Bismarck Public Schools

Comparability Report

FY 2021-2022

BISMARCK
PUBLIC SCHOOLS

Contents

Introduction

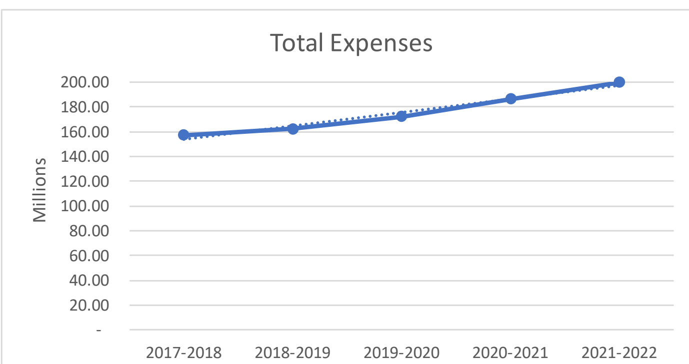
This document is a comparison of Bismarck Public Schools to the finances of five North Dakota districts. Using data from the 2022 & 2023 "School Finance Facts" report published by the North Dakota Department of Public Instruction, peer district annual financial reports and information supplied by the districts, this report analyzes the characteristics of the most recent revenue and expenditure allocations. The following districts have been selected for comparison:

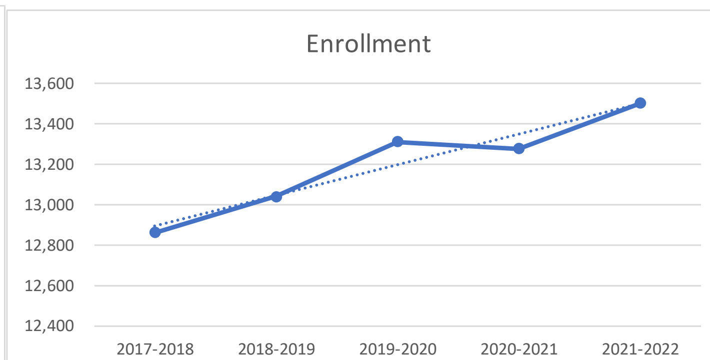
- Fargo Public Schools
- Grand Forks Public Schools
- Mandan Public Schools
- Minot Public Schools
- West Fargo Public Schools

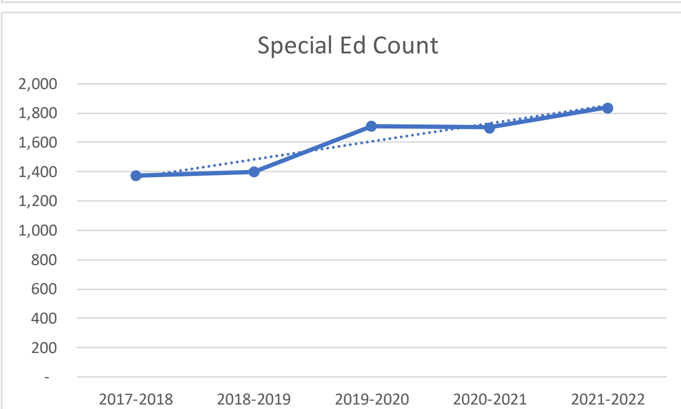
The report is divided into two sections:

- Section I discusses revenue, fund balance and expenditure performance of Bismarck Public Schools in relation to peer school districts in North Dakota. The general fund categories considered include overall revenue and expenditures, instructional and administrative expenditures, and support program expenditures.
- Section II highlights district spending on Special Education, including breakdowns of Special Education expenditures on a per-child count basis by program/service area.

When necessary the report will have a section included called Staff Analysis. This is intended to provide summary and explanation of the data in that particular section.







Section I: Revenues, Fund Balances and Expenditures

Historical Financial Statements by Object

Represented below is Bismarck Public Schools five year historical general fund financial information. The information will provide a foundation as the specific funding sources and expenditures are discussed in greater detail throughout the document.

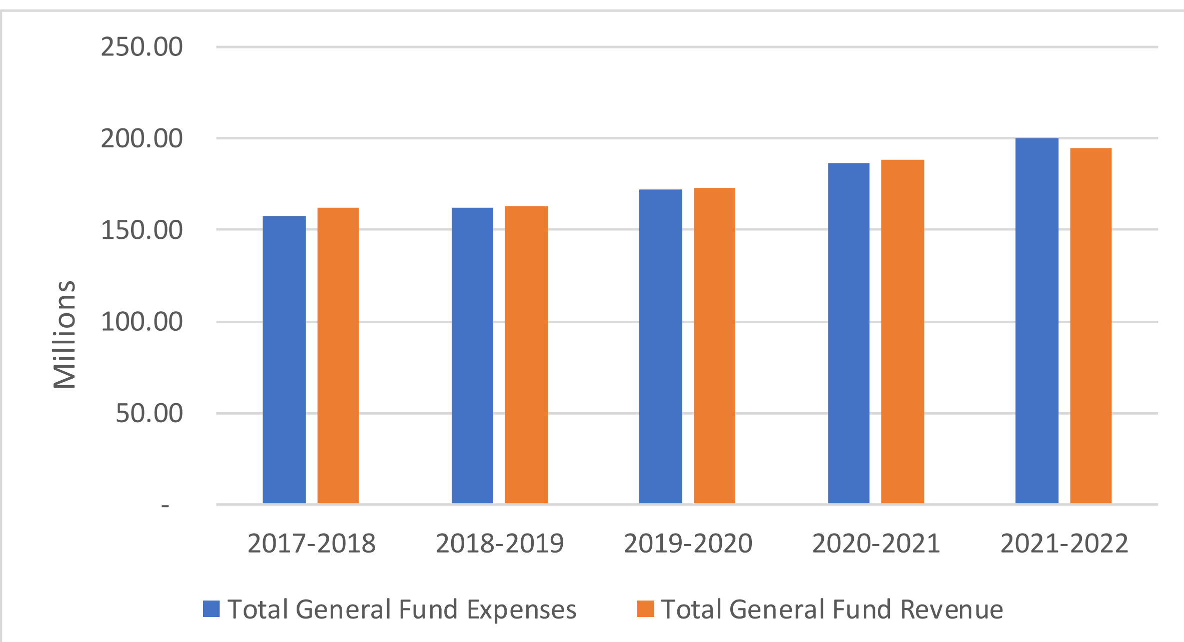
	GENERAL FUND 2017-2018	GENERAL FUND 2018-2019	GENERAL FUND 2019-2020	GENERAL FUND 2020-2021	GENERAL FUND 2021-2022
REVENUES					
Property Tax Revenue					
Property Tax	$ 32,577,798	$ 32,837,996	$ 35,104,740	$ 36,343,638	$ 37,048,354
Revenue in Lieu of Taxes	820,894	280,103	1,259,235	793,162	286,847
Subtotal	33,398,692	33,118,099	36,363,975	37,136,800	37,335,202
Tuition					
Regular Tuition / Patrons	-	793	-	-	-
Regular Tuition / LEAs	620,809	738,526	521,584	596,525	483,576
Subtotal	620,809	739,319	521,584	596,525	483,576
Other Local Revenue					
Investment / Interest Income	333,906	1,119,068	710,318	71,881	72,144
Athletic Event Admission Fees	434,921	458,563	429,963	280,923	512,441
Co-Curricular User Fees	193,889	206,965	145,901	198,671	217,305
Rental Income - Gyms	117,629	139,521	93,977	101,738	131,508
Contracted Educational Services	515,814	354,487	294,166	266,377	276,115
Burleigh County Contracted Services	67,000	67,000	67,000	9,418	12,920
Miscellaneous	156,063	105,728	193,252	326,169	239,170
Subtotal	1,819,222	2,451,332	1,934,577	1,255,177	1,461,603
State Revenue					
State Per Pupil Aid	110,027,830	108,677,883	115,215,304	119,168,009	121,535,616
State Transportation Aid	1,156,207	1,213,995	1,292,816	1,239,086	1,281,041
Special Education	1,449,406	1,396,874	1,338,481	1,239,842	1,086,479
Career and Technical Education	403,828	439,573	420,869	468,491	460,743
Adult Education	295,000	289,000	359,000	362,500	390,000
English Learners	25,062	67,456	57,784	8,308	-
State Tuition Payments	438,094	423,031	534,958	543,011	558,154
Behaivoral Health	-	10,846	14,866	210,848	133,130
Other	-	5,000	-	-	-
Subtotal	113,795,427	112,523,658	119,234,078	123,240,095	125,445,163
State Revenue					
Title I	2,736,700	2,962,821	2,935,937	2,924,291	3,178,372
Title II	901,149	1,141,721	1,024,973	1,047,421	1,025,367
Title III Language Instruction	31,508	33,488	24,823	53,009	30,139
Part B Basic Aid	3,741,432	2,908,122	3,254,568	3,647,049	3,399,792
Carl Perkins	222,675	240,174	244,345	235,344	224,355
Head Start	1,652,501	1,743,765	1,995,638	2,480,934	1,992,987
USDA Head Start Reimbursements	95,188	92,227	71,758	56,232	119,578
Title VII Indian Education	231,766	260,316	283,738	301,374	284,486
Adult Education	82,000	91,000	96,000	92,500	58,938
E Rate Rebate	79,575	132,975	85,598	86,219	144,390
Preschool Incentive	74,312	61,126	66,112	67,166	68,309
Early Intervention	2,284,219	2,521,091	2,516,799	2,502,448	-

