

SCHOOL BOARD MEMO #20-21-11

DATE: 07/27/2020

TO: SCHOOL BOARD MEMBERS
FROM: BETH SLETTE AND LEVI BACHMEIER
RE: 2020-2021 ACADEMIC YEAR BUDGET AND CERTIFICATE OF LEVY
FOCUS: REVIEW THE PROPOSED BUDGET AND ASSOCIATED MILL LEVY FOR THE 2020-2021 SCHOOL YEAR IN ACCORDANCE WITH NDCC 57-15-13

The School Board is required to adopt its initial budget and proposed levy prior to August 10th. This memo reflects the proposed budget for the upcoming academic year and the associated mill levies required to finance the proposed budget. Mill projections are based on the best information that we have regarding changes to our taxable valuation. As we get more refined taxable valuation information we will make any necessary revisions prior to the final adoption.

The mill levies are based on an estimated taxable valuation of \$427,654,692, an increase of 7.17%. The total number of mills levied would be 139.37, which is 2.11 mills more than last year, down from a growth of 4.48 mills in the 2019-2020 academic year. The growth in mills at 1.54% is roughly one third of our projected enrollment growth at 4.3%.

SAMPLE RESOLUTION

The School Board of the West Fargo Public School District approves the levy of property taxes for the 2020-2021 budget year as follows:

For general fund purposes, a levy of \$26,994,370.69, generated by the product of 63.12 mills times the estimated taxable valuation of the school district, or such a greater or lesser levy.

For high school tuition, a levy of \$2,328,263.80, generated by the product of 5.44 mills times the estimated taxable valuation of the school district, or such a greater or lesser levy.

For miscellaneous purposes, a levy of \$5,131,856.30 or such greater or less amount generated by the product of 12.00 mills times the estimated taxable valuation of the school district.

For the special reserve fund, a levy of \$1,282,964.08, or such greater or less amount generated by the product of 3.00 mills times the estimated taxable valuation of the school district.

For building fund purposes, a levy of \$4,274,605.90 or such greater or less amount generated by the product of 10.00 mills times the estimated taxable valuation of the school district.

For special assessments, a levy of \$1,126,888.30, generated by the product of 2.64 mills times the estimated taxable valuation of the school district, or such a greater or lesser levy.

For sinking and interest, a levy of \$18,461,493.86, generated by the product of 43.17 mills times the estimated taxable valuation of the school district, or such a greater or lesser levy.

Administrative Recommend: Approve the proposed budget and associated mill levies for the 2020-2021 school year, totaling 139.37 mills as outlined in this memo.

Sample Motion: I move to approve the proposed budget and associated mill levies for the 2020-2021 school year, totaling 139.37 mills as outlined in this memo.

West Fargo Public School District #6
Expenditure Revision by Project/Department
As of July 27, 2020

