

Bismarck Public Schools

Comparability Report

FY 2020-2021



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Introduction

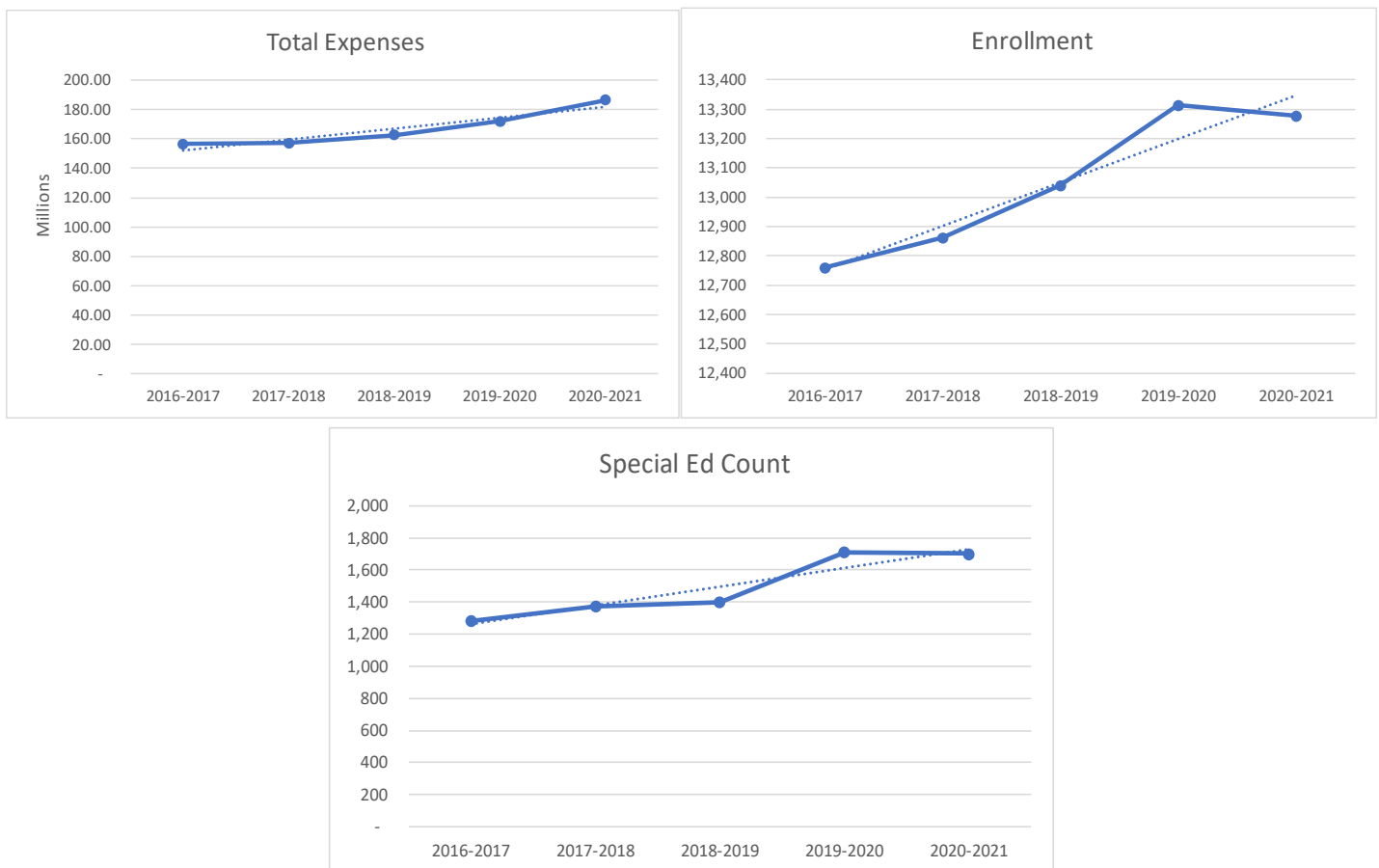
This document is a comparison of Bismarck Public Schools to the finances of five North Dakota districts. Using data from the 2021 “School Finance Facts” report published by the North Dakota Department of Public Instruction, peer district annual financial reports and information supplied by the districts, 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.