	GENERAL FUND 2017-2018	GENERAL FUND 2018-2019	GENERAL FUND 2019-2020	GENERAL FUND 2020-2021	GENERAL FUND 2021-2022
Title XIX	173,730	199,655	343,443	462,832	967,843
Johnson O'Malley	40,404	39,776	28,338	41,220	52,720
Nutrition Educations & Training	60,120	58,051	68,251	79,849	110,418
McKinney Vento	24,500	20,000	31,095	19,733	53,156
Clean Diesel	-	-	-	-	27,500
Refugee	-	-	-	-	19,990
Vocational Rehabilitation	134,050	131,750	230,439	272,992	296,027
Striving Readers/CLSD	-	951,420	1,456,636	2,697,700	1,656,032
Esser	-	-	17,679	8,833,872	15,842,131
EANS	-	-	-	-	158,394
Other	13,054	5,515	150,852	111,318	72,687
Subtotal	12,578,883	13,594,993	14,927,022	26,013,503	29,783,609
Other Sources					
Sale of Property	-	380,782	-	-	-
Teacher Learning Center	5,000	5,000	5,000	5,000	5,000
Missouri River Educational Center	36,119	33,499	11,402	12,318	45,468
Subtotal	41,119	419,281	16,402	17,318	50,468
Total General Fund Revenues	$ 162,254,152	$ 162,846,682	$ 172,997,638	$ 188,259,419	$ 194,559,620
EXPENDITURES					
Salaries					
Administration	$ 6,432,347	$ 6,380,269	$ 6,452,668	$ 6,404,806	$ 7,221,751
Teachers	67,039,704	68,312,636	70,345,429	75,540,763	78,175,061
Professional Support	5,892,970	6,207,073	7,206,880	8,488,963	8,368,205
Hourly Support	19,720,578	20,581,182	21,981,821	21,773,428	23,124,489
Subtotal	99,085,599	101,481,160	105,986,798	112,207,960	116,889,505
Benefits					
Fringe	37,241,361	38,468,223	42,084,414	45,052,085	46,773,635
Purchased Professional Services					
Computer Software Consultants	1,383	1,079	719	1,514	1,565
Contracted Busing	2,561,393	2,532,503	2,624,842	2,715,495	2,821,420
Fees	26,331	41,180	42,499	39,388	41,399
Legal Services	51,017	4,278	41,188	33,408	22,416
Medical/Dental	-	324	(6)	-	-
Other Consultants	135,663	37,140	29,407	-	43,641
Other Professional	33,396	32,794	30,179	30,017	30,442
Other Professional Education	267,146	223,722	114,997	110,069	109,583
Police Youth Bureau	13,507	13,674	10,337	3,500	-
Professional Development	119,724	185,898	133,166	144,843	198,059
Referees/Judges	244,706	234,593	207,124	202,775	271,609
Special Education Consultants	58,464	61,019	3,531	3,117	4,369
Workshop Consultants	1,538,698	1,524,066	1,681,273	1,802,823	1,258,485
Subtotal	5,051,428	4,892,270	4,919,256	5,086,949	4,802,988

	GENERAL FUND 2017-2018	GENERAL FUND 2018-2019	GENERAL FUND 2019-2020	GENERAL FUND 2020-2021	GENERAL FUND 2021-2022
Purchased Property Services					
Asbestos	112,355	16,935	55,422	18,723	74,010
Building & Site Repairs	744,926	791,509	825,840	921,163	1,124,372
Elevator Maintenance	4,150	3,724	22,846	30,113	33,832
Equipment Rental	5,702	9,599	4,299	10,656	11,703
Equipment Repairs	271,898	223,011	283,687	295,513	374,656
Exterminating	5,493	5,092	7,166	6,324	6,808
Fire Extinguisher	5,211	6,729	6,364	5,602	5,756
Land & Building Rental	352,397	370,231	350,916	410,072	301,458
Laundry	21,801	20,868	15,997	8,053	5,679
Other Contract Maintenance	38,305	38,396	44,568	31,079	30,167
Security	30,287	-	-	-	1,576
Snow Removal	130,905	250,826	130,449	19,957	165,849
Waste Removal	153,405	147,036	124,506	159,740	179,997
Subtotal	1,876,835	1,883,956	1,872,060	1,916,995	2,315,864
Utilities					
Electricity	1,983,569	1,925,775	1,832,031	1,927,290	1,965,866
Natural Gas	421,211	451,772	383,288	398,498	693,638
Water and Sewer	405,138	416,545	372,990	604,936	666,143
Subtotal	2,809,918	2,794,092	2,588,309	2,930,724	3,325,648
Other Purchased Services					
Athletic Away Expenses	152,403	112,530	92,919	57,768	100,010
Athletic Home Expenses	33,856	-	-	-	-
Brochures / Publications	4,522	8,584	9,949	10,040	5,400
Cell Phone	108,604	116,053	148,560	148,235	134,030
Field Trips / Student Transportation	391,874	720,812	490,032	427,214	679,826
Insurance	249,028	249,412	260,006	275,582	310,237
Mileage Reimbursement	130,699	150,887	117,377	119,753	38,152
Postage	44,798	54,062	38,039	45,260	44,566
Printing	9,180	6,189	178,994	186,849	235,989
Student Activity Fees	18,426	17,744	14,663	13,229	21,203
Telephone	94,478	21,861	34,136	82,988	35,293
Travel	250,011	461,278	406,507	13,873	221,374
Tuition In-State	1,473,360	1,649,019	1,529,342	1,853,570	1,667,565
Tuition Out-of-State	53,875	96,489	(19,424)	-	-
Subtotal	3,015,114	3,664,920	3,301,100	3,234,361	3,493,647
Supplies and Materials					
Awards	2,443	3,113	3,090	1,480	3,237
Books	737,532	1,065,226	1,253,266	1,079,448	1,052,893
Computer Software	398,370	814,259	901,595	1,177,087	1,021,341
Custodial Supplies	314,998	304,532	282,794	373,728	322,170
Food	28,794	30,777	27,232	21,881	82,553
Gas, Oil & Accessories	(174,862)	(436,631)	(295,195)	(238,161)	(308,881)
Parent Activities	6,116	1,085	1,060	235	25
Supplies and Materials	2,328,282	2,407,503	2,629,345	3,240,045	3,158,599
Testing Material - Guidance	199,375	195,641	167,537	228,421	245,764
Playground Repair Supplies	-	-	-	-	17,637
Tickets	10,283	7,873	5,888	10,910	-
Training Supplies	15,694	10,642	11,108	7,342	9,006
Subtotal	3,867,025	4,404,020	4,987,720	5,902,416	5,604,345

	GENERAL FUND 2017-2018	GENERAL FUND 2018-2019	GENERAL FUND 2019-2020	GENERAL FUND 2020-2021	GENERAL FUND 2021-2022
Property Purchases					
Buildings	313,161	395,931	645,493	1,892,062	312,884
Carpet Replacement	200,000	200,000	219,499	238,274	391,303
Equipment, Furniture & Fixtures	2,118,037	2,393,315	2,603,353	5,305,605	2,409,858
High School House	7,652	7,740	5,781	11,420	5,819
Land	91,257	84,085	753,172	609,054	130,934
Lease Payments	163,323	242,668	109,105	88,539	82,394
Portable Classrooms	-	2,774	302,917	119,185	21,406
Roof Repairs	312,925	312,355	300,277	327,687	392,330
Special Assessments	-	-	6,205	-	-
Vehicles	203,914	148,657	322,950	339,110	328,491
Subtotal	3,410,269	3,787,525	5,268,752	8,930,936	4,075,419
Other Sources					
Indirect Cost	66,251	66,510	68,043	62,230	56,847
Interest Expense	151,000	128,164	119,000	109,182	1,310,573
Licenses / Permits / Registrations	170,020	293,909	241,675	457,748	1,068,752
Organizational Dues	575	140,142	135,313	135,650	169,808
Other Fees	128,138	16,951	16,310	16,882	26,764
Principal Redemption	386,527	414,690	444,211	475,149	859,493
Staff Dues / Memberships	-	25,916	35,964	-	-
Transfers to Debt Service	-	-	-	-	9,000,000
Subtotal	902,511	1,086,282	1,060,516	1,256,841	12,492,237
Total General Fund Expenses	$ 157,260,060	$ 162,462,448	$ 172,068,925	$ 186,519,267	$ 199,773,288
Excess Revenues Over (Under) Expenses	$ 4,994,092	$ 384,234	$ 928,713	$ 1,740,152	$ (5,213,668)

Source: Bismarck Public Schools Business Office



General Fund Revenues

Taxable Valuation and Levies

Bismarck Public Schools Mill Levy in Dollars Summary

Fund	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022*
General & Misc.	$33,330,286	$34,199,100	$36,406,935	$37,848,318	$39,090,549
Building	$4,694,406	$4,810,000	$4,913,254	$5,107,735	$5,275,378
Debt Service	$10,135,223	$10,230,000	$10,853,379	$10,598,551	$10,603,509
Special Assessment	$624,356	$745,550	$491,325	$1,195,210	$1,577,338
Total Levy	$48,784,271	$49,984,650	$52,664,893	$54,749,814	$56,546,774

[Bismarck Public Schools Business Office] - *2021-22 Budgeted

Bismarck Public Schools Levy in Mills Summary

Fund	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022
General & Misc.	71.00	71.10	74.10	74.10	74.10
Building	10.00	10.00	10.00	10.00	10.00
Debt Service	21.59	21.27	22.09	20.75	20.10
Special Assessment	1.33	1.55	1.00	2.34	2.99
TOTAL MILL LEVY - ALL FUNDS	**103.92**	**103.92**	**107.19**	**107.19**	**107.19**
Change in Levy from Previous Year	3.45	0	3.29	0	0
Percent Change from Previous Year	3.4%	0%	3.2%	0%	0%

[Bismarck Public Schools Business Office]

Bismarck Public Schools Effect of Each Mill

Tax Return: Each mill will return $527,538 on a taxable valuation of $527,537,771.			Value of one mill:	$527,538
Market Value for Tax Purposes	**$ 100,000**	**$ 125,000**	**$150,000**	**$200,000**
Average Bismarck 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
Total Mills	0.10721	0.10721	0.10721	0.10721
YEARLY TAX OBLIGATION	**$482.45**	**$603.06**	**$723.67**	**$964.89**
MONTHLY TAX OBLIGATION	**$40.20**	**$50.26**	**$60.31**	**$80.41**

[Bismarck Public Schools Business Office]

What is the 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 the property tax by the total taxable value of the county of Burleigh. 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.