Program	Salaries	Benefits	Purchase Professional Services	Travel	Other Purchase Services	Supplies	Equipment	Fees/Other	Grand Total
000 - OTHER GENERAL FUND	\$47,828,510.00	\$41,325,750.00	\$370,560.00	\$113,980.00	\$86,900.00	\$2,561,860.00	\$160,310.00	\$33,760.00	\$92,481,630.00
210 - TUITION	0.00	0.00	0.00	0.00	2,295,960.00	0.00	0.00	0.00	2,295,960.00
250 - TECHNOLOGY	1,525,280.00	6,750.00	1,424,850.00	20,100.00	29,420.00	231,110.00	1,376,830.00	0.00	4,614,340.00
301 - SUPERINTENDENT	346,630.00	12,380.00	29,000.00	76,580.00	30,630.00	18,320.00	0.00	16,090.00	529,630.00
303 - CURRICULUM	5,300,120.00	24,000.00	1,252,520.00	65,800.00	26,300.00	232,620.00	8,600.00	150,260.00	7,060,220.00
304 - BUSINESS OFFICE	1,391,040.00	2,000.00	70,500.00	0.00	146,250.00	33,000.00	475,000.00	3,332,410.00	5,450,200.00
305 - HUMAN RESOURCES	217,320.00	30,000.00	133,350.00	0.00	16,000.00	13,600.00	4,000.00	0.00	414,270.00
306 - BUILDINGS AND GROUNDS	111,750.00	2,000.00	149,490.00	8,420.00	796,410.00	793,420.00	209,810.00	2,310.00	2,073,610.00
307 - TRANSPORTATION	1,190,340.00	3,000.00	10,000.00	11,500.00	1,631,500.00	290,000.00	639,000.00	0.00	3,775,340.00
308 - CUSTODIAL	4,606,000.00	72,220.00	35,160.00	0.00	0.00	0.00	0.00	0.00	4,713,380.00
309 - COPY RENTAL	0.00	0.00	0.00	0.00	91,810.00	0.00	0.00	0.00	91,810.00
310 - TELEPHONE	0.00	0.00	0.00	0.00	256,450.00	0.00	0.00	0.00	256,450.00
311 - WATER/SEWER	0.00	0.00	0.00	0.00	249,200.00	0.00	0.00	0.00	249,200.00
331 - NATURAL GAS	0.00	0.00	0.00	0.00	0.00	432,300.00	0.00	0.00	432,300.00
332 - ELECTRICITY	0.00	0.00	0.00	0.00	0.00	1,804,900.00	0.00	0.00	1,804,900.00
333 - HEATING OIL	0.00	0.00	0.00	0.00	0.00	60,300.00	0.00	0.00	60,300.00
334 - ELECTRIC HEAT	0.00	0.00	0.00	0.00	0.00	26,100.00	0.00	0.00	26,100.00
530 - REFUGEE ADULT ED GRANT	1,880.00	950.00	0.00	0.00	0.00	0.00	0.00	0.00	2,830.00
630 - INDIAN ED GRANT	6,870.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,870.00
680 - TITLE I GRANT	1,151,670.00	632,480.00	0.00	0.00	0.00	0.00	0.00	(32,000.00)	1,752,150.00
740 - STRIVING READERS GRANT	72,120.00	43,720.00	0.00	0.00	0.00	0.00	0.00	(22,770.00)	93,070.00
750 - TITLE IIA GRANT	595,450.00	341,160.00	4,910.00	4,500.00	0.00	56,250.00	0.00	3,600.00	1,005,870.00
770 - TITLE III GRANT	31,970.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	31,970.00
790 - 21ST CENTURY GRANT	39,410.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	39,410.00
824 - UNITED WAY GRANT	0.00	0.00	120,000.00	0.00	0.00	0.00	0.00	0.00	120,000.00
830 - MUSIC EDUCATION GRANT	2,540.00	440.00	150.00	0.00	0.00	1,770.00	72,450.00	0.00	77,350.00
910 - SPECIAL EDUCATION DEPARTMENT	17,689,820.00	14,250.00	722,650.00	29,610.00	78,220.00	285,100.00	58,400.00	32,510.00	18,910,560.00
911 - IDEA B GRANT	1,597,720.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,597,720.00
916 - JOB SKILLS PROJECT	59,220.00	0.00	125,000.00	0.00	0.00	0.00	0.00	0.00	184,220.00
930 - PRESCHOOL GRANT	29,120.00	18,290.00	0.00	0.00	0.00	0.00	0.00	0.00	47,410.00
940 - CLSD GRANT	484,530.00	169,730.00	110,190.00	22,000.00	0.00	19,250.00	0.00	11,020.00	816,720.00
941 - ESSER GRANT	0.00	0.00	99,890.00	0.00	0.00	42,130.00	1,604,020.00	0.00	1,746,040.00
950 - CTE DEPARTMENT	1,627,170.00	233,590.00	50,680.00	73,680.00	11,000.00	192,990.00	79,060.00	9,450.00	2,277,620.00
951 - PERKINS GRANT	90,120.00	1,450.00	0.00	19,150.00	0.00	0.00	6,000.00	24,050.00	140,770.00
TOTAL	85,996,600.00	42,934,160.00	4,708,900.00	445,320.00	5,746,050.00	7,095,020.00	4,693,480.00	3,560,690.00	155,180,220.00

West Fargo Public School District #6
Expenditure Budget by Object as of July 27, 2020