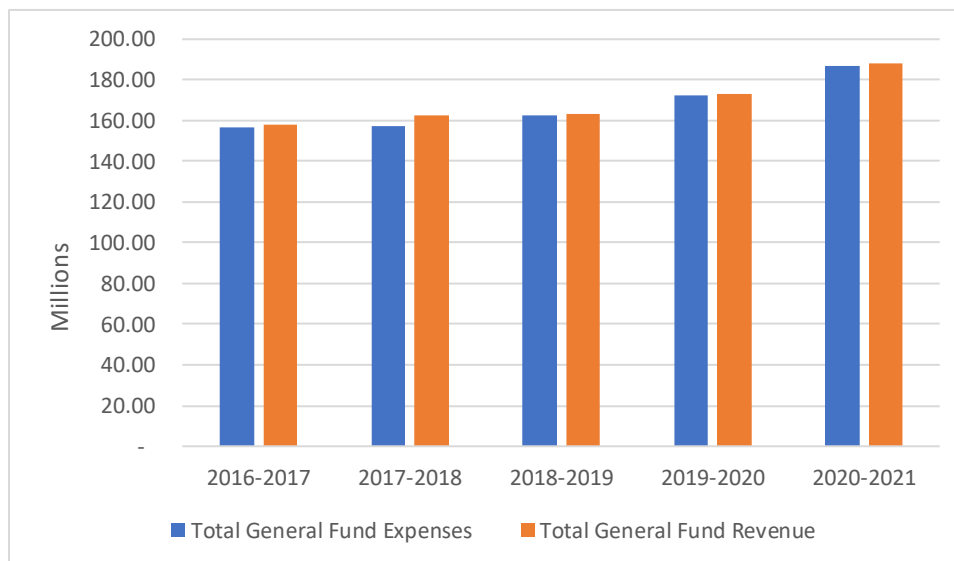
	GENERAL FUND 2016-2017	GENERAL FUND 2017-2018	GENERAL FUND 2018-2019	GENERAL FUND 2019-2020	GENERAL FUND 2020-2021
REVENUES					
Property Tax Revenue					
Property Tax	\$ 30,225,749	\$ 32,577,798	\$ 32,837,996	\$ 35,104,740	\$ 36,343,638
Revenue in Lieu of Taxes	791,943	820,894	280,103	1,259,235	793,162
Subtotal	31,017,692	33,398,692	33,118,099	36,363,975	37,136,800
Tuition					
Regular Tuition / Patrons	-	-	793	-	-
Regular Tuition / LEAs	649,159	620,809	738,526	521,584	596,525
Subtotal	649,159	620,809	739,319	521,584	596,525
Other Local Revenue					
Investment / Interest Income	(20,366)	333,906	1,119,068	710,318	71,881
Athletic Event Admission Fees	463,269	434,921	458,563	429,963	280,923
Co-Curricular User Fees	200,733	193,889	206,965	145,901	198,671
Rental Income - Gyms	121,340	117,629	139,521	93,977	101,738
Neighbors Network	-	-	-	-	-
Contracted Educational Services	151,011	515,814	354,487	294,166	266,377
Purchased Services - CHI	7,758	-	-	-	-
Tobacco Prevention	(2,897)	-	-	-	-
Burleigh County Contracted Services	67,000	67,000	67,000	67,000	9,418
Miscellaneous	211,936	156,063	105,728	193,252	326,169
Subtotal	1,199,784	1,819,222	2,451,332	1,934,577	1,255,177
State Revenue					
State Per Pupil Aid	109,251,204	110,027,830	108,677,883	115,215,304	119,168,009
State Transportation Aid	1,268,003	1,156,207	1,213,995	1,292,816	1,239,086
Special Education	1,028,030	1,449,406	1,396,874	1,338,481	1,239,842
Career and Technical Education	437,100	403,828	439,573	420,869	468,491
Adult Education	324,500	295,000	289,000	359,000	362,500
English Learners	66,695	25,062	67,456	57,784	8,308
State Tuition Payments	335,599	438,094	423,031	534,958	543,011
Behavioral Health	-	-	10,846	14,866	210,848
Other	-	-	5,000	-	-
Subtotal	112,711,131	113,795,427	112,523,658	119,234,078	123,240,095
State Revenue					
Title I	2,854,854	2,736,700	2,962,821	2,935,937	2,924,291
Title II	769,026	901,149	1,141,721	1,024,973	1,047,421
Title III Language Instruction	37,868	31,508	33,488	24,823	53,009
Part B Basic Aid	3,762,712	3,741,432	2,908,122	3,254,568	3,647,049
Carl Perkins	195,312	222,675	240,174	244,345	235,344
Head Start	1,550,297	1,652,501	1,743,765	1,995,638	2,480,934
USDA Head Start Reimbursements	76,520	95,188	92,227	71,758	56,232
Title VII Indian Education	231,085	231,766	260,316	283,738	301,374
Adult Education	87,500	82,000	91,000	96,000	92,500
E Rate Rebate	82,690	79,575	132,975	85,598	86,219
Preschool Incentive	86,777	74,312	61,126	66,112	67,166
Early Intervention	2,131,008	2,284,219	2,521,091	2,516,799	2,502,448