What is Taxable Value?

Taxable value refers to a percentage of the city assessor's appraisal according to a state-prescribed formula, after exemptions are removed. To calculate annual taxes for a property, the taxable value is multiplied by the mill levy.

The table below presents the taxable valuation and mill levies for each comparison district.

Taxable Valuation and Levies 2021-2022

	Value of a Mill	General Fund Mill Levy[1]	Total Mill Levy
Fargo	$459,681	126.78	154.38
West Fargo	$456,309	81.25	143.16
Mandan	$152,255	69.76	130.15
Grand Forks	$253,943	86.00	111.00
Minot	$219,737	87.00	109.34
Bismarck	**$527,538**	**74.10**	**107.19**

[ND Department of Public Instruction, 2022 School Finance Facts – other districts] / [Bismarck Public Schools Business Office - BPS]

[1]General Fund levy includes tuition and/or miscellaneous levies.

Bismarck Public Schools Mill Levy History

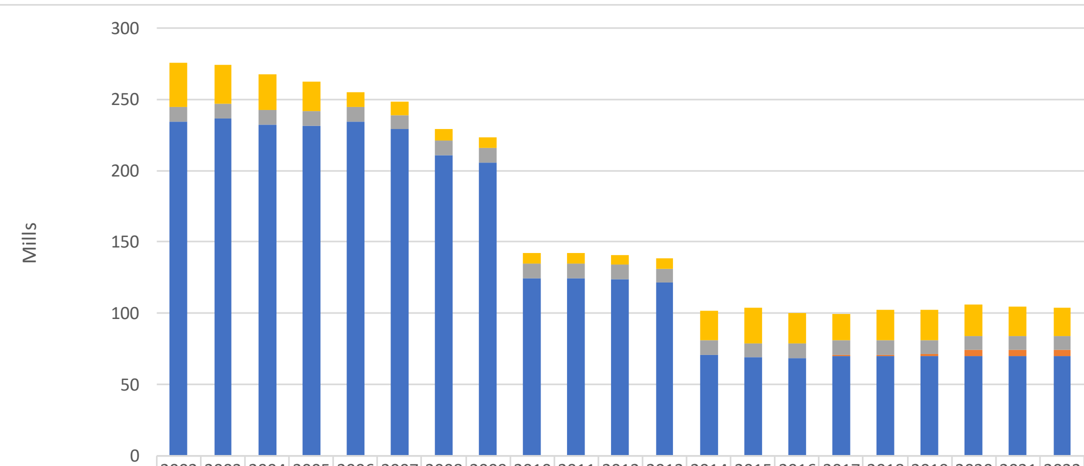
Over the past nineteen years, Bismarck Public Schools has decreased the general fund mill levy by a total of 160.98 mills. 125.0 mills were decreased due to required legislative action (75 mill decrease in fiscal year 2010 and 50 mill decrease in fiscal year 2014). 35.98 mills were decreased through demonstrated fiscal responsibility to relieve tax burden on property owners.

Bismarck Public Schools Mill Levy History – All Funds

	General Fund	Misc. Fund	Building Fund	Debt Service	Special Assessment Fund	Total
2002	234.53	-	10.00	31.29	-	275.82
2003	236.64	-	10.00	27.45	-	274.09
2004	232.39	-	10.00	25.38	-	267.77
2005	231.40	-	10.00	20.81	-	262.21
2006	234.56	-	10.00	10.46	-	255.02
2007	229.17	-	10.00	9.23	-	248.40
2008	211.09	-	10.00	8.33	-	229.42
2009	205.71	-	10.00	7.68	-	223.39
2010	124.60	-	10.00	7.43	-	142.03
2011	124.86	-	10.00	7.27	-	142.13
2012	123.77	-	10.00	7.22	-	140.99
2013	121.41	-	10.00	6.98	-	138.39
2014	71.06	-	10.00	20.62	-	101.68
2015	69.13	-	10.00	24.47	-	103.60
2016	68.70	-	10.00	21.72	-	100.42
2017	70.00	1.00	10.00	18.14	1.33	100.47
2018	70.00	1.00	10.00	21.59	1.33	103.92
2019	70.00	1.10	10.00	21.27	1.55	103.92
2020	70.00	4.10	10.00	22.09	1.00	107.19
2021	70.00	4.10	10.00	20.75	2.34	107.19
2022	70.00	4.10	10.00	20.10	2.99	107.19

[Bismarck Public Schools Business Office]

Bismarck Public Schools Mill Levy History – All Funds



	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Debt Service	31.3	27.5	25.4	20.8	10.5	9.23	8.33	7.68	7.43	7.27	7.22	6.98	20.6	24.5	21.7	18.1	21.6	21.3	22.1	20.8	20.1
Building Fund	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10
Misc Fund	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1	1	1.1	4.1	4.1	4.1
General Fund	235	237	232	231	235	229	211	206	125	125	124	121	71.1	69.1	68.7	70	70	70	70	70	70

5-Year Historical General Fund Certified Levy Amount and Budget Increase

	General Fund Mills Levied	Per Mill Value	Certified Levy Amount	Budget
2018	71.00	$469,441	$33,358,560	$164,408,213
2019	71.10	$481,058	$34,199,100	$166,280,196
2020	74.10	$491,013	$36,406,935	$177,416,797
2021	74.10	$504,516	$37,848,318	$195,807,392
2022	74.10	$520,577	$39,090,549	$222,165,138

[Bismarck Public Schools Business Office]

Local Tax Revenue

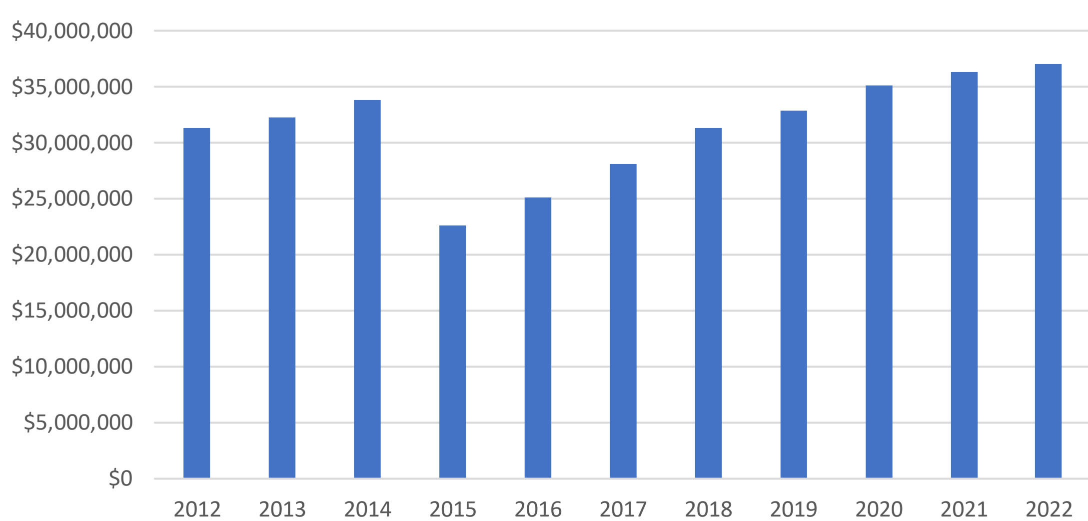
Local tax revenue includes property taxes, tuition and miscellaneous levies, and other taxes received such as electric, telecommunications, mobile home, and tax credits. It is important to note that while all districts levy for property taxes, other tax revenue sources vary.

Local Tax Revenue 2021-2022

	General Fund Mills Levied	Total Tax Revenue	Percentage of Total Revenue	Tax Revenue per ADM
Fargo	126.78	$54,516,169	28.71%	$4,676.51
West Fargo	81.25	$37,020,593	22.04%	$2,972.76
Grand Forks	86.00	$21,522,798	18.34%	$2,850.58
Bismarck	**74.10**	**$37,048,354**	**19.04%**	**$2,583.64**
Minot	87.00	$18,440,027	15.82%	$2,371.83
Mandan	69.76	$10,430,584	16.64%	$2,459.11

[ND School District Financial Reports 2021-2022 - Note: School districts may not report data consistently]

The chart below displays the tax revenue trend for Bismarck Public Schools.