	Actual 2018-2019	Budget 2019-2020	Actual 2019-2020	Variance Budget to Actual 2019-2020	Budget 2020-2021	Change Budget to Budget	% Change
FUND 10							
100 - SCHOOL BOARD SALARIES	\$66,330.00	\$67,860.00	\$72,099.99	(\$4,239.99)	\$70,910.00	\$3,050.00	4.49%
110 - CERTIFIED TEACHER SALARIES	51,344,335.78	53,479,350.00	53,148,068.03	331,281.97	57,061,200.00	3,581,850.00	6.70%
111 - CERTIFIED ADMINISTRATOR SALARIES	4,349,020.56	4,681,970.00	4,737,650.62	(55,680.62)	5,085,750.00	403,780.00	8.62%
120 - CLASSIFIED STAFF SALARIES	18,465,491.30	19,644,920.00	19,777,867.68	(132,947.68)	20,959,460.00	1,314,540.00	6.69%
121 - CLASSIFIED ADMINISTRATOR SALARIES	438,799.00	438,800.00	435,798.05	3,001.95	443,620.00	4,820.00	1.10%
130 - SUBSTITUTE & TEMPORARY SALARIES	2,232,022.17	2,569,670.00	1,759,693.68	809,976.32	2,375,660.00	(194,010.00)	(7.55%)
212 - DISABILITY INSURANCE	177,085.93	128,600.00	126,583.66	2,016.34	91,630.00	(36,970.00)	(28.75%)
216 - HEALTH INSURANCE	13,331,321.83	14,492,880.00	14,741,786.94	(248,906.94)	16,674,820.00	2,181,940.00	15.06%
217 - DENTAL INSURANCE	861,692.20	870,330.00	871,354.79	(1,024.79)	965,300.00	94,970.00	10.91%
218 - LIFE INSURANCE	61,130.94	41,710.00	41,491.77	218.23	43,720.00	2,010.00	4.82%
219 - VISION INSURANCE	182,279.16	184,690.00	187,054.88	(2,364.88)	192,150.00	7,460.00	4.04%
220 - SOCIAL SECURITY CONTRIBUTION	5,504,127.35	5,773,130.00	5,695,876.02	77,253.98	6,090,680.00	317,550.00	5.50%
230 - EMPLOYEE RETIREMENT CONTRIBUTION	16,922,639.60	17,447,510.00	17,708,807.36	(261,297.36)	18,523,140.00	1,075,630.00	6.16%
231 - ADMINISTRATOR ANNUITY	104,419.86	140,880.00	118,950.00	21,930.00	146,630.00	5,750.00	4.08%
250 - UNEMPLOYMENT COMPENSATION	18,086.00	12,000.00	151,885.14	(139,885.14)	30,000.00	18,000.00	150.00%
260 - WORKER'S COMPENSATION	108,339.09	118,820.00	160,235.79	(41,415.79)	176,090.00	57,270.00	48.20%
330 - OTHER PROFESSIONAL SERVICES	3,883,976.37	4,927,780.00	3,967,482.06	960,297.94	4,708,900.00	(218,880.00)	(4.44%)
340 - REALTOR FEE	21,854.18	15,400.00	7,906.46	7,493.54	18,000.00	2,600.00	16.88%
411 - WATER AND SEWER	203,929.40	253,370.00	148,256.47	105,113.53	249,200.00	(4,170.00)	(1.65%)
421 - DISPOSAL FEES	171,194.90	157,860.00	179,515.56	(21,655.56)	190,200.00	32,340.00	20.49%
422 - SNOW REMOVAL	416,924.75	285,230.00	329,895.61	(44,665.61)	297,900.00	12,670.00	4.44%
430 - REPAIR & MAINTENANCE SERVICES	448,640.32	410,820.00	428,400.58	(17,580.58)	502,910.00	92,090.00	22.42%
431 - DRIVER ED SIMULATOR SERVICE	5,050.00	5,000.00	5,150.00	(150.00)	5,000.00	0.00	0.00%
433 - TECHNOLOGY REPAIR	11,952.98	25,000.00	13,257.81	11,742.19	20,000.00	(5,000.00)	(20.00%)
440 - COPY RENTAL	79,782.26	90,420.00	65,861.40	24,558.60	91,810.00	1,390.00	1.54%
441 - BUILDING RENT	375.00	0.00	0.00	0.00	0.00	0.00	0.00%
442 - RENTAL FOR INSTRUCTION	3,600.00	3,600.00	548.54	3,051.46	3,600.00	0.00	0.00%
443 - HULBERT POOL RENTAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
450 - BUILDING CAPITAL IMPROVEMENTS	215,465.78	67,240.00	58,075.00	9,165.00	0.00	(67,240.00)	(100.00%)
490 - LAUNDRY SERVICES	53.70	1,500.00	0.00	1,500.00	0.00	(1,500.00)	(100.00%)
500 - OTHER PURCHASED SERVICES	44,177.58	37,750.00	25,554.52	12,195.48	26,930.00	(10,820.00)	(28.66%)
510 - STUDENT TRANSPORT SERVICES	1,751,544.16	1,703,310.00	1,696,078.02	7,231.98	1,597,000.00	(106,310.00)	(6.24%)
520 - BUILDING & VEHICLE INSURANCE	121,563.00	124,700.00	122,898.00	1,802.00	142,250.00	17,550.00	14.07%
530 - TELECOMMUNICATIONS	60,860.71	68,160.00	69,462.43	(1,302.43)	87,490.00	19,330.00	28.36%
531 - INTERNET ACCESS	160,485.53	177,840.00	167,655.54	10,184.46	178,800.00	960.00	0.54%
540 - ADVERTISING	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
550 - PRINTING	31,327.02	37,100.00	34,063.01	3,036.99	39,000.00	1,900.00	5.12%
561 - IN-STATE TUITION	1,750,740.09	2,099,880.00	2,054,724.10	45,155.90	2,246,970.00	147,090.00	7.00%
562 - OUT-OF-STATE TUITION	56,290.94	64,000.00	53,197.63	10,802.37	48,990.00	(15,010.00)	(23.45%)
580 - TRAVEL	429,720.66	623,880.00	248,701.36	375,178.64	445,320.00	(178,560.00)	(28.62%)
600 - SUPPLIES	3,082,184.06	3,657,890.00	2,602,791.75	1,055,098.25	3,056,170.00	(601,720.00)	(16.45%)