	GENERAL FUND 2016-2017	GENERAL FUND 2017-2018	GENERAL FUND 2018-2019	GENERAL FUND 2019-2020	GENERAL FUND 2020-2021
Title XIX	220,888	173,730	199,655	343,443	462,832
Johnson O'Malley	29,971	40,404	39,776	28,338	41,220
Nutrition Educations & Training	54,150	60,120	58,051	68,251	79,849
McKinney Vento	35,995	24,500	20,000	31,095	19,733
Clean Diesel	20,700	-	-	-	-
Vocational Rehabilitation	157,060	134,050	131,750	230,439	272,992
Striving Readers/CLSD	-	-	951,420	1,456,636	2,697,700
Esser	-	-	-	17,679	8,833,872
Other	-	13,054	5,515	150,852	111,318
Subtotal	12,384,413	12,578,883	13,594,993	14,927,022	26,013,503
Other Sources					
Sale of Property	20,000	-	380,782	-	-
Sale of Career Academy Home	136,501	-	-	-	-
Interactive Television	13,000	-	-	-	-
Teacher Learning Center	20,000	5,000	5,000	5,000	5,000
Missouri River Educational Center	39,760	36,119	33,499	11,402	12,318
Subtotal	229,261	41,119	419,281	16,402	17,318
Total General Fund Revenues	\$ 158,191,440	\$ 162,254,152	\$ 162,846,682	\$ 172,997,638	\$ 188,259,419
EXPENDITURES					
Salaries					
Administration	\$ 6,087,207	\$ 6,432,347	\$ 6,380,269	\$ 6,452,668	\$ 6,404,806
Teachers	67,101,270	67,039,704	68,312,636	70,345,429	75,540,763
Professional Support	5,601,411	5,892,970	6,207,073	7,206,880	8,488,963
Hourly Support	19,131,136	19,720,578	20,581,182	21,981,821	21,773,428
Subtotal	97,921,024	99,085,599	101,481,160	105,986,798	112,207,960
Benefits					
Fringe	36,588,279	37,241,361	38,468,223	42,084,414	45,052,085
Purchased Professional Services					
Audit	-	-	-	-	-
Computer Software Consultants	685	1,383	1,079	719	1,514
Contracted Busing	2,523,145	2,561,393	2,532,503	2,624,842	2,715,495
Fees	28,738	26,331	41,180	42,499	39,388
Legal Services	11,800	51,017	4,278	41,188	33,408
Medical/Dental	-	-	324	(6)	-
Other Consultants	80,895	135,663	37,140	29,407	-
Other Professional	26,010	33,396	32,794	30,179	30,017
Other Professional Education	238,397	267,146	223,722	114,997	110,069
Police Youth Bureau	13,356	13,507	13,674	10,337	3,500
Professional Development	138,217	119,724	185,898	133,166	144,843
Referees/Judges	235,157	244,706	234,593	207,124	202,775
Special Education Consultants	69,034	58,464	61,019	3,531	3,117
Workshop Consultants	1,341,139	1,538,698	1,524,066	1,681,273	1,802,823
Subtotal	4,706,573	5,051,428	4,892,270	4,919,256	5,086,949