State Revenue

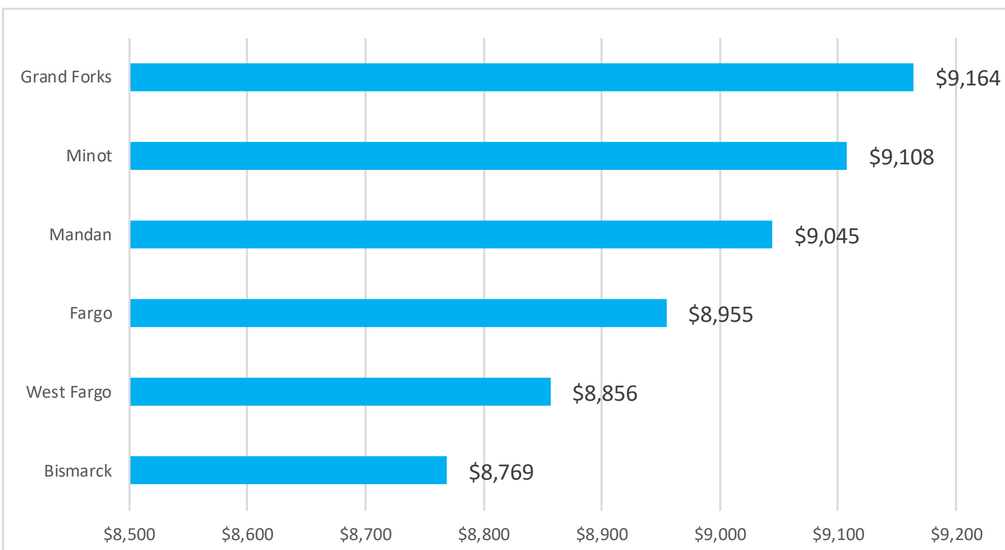
With the shift by the legislature to lower property tax burden, all districts received more than 60% of their total revenue from state aid. State aid includes per pupil, transportation, state child placement, career and technical education, and handicapped program aid.

State Revenue 2021-2022

	Total State Revenue	Percentage of Total Revenue	State Revenue per ADM
Grand Forks	$69,190,055	58.94%	$9,164
Minot	$70,807,864	60.75%	$9,108
Mandan	$38,363,687	61.19%	$9,045
Fargo	$104,388,040	54.98%	$8,955
West Fargo	$110,292,002	65.67%	$8,856
Bismarck	**$125,741,189**	**64.63%**	**$8,769**

[ND Department of Public Instruction, 2023 School Finance Facts - Note: School districts may not report data consistently]

State Revenue per ADM 2021-2022



Federal Revenue

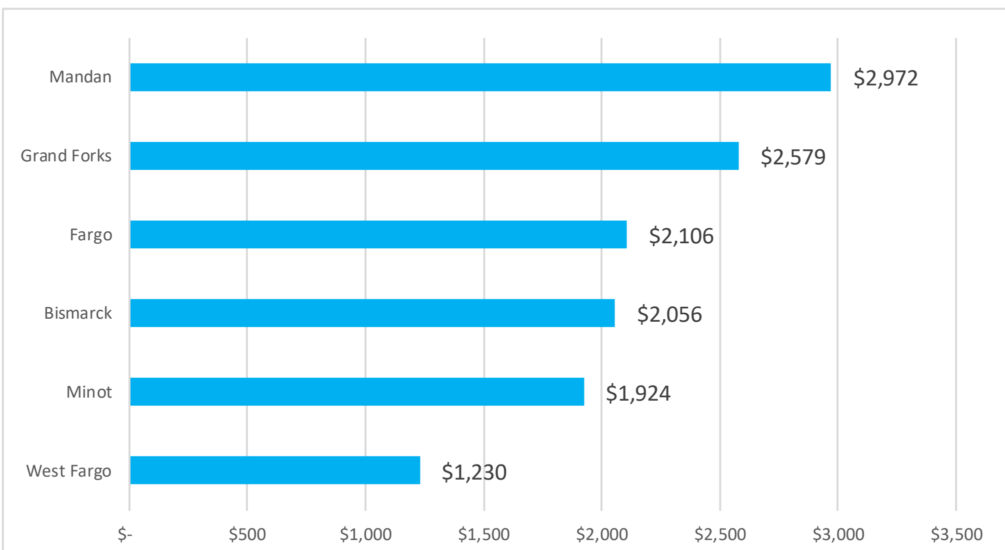
Most districts receive a small portion of total revenue from federal sources. The majority of this is pass-through funding for programs such as Title I and IDEA-B. Bismarck, Grand Forks and Minot receive a significant portion of their federal funds through the Head Start program.

Federal Revenue 2021-2022

	Total Federal Revenue	Percentage of Total Revenue	Federal Revenue per ADM
Mandan	$12,606,521	20.11%	$2,972
Grand Forks	$19,476,026	16.59%	$2,579
Fargo	$24,551,201	12.93%	$2,106
Bismarck	**$29,487,583**	**15.16%**	**$2,056**
Minot	$14,958,470	12.83%	$1,924
West Fargo	$15,312,491	9.12%	$1,230

[ND Department of Public Instruction, 2023 School Finance Facts - Note: School districts may not report data consistently]

Federal Revenue per ADM 2021-2022



Total Revenues

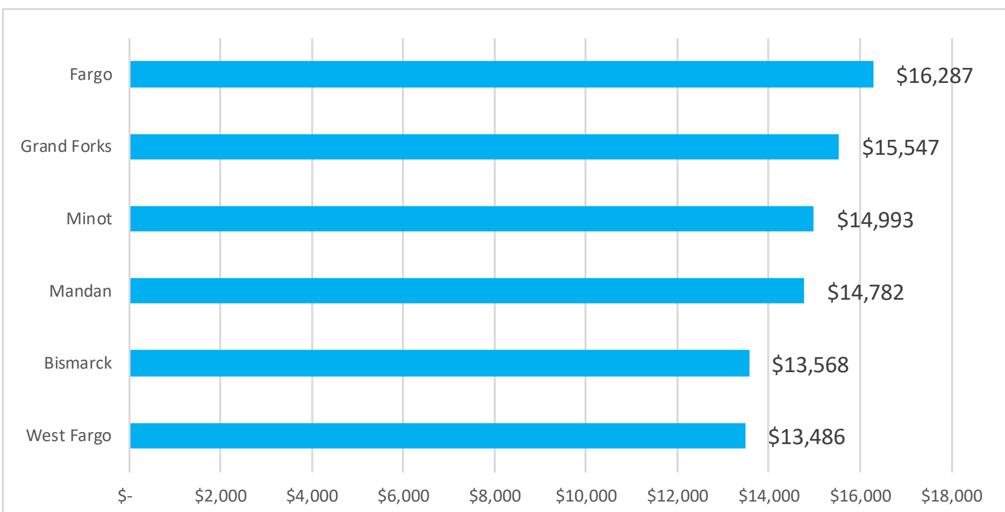
Total General Fund revenue is derived from property taxes, state funding, federal grant funding, tuition, and other local/county resources.

Total General Fund Revenues 2021-2022

	ADM	Total Revenue	Revenue per ADM
Fargo	11,657.45	$189,867,592	$16,287
Grand Forks	7,550.31	$117,384,163	$15,547
Minot	7,774.59	$116,564,136	$14,993
Mandan	4,241.61	$62,699,373	$14,782
Bismarck	**14,339.59**	**$194,559,620**	**$13,568**
West Fargo	12,453.27	$167,948,242	$13,486

[ND Department of Public Instruction, 2023 School Finance Facts - Note: School districts may not report data consistently]

General Fund Revenue per ADM 2021-2022



General Fund-Fund Balances

Ending Fund Balance

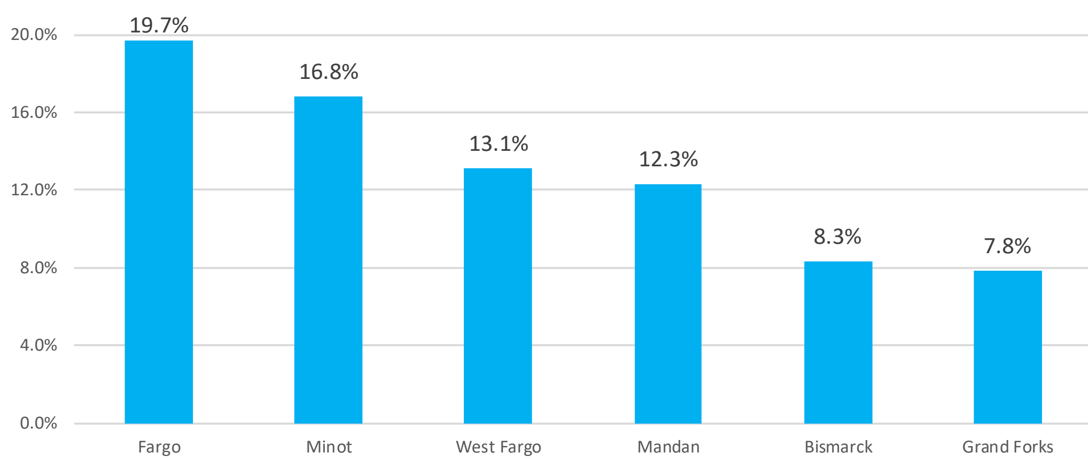
When comparing ending general fund balances, Bismarck had the fifth lowest ending funding balance as a percentage of expenditures of the districts evaluated at 8.3%, representing approximately 1.5 months of operating expenditures.