610 - OTHER SUPPLIES	27,438.86	39,330.00	41,790.16	(2,460.16)	46,500.00	7,170.00	18.23%
621 - NATURAL GAS	445,753.48	476,160.00	348,616.56	127,543.44	432,300.00	(43,860.00)	(9.21%)
622 - ELECTRICITY	1,699,698.36	1,694,290.00	1,551,995.21	142,294.79	1,804,900.00	110,610.00	6.53%
624 - FUEL OIL	71,114.03	52,870.00	17,978.67	34,891.33	60,300.00	7,430.00	14.05%
626 - GASOLINE & DIESEL FUEL	232,437.39	219,940.00	177,832.61	42,107.39	223,020.00	3,080.00	1.40%
627 - ELECTRIC HEAT	20,369.71	26,250.00	25,061.44	1,188.56	26,100.00	(150.00)	(0.57%)
630 - CONCESSION FOOD COST	53,503.93	64,070.00	45,909.24	18,160.76	56,880.00	(7,190.00)	(11.22%)
640 - BOOKS (CLASSROOM & LIBRARY)	699,458.46	857,830.00	737,304.05	120,525.95	588,660.00	(269,170.00)	(31.38%)
641 - CONSUMABLE SUPPLIES	594,029.07	315,440.00	304,854.38	10,585.62	393,660.00	78,220.00	24.80%
642 - LIBRARY BOOKS	316,093.36	335,510.00	258,885.02	76,624.98	343,910.00	8,400.00	2.50%
650 - PERIODICALS	57,128.89	71,300.00	57,362.84	13,937.16	62,620.00	(8,680.00)	(12.17%)
710 - LAND & IMPROVEMENTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
720 - BUILDINGS	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
730 - EQUIPMENT	589,242.46	768,370.00	569,219.60	199,150.40	1,114,190.00	345,820.00	45.01%
732 - VEHICLES	702,500.00	444,900.00	483,500.00	(38,600.00)	628,000.00	183,100.00	41.16%
733 - TECHNOLOGY EQUIPMENT	1,074,538.68	3,996,910.00	3,672,875.11	324,034.89	2,951,290.00	(1,045,620.00)	(26.16%)
810 - DUES AND FEES	532,008.76	717,260.00	517,768.86	199,491.14	314,900.00	(402,360.00)	(56.10%)
830 - INTEREST COSTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
890 - MISCELLANEOUS OBJECTS	387.50	20,310.00	16,686.74	3,623.26	(51,070.00)	(71,380.00)	(351.45%)
891 - MISCELLANEOUS OBJECTS	1,381.56	2,330.00	1,187.39	1,142.61	2,320.00	(10.00)	(0.43%)
920 - TRANSFERS TO OTHER FUNDS	2,584,646.25	2,897,930.00	2,623,343.43	274,586.57	3,294,540.00	396,610.00	13.69%
TOTAL FUND 10	136,820,544.91	147,931,850.00	143,466,851.56	4,464,998.44	155,180,220.00	7,248,370.00	4.90%
FUND 11							
215 - FLEX CLAIMS	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
216 - HEALTH INSURANCE CLAIMS	18,595,831.57	18,571,070.00	18,831,254.18	(260,184.18)	22,186,670.00	3,615,600.00	19.47%
217 - DENTAL INSURANCE CLAIMS	1,384,593.01	1,720,140.00	1,188,323.63	531,816.37	1,686,400.00	(33,740.00)	(1.96%)
219 - VISION INSURANCE CLAIMS	256,796.06	285,330.00	299,723.87	(14,393.87)	296,170.00	10,840.00	3.80%
TOTAL FUND 11	20,237,220.64	20,576,540.00	20,319,301.68	257,238.32	24,169,240.00	3,592,700.00	17.46%
FUND 20							
920 - TRANSFER TO GENERAL FUND	1,200,000.00	1,596,580.00	0.00	1,596,580.00	1,539,590.00	(56,990.00)	(3.57%)
TOTAL FUND 20	1,200,000.00	1,596,580.00	0.00	1,596,580.00	1,539,590.00	(56,990.00)	(3.57%)
FUND 30							
450 - BUILDING CAPITAL IMPROVEMENTS	24,714,684.89	32,783,340.00	50,587,531.54	(17,804,191.54)	31,344,070.00	(1,439,270.00)	(4.39%)
520 - BUILDING INSURANCE	241,195.00	253,500.00	234,526.00	18,974.00	276,210.00	22,710.00	8.96%
710 - LAND PURCHASES	150.00	0.00	437,625.00	(437,625.00)	0.00	0.00	0.00%
720 - BUILDING PURCHASES	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
810 - LOAN FEES	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
830 - LOAN INTEREST	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
910 - LOAN PRINCIPAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
920 - BOND GG TRANSFER	3,075,703.97	3,347,150.00	3,843,740.38	(496,590.38)	1,853,430.00	(1,493,720.00)	(44.63%)
TOTAL FUND 30	28,031,733.86	36,383,990.00	55,103,422.92	(18,719,432.92)	33,473,710.00	(2,910,280.00)	(8.00%)
FUND 40							
810 - BOND FEES	(223,679.50)	8,450.00	10,300.00	(1,850.00)	9,300.00	850.00	10.06%
830 - BOND INTEREST	6,123,695.68	7,077,830.00	7,076,959.51	870.49	8,966,620.00	1,888,790.00	26.69%
910 - BOND PRINCIPAL	11,002,497.82	12,078,860.00	12,079,726.20	(866.20)	9,637,020.00	(2,441,840.00)	(20.22%)
920 - TRANSFER TO GENERAL FUND	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
TOTAL FUND 40	16,902,514.00	19,165,140.00	19,166,985.71	(1,845.71)	18,612,940.00	(552,200.00)	(2.88%)