	GENERAL FUND 2016-2017	GENERAL FUND 2017-2018	GENERAL FUND 2018-2019	GENERAL FUND 2019-2020	GENERAL FUND 2020-2021
<i>Purchased Property Services</i>					
Asbestos	50,813	112,355	16,935	55,422	18,723
Building & Site Repairs	658,314	744,926	791,509	825,840	921,163
Elevator Maintenance	5,322	4,150	3,724	22,846	30,113
Equipment Rental	8,596	5,702	9,599	4,299	10,656
Equipment Repairs	227,170	271,898	223,011	283,687	295,513
Exterminating	5,908	5,493	5,092	7,166	6,324
Fire Extinguisher	5,299	5,211	6,729	6,364	5,602
Land & Building Rental	344,331	352,397	370,231	350,916	410,072
Laundry	20,962	21,801	20,868	15,997	8,053
Lawn Care	-	-	-	-	-
Other Contract Maintenance	23,196	38,305	38,396	44,568	31,079
Security	30,438	30,287	-	-	-
Snow Removal	265,408	130,905	250,826	130,449	19,957
Waste Removal	151,133	153,405	147,036	124,506	159,740
Subtotal	1,796,890	1,876,835	1,883,956	1,872,060	1,916,995
<i>Utilities</i>					
Electricity	1,878,337	1,983,569	1,925,775	1,832,031	1,927,290
Natural Gas	367,074	421,211	451,772	383,288	398,498
Water and Sewer	354,079	405,138	416,545	372,990	604,936
Subtotal	2,599,490	2,809,918	2,794,092	2,588,309	2,930,724
<i>Other Purchased Services</i>					
Athletic Away Expenses	128,372	152,403	112,530	92,919	57,768
Athletic Home Expenses	26,038	33,856	-	-	-
Brochures / Publications	5,894	4,522	8,584	9,949	10,040
Cell Phone	103,502	108,604	116,053	148,560	148,235
Field Trips / Student Transportation	132,159	391,874	720,812	490,032	427,214
Insurance	231,964	249,028	249,412	260,006	275,582
Mileage Reimbursement	127,162	130,699	150,887	117,377	119,753
Postage	43,139	44,798	54,062	38,039	45,260
Printing	8,050	9,180	6,189	178,994	186,849
Student Activity Fees	7,806	18,426	17,744	14,663	13,229
Telephone	78,158	94,478	21,861	34,136	82,988
Travel	254,901	250,011	461,278	406,507	13,873
Tuition In-State	1,484,617	1,473,360	1,649,019	1,529,342	1,853,570
Tuition Out-of-State	94,298	53,875	96,489	(19,424)	-
Subtotal	2,726,060	3,015,114	3,664,920	3,301,100	3,234,361
<i>Supplies and Materials</i>					
Awards	3,296	2,443	3,113	3,090	1,480
Books	1,201,078	737,532	1,065,226	1,253,266	1,079,448
Bus Charge Out - Internal	-	-	-	-	-
Computer Software	451,473	398,370	814,259	901,595	1,177,087
Custodial Supplies	312,672	314,998	304,532	282,794	373,728
Food	21,414	28,794	30,777	27,232	21,881
Gas, Oil & Accessories	24,471	(174,862)	(436,631)	(295,195)	(238,161)
Other Supplies	65,442	-	-	-	-
Parent Activities	6,710	6,116	1,085	1,060	235
Supplies and Materials	3,060,702	2,328,282	2,407,503	2,629,345	3,240,045
Testing Material - Guidance	192,390	199,375	195,641	167,537	228,421
Tickets	10,676	10,283	7,873	5,888	10,910
Training Supplies	15,623	15,694	10,642	11,108	7,342
Subtotal	5,365,947	3,867,025	4,404,020	4,987,720	5,902,416