Ending General Fund Balance as % of Expenditures 2021-2022

	Ending Fund Balance	Total Expenditures	Ending Fund Balance as a Percentage of Expenditures
Fargo	$37,278,460	$189,592,783	19.7%
Minot	$19,627,433	$116,908,804	16.8%
Mandan	$7,736,070	$62,924,067	12.3%
West Fargo	$21,655,543	$165,438,836	13.1%
Bismarck	**$16,578,715**	**$199,773,288**	**8.3%**
Grand Forks	$9,047,702	$115,724,327	7.8%

[ND Department of Public Instruction, 2023 School Finance Facts - Note: School districts may not report data consistently]

Ending General Fund Balance as % of Expenditures 2021-2022



Bismarck Public Schools Historical Fund Balance Analysis

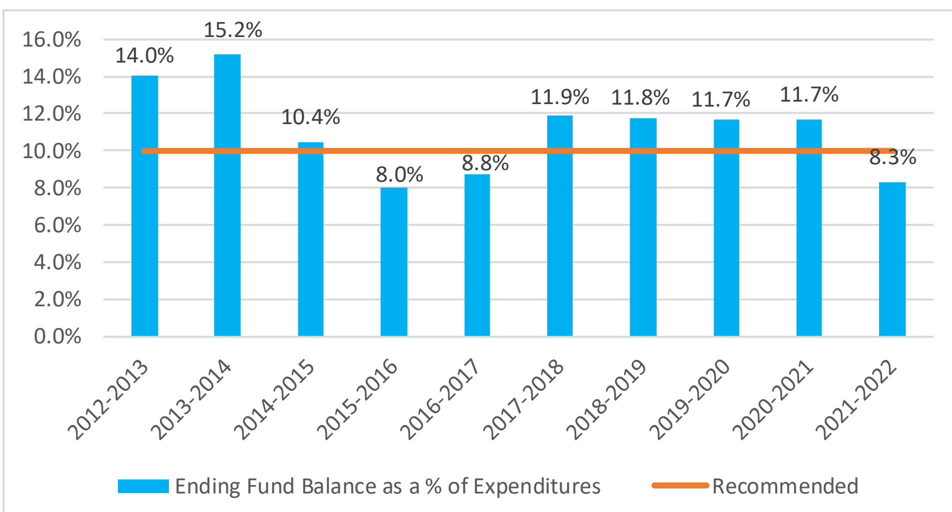
The charts below display Bismarck Public School's general fund balance as a percentage of expenditures for the past ten years.

Per current State Aid funding, an excess fund balance offset exists to the formula if the general fund balance is greater than 40% of general fund expenditures plus $20,000. Bismarck Public Schools FY2021-2022 general fund balance is at 8.3% of total general fund expenditures.

	Ending Fund Balance	Total Expenditures	Ending Fund Balance as a Percentage of Expenditures
2012-2013	$17,118,961	$122,166,165	14.0%
2013-2014	$20,144,635	$132,435,801	15.2%
2014-2015	$15,093,822	$144,511,370	10.4%
2015-2016	$12,308,358	$153,712,602	8.0%
2016-2017	$13,712,232	$156,544,690	8.8%
2017-2018	$18,739,287	$157,260,058	11.9%
2018-2019	$19,123,522	$162,462,447	11.8%
2019-2020	$20,052,241	$172,068,920	11.7%
2020-2021	$21,792,382	$186,519,295	11.7%
2021-2022	$16,578,715	$199,773,288	8.3%

[Bismarck Public Schools Business Office]

Bismarck Public Schools Historical Fund Balance as a % of Expenditures



General Fund Expenditures

Instructional and Administrative Expenditures

Teacher, Instructor and Administrator Full-Time Equivalent Counts

"Teacher" includes classroom teachers, special education, physical education, music, art, career and technology and Title I positions.

"Other Licensed Personnel" includes coordinators, counselors, directors, library media specialists, school psychologists, and speech pathologists.

"Administrator" includes individuals who hold an administrator's credential and includes district superintendents, assistant or associate superintendents, school principals, assistant or associate school principals, special education directors, and career and technical education directors. The term may include an athletic or activity director who meets the requirements of this subsection.

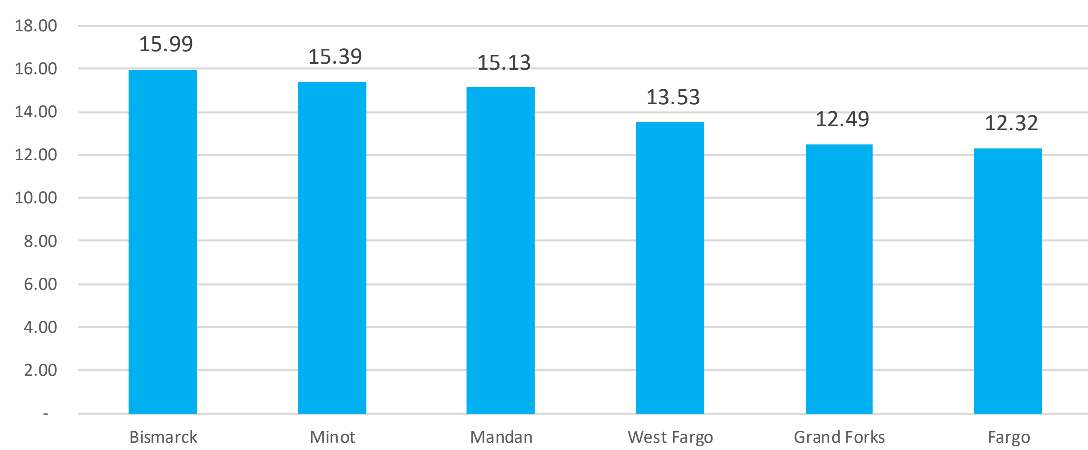
Teachers, Administrators, and Student-Teacher Ratios 2021-2022

	ADM	Total Fall Enrollment [1]	Teachers	Other Licensed Personnel	Administrators	Total FTEs	Student-Teacher Ratio (ADM per Teacher)
Bismarck	**14,339.59**	**13,443**	**897.0**	**144.7**	**41.4**	**1,083.1**	**15.99**
West Fargo	12,453.27	12,077	920.7	158.2	37	1,115.9	13.53
Minot	7,774.59	7,605	505.1	98.9	29	633.0	15.39
Mandan	4,241.61	4,223	280.4	46.8	15	342.2	15.13
Grand Forks	7,550.31	7,407	604.4	111	30	745.4	12.49
Fargo	11,657.45	11,195	946.6	144.5	54	1145.1	12.32

[ND Department of Public Instruction, 2022 School Finance Facts - Note: School districts may not report data consistently]

[1]Fall enrollment is the number of students enrolled full time in the school district on the September 10th count date.

Student-Teacher Ratios 2021-2022



Teacher Salary and Benefits Expenditures

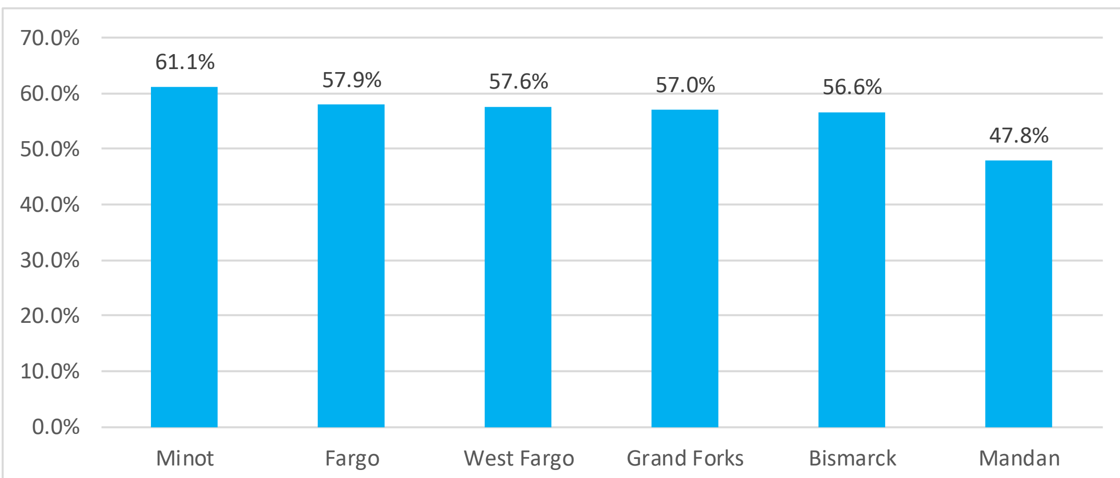
Teacher salary and benefits expenditures include instructional costs of regular, special and career and technical education, as well as federal programs, *including classroom instructional para professionals*. All districts reported spending more than 47% of their total expenditures on teacher salaries and benefits.