West Fargo Public School District #6
Expenditure Budget by Object as of July 27, 2020

	Actual 2018-2019	Budget 2019-2020	Actual 2019-2020	Variance Budget to Actual 2019-2020	Budget 2020-2021	Change Budget to Budget	% Change
FUND 50							
120 - KITCHEN SALARIES	1,960,727.49	2,088,090.00	2,096,670.97	(8,580.97)	2,190,870.00	102,780.00	4.92%
121 - DIRECTOR SALARY	97,453.00	99,310.00	99,305.00	5.00	101,190.00	1,880.00	1.89%
212 - DISABILITY INS	3,347.53	2,400.00	2,434.11	(34.11)	1,760.00	(640.00)	(26.67%)
216 - HEALTH INSURANCE	482,262.14	466,530.00	543,655.07	(77,125.07)	549,280.00	82,750.00	17.74%
217 - DENTAL INSURANCE	27,832.25	28,810.00	28,102.54	707.46	28,020.00	(790.00)	(2.74%)
218 - LIFE INSURANCE	1,891.04	1,160.00	1,284.67	(124.67)	1,200.00	40.00	3.45%
219 - VISION INSURANCE	5,941.92	5,440.00	6,205.11	(765.11)	5,730.00	290.00	5.33%
220 - SOCIAL SECURITY	143,128.13	151,110.00	152,152.06	(1,042.06)	158,980.00	7,870.00	5.21%
230 - CLASSIFIED RETIREMENT	131,528.94	137,180.00	138,113.50	(933.50)	142,390.00	5,210.00	3.80%
231 - ADMINISTRATOR ANNUITY	1,900.00	2,000.00	2,100.00	(100.00)	2,000.00	0.00	0.00%
260 - WORK COMP	3,945.70	4,100.00	6,121.06	(2,021.06)	5,890.00	1,790.00	43.66%
330 - PURCHASED PROFESSIONAL SERVICE	55,249.24	28,400.00	12,855.63	15,544.37	32,000.00	3,600.00	12.68%
411 - WATER/SEWER	520.00	1,000.00	745.00	255.00	1,000.00	0.00	0.00%
421 - DISPOSAL SERVICE	6,464.92	6,000.00	8,828.07	(2,828.07)	8,000.00	2,000.00	33.33%
422 - SNOW REMOVAL	7,460.00	7,500.00	4,028.98	3,471.02	7,500.00	0.00	0.00%
430 - REPAIRS	690.45	7,500.00	580.36	6,919.64	1,000.00	(6,500.00)	(86.67%)
431 - EQUIPMENT REPAIR	62,865.60	77,150.00	66,615.87	10,534.13	80,000.00	2,850.00	3.69%
450 - CONSTRUCTION SVC	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
490 - LAUNDRY SERVICES	14,930.94	20,000.00	13,860.32	6,139.68	20,000.00	0.00	0.00%
500 - PURCHASED ADMIN SERVICES	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
520 - VEHICLE AND PROPERTY INSURANCE	288.00	0.00	321.00	(321.00)	380.00	380.00	0.00%
530 - TELEPHONE	538.07	1,080.00	1,183.34	(103.34)	1,080.00	0.00	0.00%
570 - NON-STAFF LABOR SERVICES	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
580 - TRAVEL	1,605.66	5,400.00	3,834.11	1,565.89	6,500.00	1,100.00	20.37%
600 - NON-FOOD SUPPLIES	175,649.03	238,000.00	149,443.32	88,556.68	219,000.00	(19,000.00)	(7.98%)
621 - NATURAL GAS	3,155.16	3,500.00	3,771.43	(271.43)	3,500.00	0.00	0.00%
622 - ELECTRICITY	8,896.13	7,500.00	21,325.15	(13,825.15)	19,000.00	11,500.00	153.33%
630 - FOOD COST	2,504,082.72	2,840,000.00	2,477,624.15	362,375.85	2,840,000.00	0.00	0.00%
730 - EQUIPMENT	18,944.92	103,000.00	70,020.63	32,979.37	117,500.00	14,500.00	14.08%
890 - DUES, FEES, AND OTHER COSTS	12,271.41	9,520.00	3,800.50	5,719.50	11,100.00	1,580.00	16.60%
891 - CREDIT CARD PROCESSING FEES	124,379.30	112,500.00	100,110.72	12,389.28	123,000.00	10,500.00	9.33%
920 - INDIRECT COST TRANSFER	70,500.00	73,700.00	73,700.00	0.00	80,900.00	7,200.00	9.77%
TOTAL FUND 50	5,928,449.69	6,527,880.00	6,088,792.67	439,087.33	6,758,770.00	230,890.00	3.54%
FUND 60							
110 - CERTIFIED SALARY	17,803.44	0.00	8,864.73	(8,864.73)	0.00	0.00	0.00%
120 - CLASSIFIED SALARY	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
130 - SUB SALARY	2,070.00	0.00	3,672.00	(3,672.00)	0.00	0.00	0.00%
220 - SOCIAL SECURITY	1,520.25	0.00	959.11	(959.11)	0.00	0.00	0.00%