	GENERAL FUND 2016-2017	GENERAL FUND 2017-2018	GENERAL FUND 2018-2019	GENERAL FUND 2019-2020	GENERAL FUND 2020-2021
<i>Property Purchases</i>					
Buildings	727,447	313,161	395,931	645,493	1,892,062
Carpet Replacement	198,763	200,000	200,000	219,499	238,274
Equipment, Furniture & Fixtures	2,252,604	2,118,037	2,393,315	2,603,353	5,305,605
High School House	69,550	7,652	7,740	5,781	11,420
Land	130,130	91,257	84,085	753,172	609,054
Lease Payments	172,206	163,323	242,668	109,105	88,539
Portable Classrooms	10,928	-	2,774	302,917	119,185
Roof Repairs	311,894	312,925	312,355	300,277	327,687
Special Assessments	-	-	-	6,205	-
Vehicles	115,299	203,914	148,657	322,950	339,110
Subtotal	3,988,821	3,410,269	3,787,525	5,268,752	8,930,936
<i>Other Sources</i>					
Donations	-	-	-	-	-
Indirect Cost	54,306	66,251	66,510	68,043	62,230
Interest Expense	144,655	151,000	128,164	119,000	109,182
Licenses / Permits / Registrations	152,133	170,020	293,909	241,675	457,748
Organizational Dues	720	575	140,142	135,313	135,650
Other Fees	175,147	128,138	16,951	16,310	16,882
Principal Redemption	359,666	386,527	414,690	444,211	475,149
Staff Dues / Memberships	-	-	25,916	35,964	-
Transfers to Debt Service	-	-	-	-	-
Subtotal	886,627	902,511	1,086,282	1,060,516	1,256,841
<i>Total General Fund Expenses</i>	\$ 156,579,711	\$ 157,260,060	\$ 162,462,448	\$ 172,068,925	\$ 186,519,267
<i>Excess Revenues Over (Under) Expenses</i>	\$ 1,611,729	\$ 4,994,092	\$ 384,234	\$ 928,713	\$ 1,740,152

Source: Bismarck Public Schools Business Office



General Fund Revenues

Taxable Valuation and Levies

Bismarck Public Schools Mill Levy in Dollars Summary

Fund	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021*
General & Misc.	\$31,308,328	\$33,330,286	\$34,199,100	\$36,406,935	\$37,848,318
Building	\$4,409,624	\$4,694,406	\$4,810,000	\$4,913,254	\$5,107,735
Debt Service	\$7,999,057	\$10,135,223	\$10,230,000	\$10,853,379	\$10,598,551
Special Assessment	\$586,480	\$624,356	\$745,550	\$491,325	\$1,195,210
Total Levy	\$44,303,489	\$48,784,271	\$49,984,650	\$52,664,893	\$54,749,814

[Bismarck Public Schools Business Office] - *2020-21 Budgeted

Bismarck Public Schools Levy in Mills Summary

Fund	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021
General & Misc.	71.00	71.00	71.10	74.10	74.10
Building	10.00	10.00	10.00	10.00	10.00
Debt Service	18.14	21.59	21.27	22.09	20.75
Special Assessment	1.33	1.33	1.55	1.00	2.34
TOTAL MILL LEVY - ALL FUNDS	100.47	103.92	103.92	107.19	107.19
Change in Levy from Previous Year	0.05	3.45	0	3.29	0
Percent Change from Previous Year	0%	3.4%	0%	3.2%	0%

[Bismarck Public Schools Business Office]

Bismarck Public Schools Effect of Each Mill

Tax Return: Each mill will return \$504,516 on a taxable valuation of \$504,516,557				Value of one mill:	\$504,516
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%	9.00%
Assessed Valuation	\$9,000	\$11,250	\$13,500	\$18,000	
	50.0%	50.0%	50.0%	50.0%	50.0%
Taxable Valuation (50%)	\$4,500	\$5,625	\$6,750	\$9,000	
Total Mills	<u>0.10721</u>	<u>0.10721</u>	<u>0.10721</u>	<u>0.10721</u>	<u>0.10721</u>
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 2020-2021