Teacher Salary and Benefits Expenditures 2021-2022

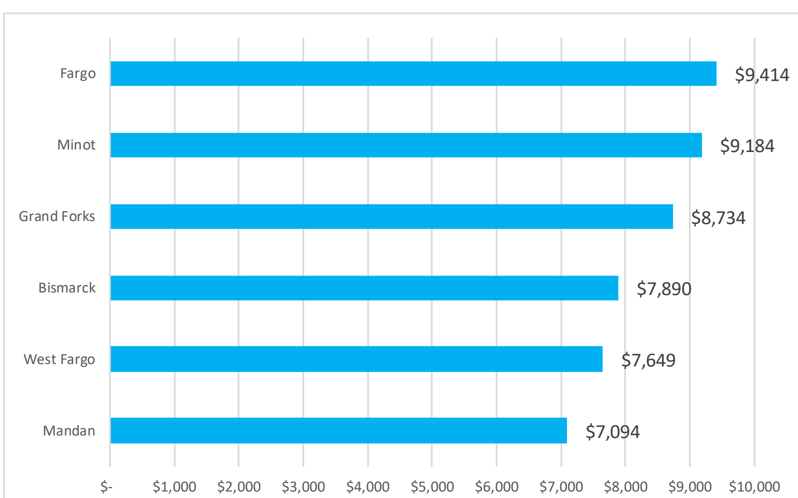
	Teacher Salary & Benefits	Percentage of Total Expenditures	ADM	Per Pupil
Fargo	$109,745,331	57.8%	11,657.45	$9,414
Minot	$71,398,527	61.1%	7,774.59	$9,184
Grand Forks	$65,942,321	57.0%	7,550.31	$8,734
Bismarck	**$113,133,092**	**56.6%**	**14,339.59**	**$7,890**
West Fargo	$95,249,734	57.6%	12,453.27	$7,649
Mandan	$30,090,929	47.8%	4,241.61	$7,094

[ND Department of Public Instruction, 2023 School Finance Facts - Note: School districts may not report data consistently]

Percentage of Teacher Salary and Benefits to Total Expenditures 2021-2022



Teacher Salary and Benefits per Pupil 2021-2022



Teacher Contract Days 2021-2022

	Student Contact Days[2]	Holidays	Staff Development Days	Parent Teacher Conference Days	Teacher Contract
Fargo	175	5	7	4	190
Grand Forks	175	3	6	4	188
West Fargo	175	3	5	2	188
Bismarck	**174**	**3**	**8**	**2**	**187**
Mandan	175	3	6	2	186
Minot	175	3	7	1	186

[Per ndunited.org [Negotiated Agreements]]

Per NDCC section 15.1-06-04, a school district calendar must provide:

- At least 962.5 hours of instruction for elementary students and 1,050 hours of instruction for middle and high school students
- 3 holidays
- No more than 2 days for parent-teach conference or compensatory time for parent-teacher conferences held outside of regular school hours
- At least 3 days of professional development

[2]A full day of instruction consists of at least 5 ½ hours for elementary students and at least 6 hours for secondary students.

Average Teacher Salary

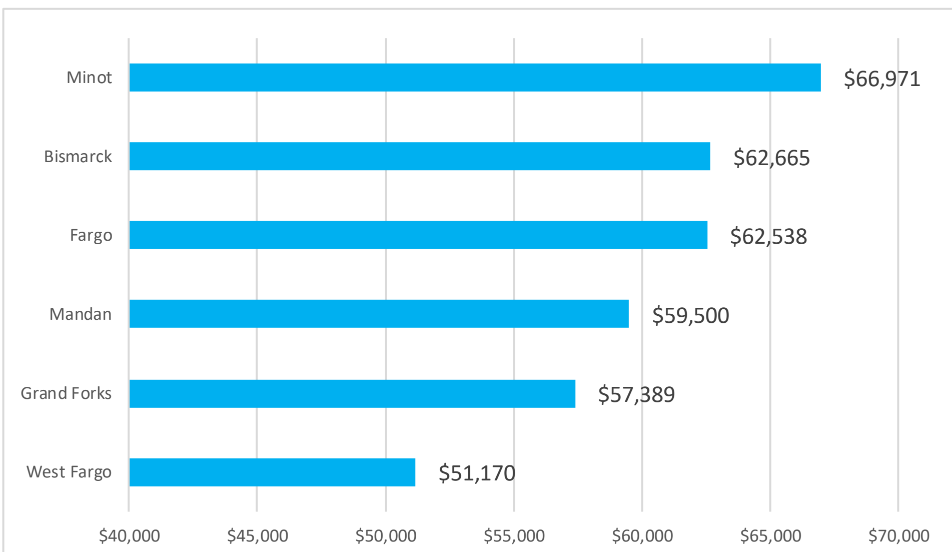
Average salary includes a teacher's base contract plus additions such as extended time, co-curricular, signing bonuses, substitute work and other pay.

2021-2022 Average Teacher Salary

	Teacher FTEs	Average Salary
Minot	505.1	$66,971
Bismarck	**897.0**	**$62,665**
Fargo	946.6	$62,538
Mandan	280.4	$59,500
Grand Forks	604.4	$57,389
West Fargo (both sides of TFFR)	920.7	$51,170

[ND Department of Public Instruction, 2022 School Finance Facts - Note: School districts may not report data consistently]

Average Teacher Salary by District 2021-2022



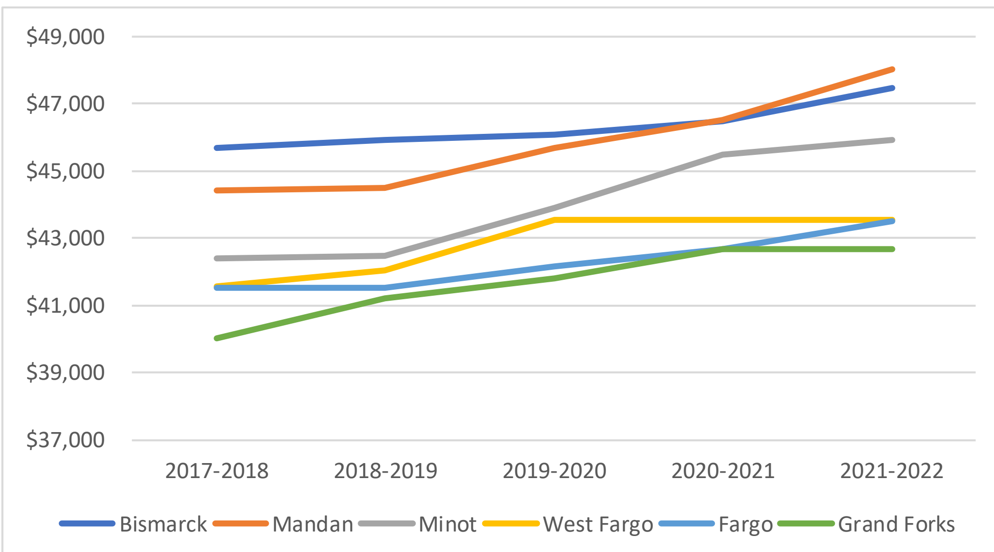
Teacher Schedule Starting Salary per Negotiated Agreements 2017-2018 through 2021-2022

The chart below displays the teacher starting salary for the top six districts per their negotiated agreements by contract year. West Fargo's base salary includes the employee portion of Teachers Fund for Retirement paid by the district.

	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022
Mandan	$44,400	$44,500	$45,700	$46,500	$48,000
Bismarck	**$45,700**	**$45,900**	**$46,088**	**$46,488**	**$47,450**
Minot	$42,380	$42,488	$43,888	$45,503	$45,934
West Fargo	$41,550	$42,050	$43,539	$43,539	$43,539
Fargo	$41,532	$41,532	$42,155	$42,682	$43,493
Grand Forks	$40,000	$41,200	$41,818	$42,657	$42,657

[Source: ndunited.org]

Starting Teacher Salary 2017-2018 through 2021-2022



Support Staff Salary and Benefits Expenditures

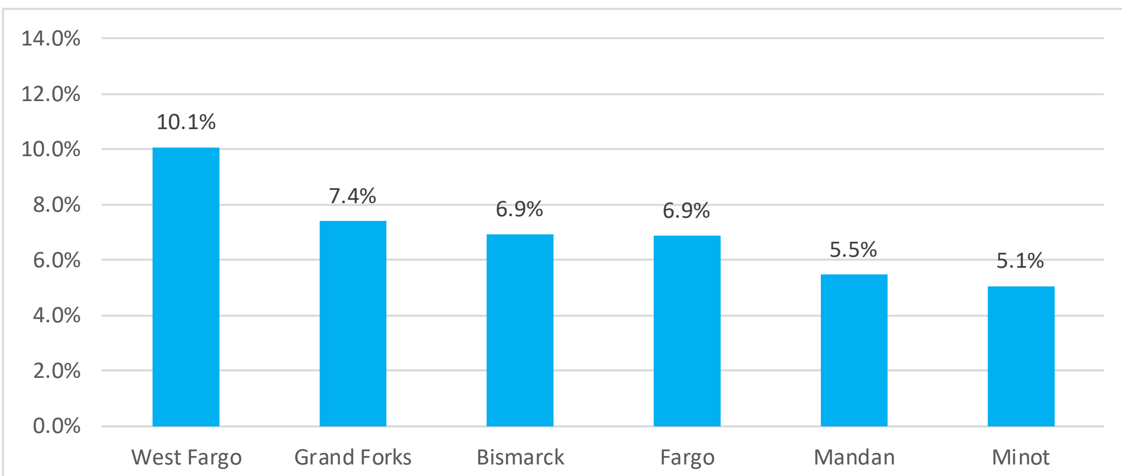
In Bismarck, support staff includes para professionals providing classroom instructional services and the functional departments of librarians, counselors and other instructional support staff.

Support Staff Salary and Benefits Expenditures 2021-2022

	Support Staff Salary & Benefits	Percentage of Total Expenditures	ADM	Support Per Pupil
West Fargo	$16,658,501	10.1%	12,453.27	$1,338
Grand Forks	$8,555,524	7.4%	7,550.31	$1,133
Fargo	$12,997,121	6.9%	11,657.45	$1,115
Bismarck	**$13,816,029**	**6.9%**	**14,339.59**	**$963**
Mandan	$3,432,006	5.5%	4,241.61	$809
Minot	$5,906,944	5.1%	7,774.59	$760

[ND Department of Public Instruction, 2023 School Finance Facts - Note: School districts may not report data consistently]

Percentage of Support Staff Salary and Benefits to Total Expenditures 2021-2022



Employer Paid Health Insurance Percentages

	Single	Single Plus Dependent	Family
Fargo[3]	85%	85%	75%
Bismarck	**100%**	**100%**	**68% Teacher & All Other Staff/73% Admin/85% Supt & Business Manager**
Grand Forks	78%	78%	78%
Mandan	72%	72%	72%
Minot	95.3%	94.5%	89.3%
West Fargo[3]	85%	85%	75%

[3]Also offer high deductible HSA plan options.