230 - RETIREMENT	5,325.17	0.00	3,184.35	(3,184.35)	0.00	0.00	0.00%
300 - OFFICIALS	960.00	0.00	0.00	0.00	0.00	0.00	0.00%
568 - CLEARING	2,342.15	0.00	2,302.60	(2,302.60)	0.00	0.00	0.00%
600 - SUPPLIES	177,196.11	0.00	178,945.43	(178,945.43)	0.00	0.00	0.00%
890 - MISCELLANEOUS OBJECTS	1,179,093.56	0.00	1,053,187.67	(1,053,187.67)	0.00	0.00	0.00%
891 - MISCELLANEOUS	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
TOTAL FUND 60	1,386,310.68	0.00	1,251,115.89	(1,251,115.89)	0.00	0.00	0.00%
FUND 61							
111 - ACTIVITIES DIRECTOR SALARY	221,152.00	221,160.00	228,466.20	(7,306.20)	212,650.00	(8,510.00)	(3.85%)
115 - CERTIFIED COACHES SALARY	976,106.69	1,050,590.00	1,039,876.50	10,713.50	1,132,160.00	81,570.00	7.76%
125 - CLASSIFIED COACHES SALARY	349,143.34	371,480.00	345,444.00	26,036.00	379,930.00	8,450.00	2.27%
130 - MONITOR SALARIES	91,061.95	88,500.00	66,922.74	21,577.26	106,300.00	17,800.00	20.11%
212 - DISABILITY INSURANCE	517.00	330.00	358.06	(28.06)	250.00	(80.00)	(24.24%)
216 - HEALTH INSURANCE	24,819.00	22,200.00	24,636.22	(2,436.22)	27,660.00	5,460.00	24.59%
217 - DENTAL INSURANCE	1,177.20	1,120.00	1,626.90	(506.90)	1,670.00	550.00	49.11%
218 - LIFE INSURANCE	111.60	60.00	89.60	(29.60)	80.00	20.00	33.33%
219 - VISION INSURANCE	249.00	210.00	352.57	(142.57)	340.00	130.00	61.90%
220 - SOCIAL SECURITY	124,796.53	128,190.00	128,066.53	123.47	139,180.00	10,990.00	8.57%
230 - RETIREMENT	342,310.96	344,810.00	357,094.78	(12,284.78)	375,120.00	30,310.00	8.79%
231 - ADMIN ANNUITY	3,800.00	4,250.00	4,450.00	(200.00)	4,000.00	(250.00)	(5.88%)
260 - WORK COMP	627.38	320.00	202.82	117.18	210.00	(110.00)	(34.38%)
300 - REFEREES & JUDGES	108,905.95	131,240.00	92,685.83	38,554.17	160,700.00	29,460.00	22.45%
330 - CONTRACTED SECURITY SERVICES	12,493.75	17,500.00	10,975.00	6,525.00	19,000.00	1,500.00	8.57%
441 - ICE RENTAL	77,245.00	74,440.00	73,640.00	800.00	74,440.00	0.00	0.00%
442 - GYMNASTICS RENTAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
443 - HULBERT POOL RENTAL	0.00	0.00	0.00	0.00	38,400.00	38,400.00	0.00%
510 - TRANSPORT	3,224.60	4,480.00	629.26	3,850.74	9,950.00	5,470.00	122.10%
519 - TRANSPORTATION	189,840.94	227,310.00	117,130.04	110,179.96	259,280.00	31,970.00	14.06%
520 - N D H S A A DUES	2,520.00	3,860.00	2,520.00	1,340.00	5,260.00	1,400.00	36.27%
580 - TRAVEL	11,846.56	15,900.00	7,506.56	8,393.44	21,510.00	5,610.00	35.28%
581 - REG & STATE TOURN MEALS/LODGE	54,622.43	83,800.00	14,057.30	69,742.70	83,800.00	0.00	0.00%
590 - GYMNASTICS CO-OP FEES	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
600 - SUPPLIES	317,198.62	398,500.00	311,620.01	86,879.99	535,890.00	137,390.00	34.48%
601 - GENERAL ATHLETIC MED SUPPLIES	29,920.39	18,000.00	13,549.91	4,450.09	26,080.00	8,080.00	44.89%
730 - EQUIPMENT	12,939.98	22,320.00	97,822.19	(75,502.19)	17,060.00	(5,260.00)	(23.57%)
890 - MISCELLANEOUS OBJECTS	70,572.04	93,260.00	49,535.38	43,724.62	90,720.00	(2,540.00)	(2.72%)
TOTAL FUND 61	3,027,202.91	3,323,830.00	2,989,258.40	334,571.60	3,721,640.00	397,810.00	11.97%
FUND 70							
110 - CERTIFIED SALARIES	9,289.36	0.00	9,289.36	(9,289.36)	0.00	0.00	0.00%
220 - SOCIAL SECURITY	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
230 - RETIREMENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
890 - MISCELLANEOUS OBJECTS	18,743.29	0.00	39,306.44	(39,306.44)	0.00	0.00	0.00%
TOTAL FUND 70	28,032.65	0.00	48,595.80	(48,595.80)	0.00	0.00	0.00%