	Value of a Mill	General Fund Mill Levy¹	Total Mill Levy
Grand Forks	\$242,516	86.00	101.00
Minot	\$213,208	86.88	111.34
Fargo	\$412,856	126.78	154.38
Mandan	\$140,402	69.52	107.95
West Fargo	\$399,041	77.88	137.26
Bismarck	\$504,516	74.10	107.19

[ND Department of Public Instruction, 2021 School Finance Facts]

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

Bismarck Public Schools Mill Levy History

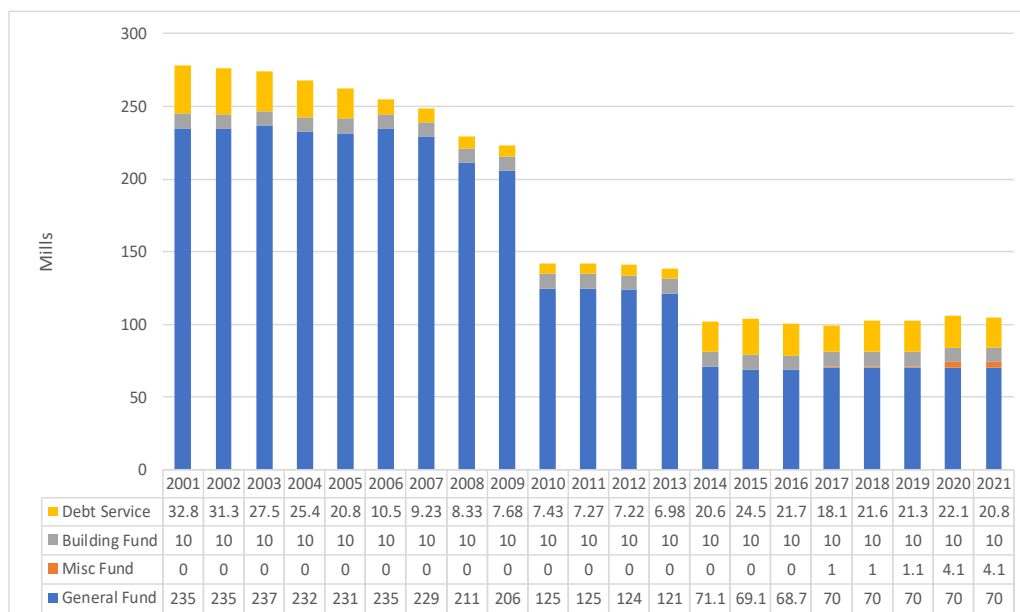
Over the past nineteen years, Bismarck Public Schools has decreased the general fund mill levy by a total of 160.98 mills. 125.0 mills were decreased due to required legislative action (75 mill decrease in fiscal year 2010 and 50 mill decrease in fiscal year 2014). 35.98 mills were decreased through 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
2001	235.08	-	10.00	32.80	-	277.88
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

[Bismarck Public Schools Business Office]

Bismarck Public Schools Mill Levy History – All Funds



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

	General Fund Mills Levied	Per Mill Value	Certified Levy Amount	Budget
2017	71.00	\$440,962	\$31,308,328	\$160,272,570
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

[Bismarck Public Schools Business Office]