[School District Human Resource Departments]

Funding of Teachers Fund for Retirement Contributions

	Employer Contribution 12.75%	Teacher Contribution 11.75%
Fargo	Paid by District	Paid by Employee
Bismarck	**Paid by District**	**Paid by Employee**
Grand Forks	Paid by District	Paid by Employee
Mandan	Paid by District	Paid by Employee
Minot	Paid by District	Paid by Employee
West Fargo	Paid by District	Paid by District

[School District Business Managers and District Human Resource Departments]

Other Instructional Expenditures

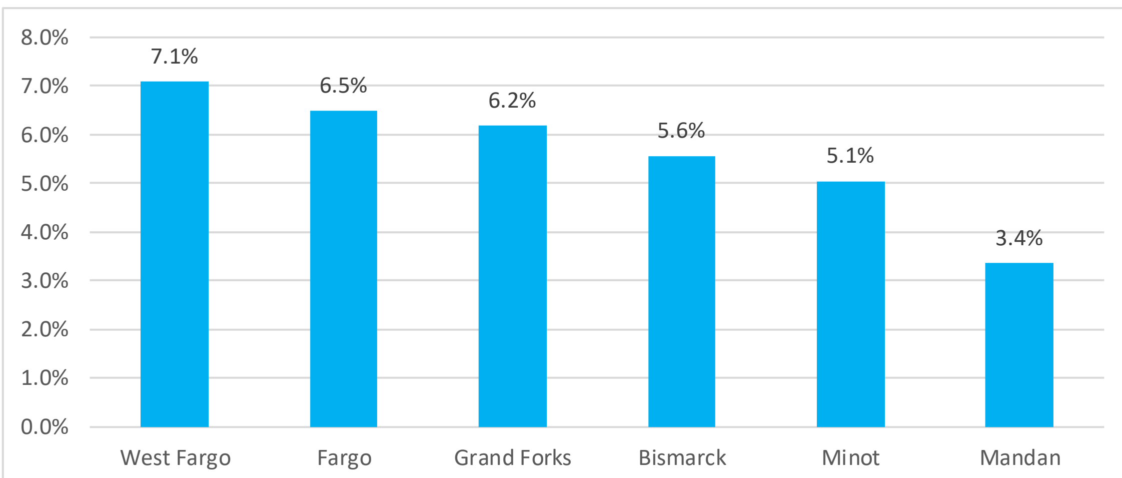
Other instructional expenditures include contracted services, supplies, books and equipment, including technology related items.

Other Instructional Expenditures 2021-2022

	Other Instructional Expenditures	Percentage of Total Expenditures
West Fargo	$11,727,191	7.1%
Fargo	$12,306,664	6.5%
Grand Forks	$7,163,090	6.2%
Bismarck	**$11,128,638**	**5.6%**
Minot	$5,899,228	5.1%
Mandan	$2,114,953	3.4%

[ND Department of Public Instruction, 2023 School Finance Facts - Note: School districts may not report data consistently]

Percentage of Other Instructional Expenses to Total Expenditures 2021-2022



Administration Expenditures

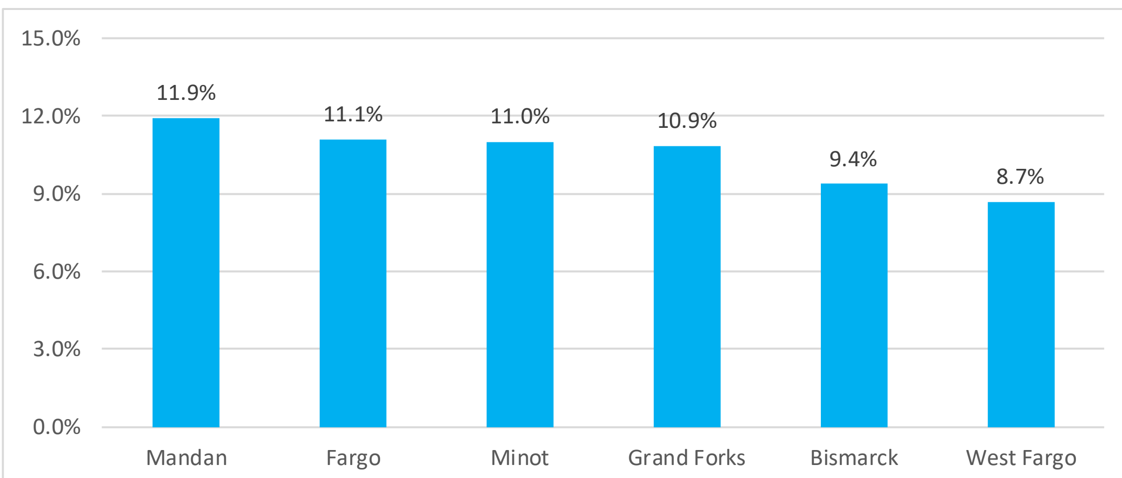
Administration expenditures include those items related to the principal's office, school board, special area administration, business office and other support services.

Administration Expenditures 2021-2022

	Administration Expenditures	Percentage of Total Expenditures
Mandan	$7,505,987	11.9%
Fargo	$21,054,659	11.1%
Minot	$12,860,430	11.0%
Grand Forks	$12,550,548	10.9%
Bismarck	**$18,734,531**	**9.4%**
West Fargo	$14,370,292	8.7%

[ND Department of Public Instruction, 2023 School Finance Facts - Note: School districts may not report data consistently]

Percentage of Administrative Expenditures Total Expenditures 2021-2022



Average Administrator Salary

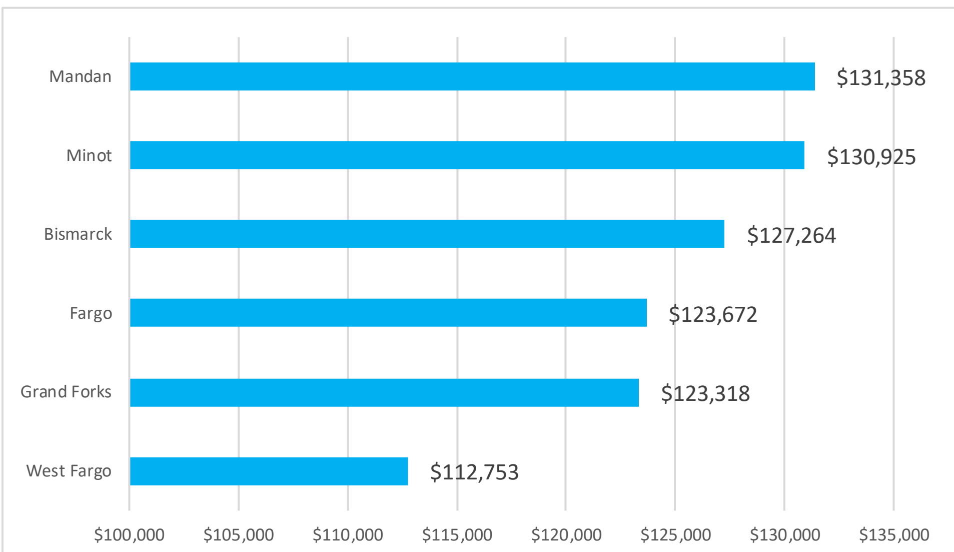
Average salary includes the base contract plus additions to the base contract such as extended time, co-curricular, signing bonuses, substitute work and other pay.

Average Administrator Salary 2021-2022

	Average Administration Salary
Mandan	$131,358
Minot	$130,925
Bismarck	**$127,264**
Fargo	$123,672
Grand Forks	$123,318
West Fargo (pays both sides of TFFR)	$112,753

[ND Department of Public Instruction, 2022 School Finance Facts - Note: School districts may not report data consistently]

Average Administrator Salary by District 2021-2022



Support Program Expenditures

Operations and Maintenance Expenditures

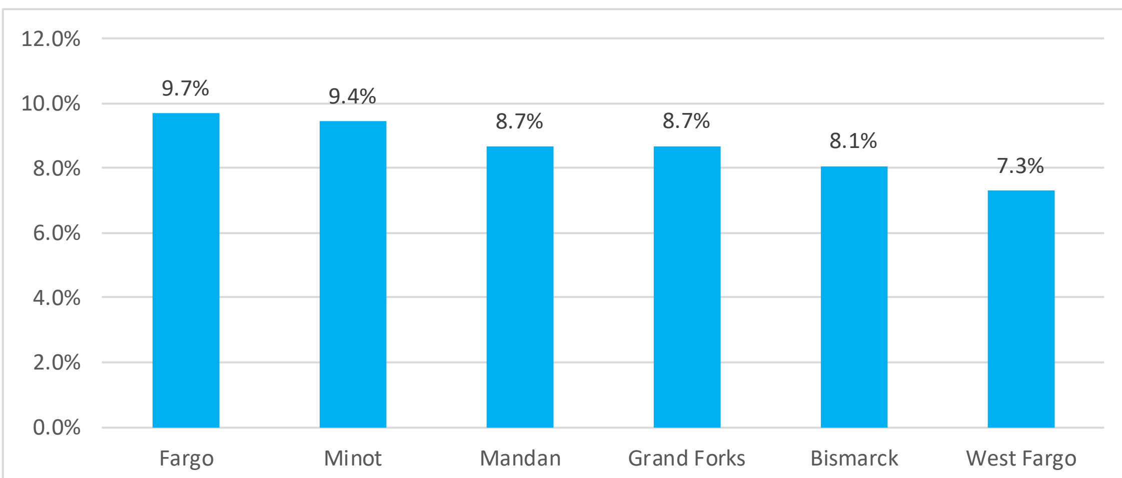
In a continued effort to follow the district's long range facilities plan, Bismarck continues to invest in neighborhood schools by ensuring the buildings are maintained to provide a quality school environment to all students.

