCHOOL DISTRICT #1
 Special Assessments Fund
 Adopted 2022

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



FARGO PUBLIC SCHOOL DISTRICT #1
 Special Levy Fund
 Adopted 2022

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



FARGO PUBLIC SCHOOL DISTRICT #1
Debt Service Fund
Adopted 2022

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



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

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



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

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