West Fargo Public School District #6
Expenditure Budget by Object as of July 27, 2020

	Actual 2018-2019	Budget 2019-2020	Actual 2019-2020	Variance Budget to Actual 2019-2020	Budget 2020-2021	Change Budget to Budget	% Change
FUND 80							
100 -VIR CTE BOARD MEMBER	150.00	800.00	400.00	400.00	800.00	0.00	0.00%
110 - VIR CTE LICENSED SALARIES	372,822.56	630,160.00	648,539.40	(18,379.40)	628,340.00	(1,820.00)	(0.29%)
111 - VIR CTE DIRECTOR SALARY	121,713.00	124,030.00	124,026.00	4.00	126,380.00	2,350.00	1.89%
120 - VIR CTE CLASSIFIED SALARIES	19,461.21	20,010.00	20,162.41	(152.41)	20,680.00	670.00	3.35%
212 - VIR CTE DISABILITY INS	1,072.16	1,340.00	1,160.85	179.15	1,430.00	90.00	6.72%
216 - VIR CTE HEALTH INS	89,473.55	140,660.00	125,608.58	15,051.42	155,260.00	14,600.00	10.38%
217 - VIR CTE DENTAL INSURANCE	4,899.71	6,020.00	6,121.40	(101.40)	6,920.00	900.00	14.95%
218 - VIR CTE LIFE INS	301.93	340.00	288.18	51.82	350.00	10.00	2.94%
219 - VIR CTE LIFE INS	648.55	720.00	755.66	(35.66)	720.00	0.00	0.00%
220 - VIR CTE SOCIAL SECURITY	36,173.93	59,100.00	57,100.30	1,999.70	58,610.00	(490.00)	(0.83%)
230 - VIR CTE RETIREMENT	110,215.29	166,770.00	169,045.98	(2,275.98)	163,720.00	(3,050.00)	(1.83%)
231 - VIR CTE ANNUITY	2,137.50	2,250.00	2,612.50	(362.50)	2,500.00	250.00	11.11%
260 - VIR CTE WORKERS COMP	1,035.27	980.00	1,636.53	(656.53)	1,010.00	30.00	3.06%
330 - VIR CTE PURCHASED SVC	71,000.00	38,000.00	38,000.00	0.00	72,000.00	34,000.00	89.47%
580 - VIR CTE TRAVEL	6,427.69	23,150.00	7,987.11	15,162.89	27,000.00	3,850.00	16.63%
600 - VIR CTE SUPPLIES	11,198.37	15,540.00	9,627.26	5,912.74	45,130.00	29,590.00	190.41%
730 - VIR CTE EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
810 - VIR CTE DUES AND FEES	986.34	0.00	430.00	(430.00)	2,400.00	2,400.00	0.00%
TOTAL FUND 80	849,717.06	1,229,870.00	1,213,502.16	16,367.84	1,313,250.00	83,380.00	6.78%
TOTAL EXPENDITURES	214,411,726.40	236,735,680.00	249,647,826.79	(12,912,146.79)	244,769,360.00	8,033,680.00	3.39%

**West Fargo Public School District #6
Revenue Budget by Fund as of July 27, 2020**

	Actual 2018-2019	Budget 2019-2020	Actual 2019-2020	Variance Budget to Actual 2019-2020	Budget 2020-2021	Change Budget to Budget	% Change
61-460-3430-1710	8,400.50	8,000.00	8,072.50	(72.50)	7,000.00	(1,000.00)	(12.50%)
61-460-3436-1710	3,901.00	2,000.00	2,053.00	(53.00)	2,000.00	0.00	0.00%
61-460-3439-1710	6,491.00	5,500.00	8,907.00	(3,407.00)	6,500.00	1,000.00	18.18%
61-460-3440-1710	4,987.00	2,000.00	0.00	2,000.00	2,000.00	0.00	0.00%
61-460-3441-1710	2,005.50	2,000.00	0.00	2,000.00	2,000.00	0.00	0.00%
61-460-3461-1710	0.00	6,000.00	7,792.00	(1,792.00)	6,200.00	200.00	3.33%
61-460-3461-1711	8,287.17	12,000.00	18,803.30	(6,803.30)	15,000.00	3,000.00	25.00%
61-460-3490-1990	40,375.00	35,000.00	43,105.00	(8,105.00)	36,000.00	1,000.00	2.86%
61-460-3491-1990	95,465.00	90,000.00	72,150.00	17,850.00	90,000.00	0.00	0.00%
61-000-3498-1990	6,151.20	4,000.00	986.76	3,013.24	4,000.00	0.00	0.00%
61-460-3498-1990	6,044.21	4,000.00	458.80	3,541.20	4,000.00	0.00	0.00%
61-000-6300-5200	2,584,646.25	2,897,930.00	2,623,343.43	274,586.57	3,294,540.00	396,610.00	13.69%
Total Fund - 61 Co-Curricular	3,027,202.91	3,323,830.00	2,989,258.40	334,571.60	3,721,640.00	397,810.00	11.97%
Fund 70 Trust & Agency							
70-000-0000-1920	37,281.25	0.00	11,680.00	(11,680.00)	0.00	0.00	0.00%
70-000-0011-1920	64.00	0.00	0.00	0.00	0.00	0.00	0.00%
70-000-0012-1920	0.00	0.00	25.00	(25.00)	0.00	0.00	0.00%
70-000-0100-1990	13,613.32	0.00	11,875.15	(11,875.15)	0.00	0.00	0.00%
Total Fund - 70 Trust & Agency	50,958.57	0.00	23,580.15	(23,580.15)	0.00	0.00	0.00%
Fund 80 Virtual CTE Center							
80-950-0000-1990	320,503.56	684,990.00	677,950.40	7,039.60	724,970.00	39,980.00	5.84%
80-950-0000-3300	529,213.50	544,880.00	535,551.76	9,328.24	588,280.00	43,400.00	7.97%
Total Fund - 80 Virtual CTE Center	849,717.06	1,229,870.00	1,213,502.16	16,367.84	1,313,250.00	83,380.00	6.78%
TOTAL REVENUES	230,908,080.93	241,282,860.00	292,799,147.78	(51,516,287.78)	219,415,690.00	(21,867,170.00)	(9.06%)