Operations and Maintenance Expenditures 2021-2022

	Operations & Maintenance Expenditures	Percentage of Total Expenditures
Fargo	$18,352,773	9.7%
Minot	$11,038,899	9.4%
Grand Forks	$10,044,606	8.7%
Mandan	$5,452,667	8.7%
Bismarck	**$16,103,880**	**8.1%**
West Fargo	$12,055,500	7.3%

[ND Department of Public Instruction, 2023 School Finance Facts - Note: School districts may not report data consistently]

Percentage of Operations & Maintenance Expenses to Total Expenditures 2021-2022



School Facilities

The following table summarizes the current school facilities operated by each district by instructional organizational level. Several districts are constructing additional schools.

	Elementary Schools	Middle Schools	High Schools	Other	Total
Bismarck	**16**	**3**	**4**	**5**	**28**
Fargo	16	3	4	1	24
Grand Forks	13	3	3	2	21
Minot[4]	12	3	4	2	21
West Fargo	15	3	4	5	27
Mandan	6	1	2		9

[School District Websites]

[4] Includes Minot Air Force Base schools.

Student Transportation Expenditures

Student transportation includes regular, special and career and technical education transportation. Transportation relating to extracurricular activities is not included in the analysis.

Walk-out distances are as follows:

	Elementary	Secondary
Fargo	½ Mile	½ Mile
Bismarck	**½ Mile**	**1 Mile**
Minot[5]	Does not transport	Does not transport
West Fargo	Over .9 miles	Over .9 miles
Mandan	½ Mile	1 Mile
Grand Forks	6 blocks	6 blocks

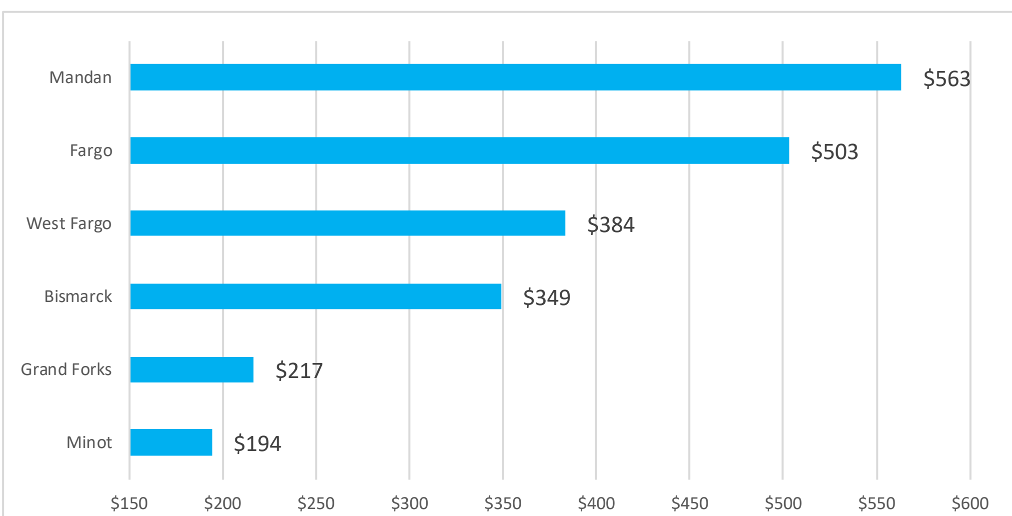
[School District Business Managers – Inquiry FY22]

Student Transportation Expenditures 2021-2022

	Student Transportation Expenditures	Percentage of Total Expenditures	ADM	Per Pupil Transportation Cost
Mandan	$2,389,820	3.8%	4,241.61	$563
Fargo	$5,867,814	3.1%	11,657.45	$503
West Fargo	$4,776,550	2.9%	12,453.27	$384
Bismarck	**$5,008,217**	**2.5%**	**14,339.59**	**$349**
Grand Forks	$1,636,474	1.4%	7,550.31	$217
Minot	$1,511,875	1.3%	7,774.59	$194

[ND Department of Public Instruction, 2023 School Finance Facts - Note: School districts may not report data consistently]

Transportation Cost per ADM 2021-2022



[5]Only transportation is for Minot Air Force Base students to high schools and rural elementary students in the BEL school attendance area.

Average Class Size K-5

Bismarck Public Schools guiding principles for determining class and instructional facility size are as follows:

- Provide education for all students and suitable space, resources, staffing and educational opportunities in all district schools.
- The number of students per class is an important criterion when planning for school facilities.
    - The preference for average class size is:
        - Primary (K-3) – 18-20 average
        - Primary (4-5) – 25-27 average
        - Intermediate – 26 average
        - Secondary core academic classes – 22 target
- The preference for school size in elementary is 4 sections per grade level, with no fewer than 2 sections per grade. Middle school (grades 6-8) 1200, and in high school (grades 9-12) 1600.
- A single grade configuration is preferred with kindergarten through fifth grade in elementary buildings, grades 6-8 at middle schools and grades 9-12 at the high schools.

The four largest districts reported the following average class sizes for elementary students in 2020-2021 as:

Fargo Public Schools	19
Bismarck Public Schools[17]	19.785
Grand Forks Public Schools[18]	20
West Fargo Public Schools[19]	22

[17] Average of K-5 class sizes, Darin Scherr, Bismarck Public Schools Business manager, June 2022

[18] Average of K-5 class sizes, Brandon Baumbach, Grand Forks Public Schools Business Manager, June 2022

[19] Average of K-5 class sizes, Levi Bachmeier, West Fargo Public Schools Business Manager, June 2022

Section II: Special Education

This section assesses district spending on special education programs and services for the four largest districts in the state. In particular, examining two dimensions of district special education spending: per-pupil cost for special education and per-pupil cost in terms of program/service area.

Special Education Child Count

In the following analysis, special education per child count costs is based on the ND Department of Public Instruction's special services child count. The table displays the child count for each of the four districts compared by disability area.

Child Count by Disability 2021-2022

	Bismarck	**Fargo**	**West Fargo**	**Grand Forks**
AUTISM	**158**	258	291	104
EMOTIONAL DISTURBANCE	**161**	183	166	180
SPECIFIC LEARNING DISABILITY	**564**	565	349	364
VISUAL IMPAIRMENT	*	*	10	*
SPEECH LANGUAGE IMPAIRMENT	**243**	191	233	181
OTHER HEALTH IMPAIRMENT	**303**	248	286	245
HEARING IMPAIRMENT	**12**	16	14	10
NON-CATEGORICAL DELAY	**305**	253	336	192
INTELECTUAL DISABILITY	**76**	63	68	66
TOTAL CHILD COUNT	**1,838**	1,794	1,770	1,352

* - We are unable to report numbers less than 10. Total will not match.
[ND Department of Public Instruction 2021-2022 Child Count]

Special Education Revenues and Expenditures

The table below summarizes total special education revenues and expenditures, including the percentage of local special education expenditures as a percentage of total special education expenditures.

State funding reflects the additional weighting factor funding for special education students which is included in State Aid on the ND School District Financial Report.

Bismarck Public Schools Fiscal 2021-2022 Special Education Net Cost of Services Provided*

Total Costs for Services Provided	34,268,655
Less: Revenues Received	
Federal IDEA-B	(3,468,100)
State Funding	
Special Ed ADM	(8,651,693)
PK Special Ed ADM	(1,329,159)
Special Ed ESY	(3,327)
State Child Placement	(558,154)
Transportation Aid	(106,272)
Handicapped Program Aid	(1,013,570)
Tuition	(138,803)
Net Costs of Services Provided	18,999,577

Bismarck Public Schools 5-Year History of Special Education per Student Funding

	Total Special Education Funding[6]	Special Education Students	Funding per Student
2018	$17,048,411	1,611	$10,582.50
2019	$15,625,063	1,712	$9,126.79
2020	$15,238,427	1,712	$8,900.95
2021	$15,906,754	1,700	$9,356.91
2022	$15,269,078	1,838	$8,307.44

*[Bismarck Public Schools Business Office]

[6]Total funding includes grants and state aid as presented in information on Net Cost of Services Provided

Special Education Total Expenditures per Child Count

Total Special Education Expenditures per Child Count 2021-2022

	Total Special Education Expenditures	Child Count	Total Expenditures per Child
Bismarck	**$34,268,655**	**1,838**	**$18,645**
Fargo	$32,986,973	1,794	$18,387
West Fargo	$31,470,943	1,770	$17,780
Grand Forks	$18,617,573	1,352	$13,770

[ND School District Financial Reports 2021-2022 - Note: School districts may not report data consistently]
[ND Department of Public Instruction 2021-2022 Child Count]

Special Education Expenditures per Child Count 2021-2022