2019-2020 Fiscal Year
Statement of Revenue, Expenditures and Fund Balance
Actuals - As of July 22, 2020 for Fiscal Year end June 30, 2020 (Preliminary)

Fund	Fund Account Name	Beginning Balance July 1, 2019	Revenue Budget 2019-2020	Expense Budget 2019-2020	Revenue versus Expenditures	Projected Balance June 30, 2020	Fund Balance Percent
10	General Fund	\$12,217,118.12	\$144,450,830.75	\$143,466,851.56	\$983,979.19	\$13,201,097.31	9.20%
11	Insurance Fund	\$8,546,120.07	\$21,247,322.75	\$20,319,301.68	\$928,021.07	\$9,474,141.14	46.63%
20	Special Reserve	\$4,502,219.22	\$1,302,378.76	\$0.00	\$1,302,378.76	\$5,804,597.98	0.00%
30	Building Fund	\$40,290,909.68	\$93,151,105.75	\$55,103,422.92	\$38,047,682.83	\$78,338,592.51	142.17%
40	Sinking & Interest	\$7,337,890.61	\$21,025,470.42	\$19,166,985.71	\$1,858,484.71	\$9,196,375.32	47.98%
50	Food Service	\$2,323,583.59	\$6,125,775.26	\$6,088,792.67	\$36,982.59	\$2,360,566.18	38.77%
60	Student Activities	\$1,354,327.11	\$1,269,923.38	\$1,251,115.89	\$18,807.49	\$1,373,134.60	109.75%
61	Co-Curricular	\$0.00	\$2,989,258.40	\$2,989,258.40	\$0.00	\$0.00	0.00%
70	Trust and Agency	\$32,897.01	\$23,580.15	\$48,595.80	-\$25,015.65	\$7,881.36	16.22%
80	Virtual CTE Center	\$0.00	\$1,213,502.16	\$1,213,502.16	\$0.00	\$0.00	0.00%
	Grand Total - All Funds	\$76,605,065.41	\$292,799,147.78	\$249,647,826.79	\$43,151,320.99	\$119,756,386.40	34.28%

2020-2021 Fiscal Year
Statement of Revenue Budget, Expenditure Budget and Projected Fund Balance
Preliminary Budget as of July 27, 2020

Fund	Fund Account Name	Est. Beg. Balance July 1, 2020	Revenue Budget 2020-2021	Expense Budget 2020-2021	Revenue versus Expenditures	Projected Balance June 30, 2021	Fund Balance Percent
10	General Fund	\$13,201,097.31	\$156,185,570.00	\$155,180,220.00	\$1,005,350.00	\$14,206,447.31	9.15%
11	Insurance Fund	\$9,474,141.14	\$24,169,240.00	\$24,169,240.00	\$0.00	\$9,474,141.14	39.20%
20	Special Reserve	\$5,804,597.98	\$1,309,710.00	\$1,539,590.00	-\$229,880.00	\$5,574,717.98	362.09%
30	Building Fund	\$78,338,592.51	\$5,667,780.00	\$33,473,710.00	-\$27,805,930.00	\$50,532,662.51	150.96%
40	Sinking & Interest	\$9,196,375.32	\$20,395,600.00	\$18,612,940.00	\$1,782,660.00	\$10,979,035.32	58.99%
50	Food Service	\$2,360,566.18	\$6,652,900.00	\$6,758,770.00	-\$105,870.00	\$2,254,696.18	33.36%
60	Student Activities	\$1,373,134.60	\$0.00	\$0.00	\$0.00	\$1,373,134.60	0.00%
61	Co-Curricular	\$0.00	\$3,721,640.00	\$3,721,640.00	\$0.00	\$0.00	0.00%
70	Trust and Agency	\$7,881.36	\$0.00	\$0.00	\$0.00	\$7,881.36	0.00%
80	Virtual CTE Center	\$0.00	\$1,313,250.00	\$1,313,250.00	\$0.00	\$0.00	0.00%
	Grand Total - All Funds	\$119,756,386.40	\$219,415,690.00	\$244,769,360.00	-\$25,353,670.00	\$94,402,716.40	38.57%