Local Tax Revenue

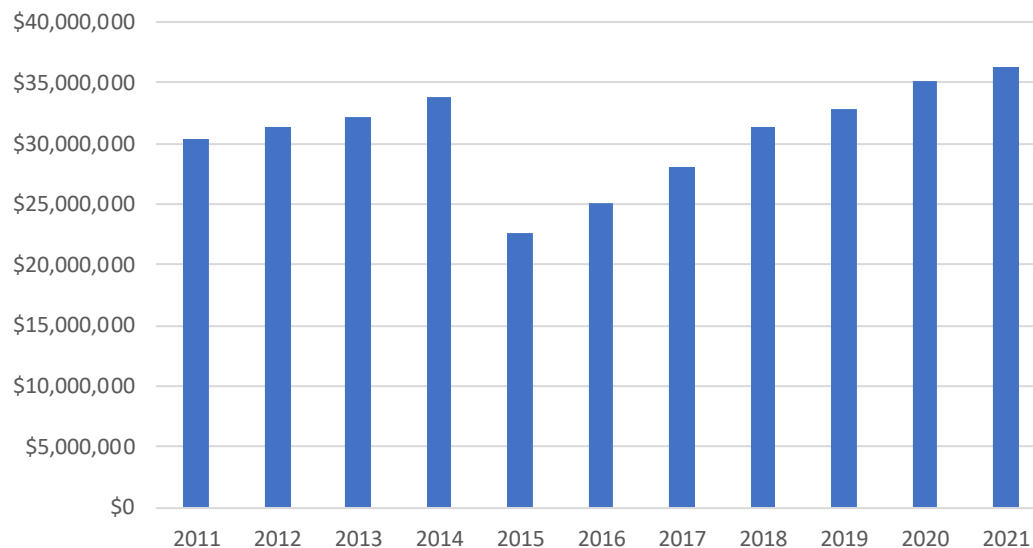
Local tax revenue includes property taxes, tuition and miscellaneous levies, and other taxes received such as electric, telecommunications, mobile home, and tax credits. It is important to note that while all districts levy for property taxes, other tax revenue sources vary.

Local Tax Revenue 2020-2021

	General Fund Mills Levied	Total Tax Revenue	Percentage of Total Revenue	Tax Revenue per ADM
Fargo	126.78	\$52,944,666	28.54%	\$4,613.45
Bismarck	74.10	\$36,343,639	19.31%	\$2,633.64
West Fargo	80.61	\$33,659,766	20.92%	\$2,849.14
Grand Forks	85.95	\$21,277,667	18.69%	\$2,772.24
Minot	85.39	\$18,624,519	16.50%	\$2,430.43
Mandan	70.34	\$10,261,685	18.63%	\$2,447.39

[ND School District Financial Reports 2020-2021 - Note: School districts may not report data consistently]

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



State Revenue

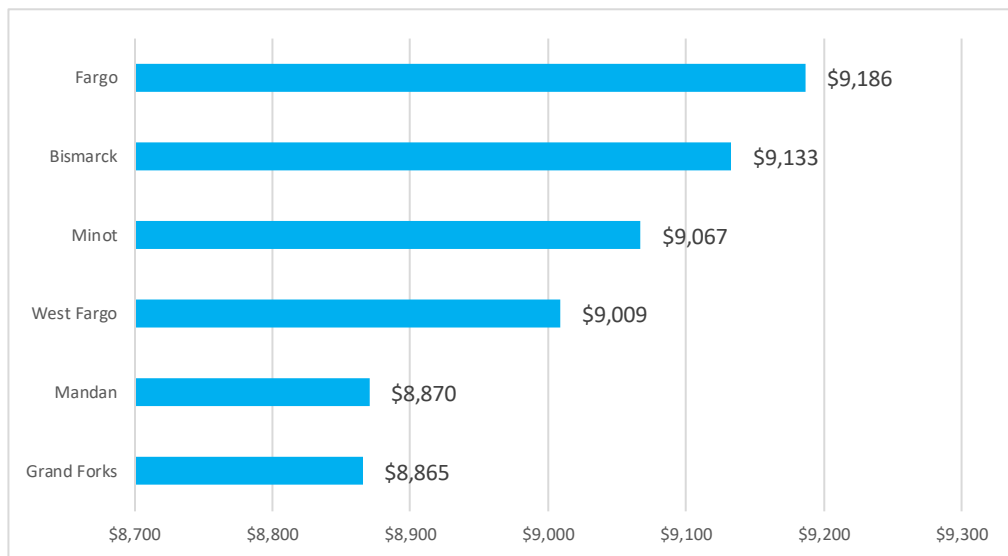
With the shift by the legislature to lower property tax burden, all districts received more than 60% of their total revenue from state aid. State aid includes per pupil, transportation, state child placement, career and technical education, and handicapped program aid.

State Revenue 2020-2021

	Total State Revenue	Percentage of Total Revenue	State Revenue per ADM
Fargo	\$105,424,507	56.83%	\$9,186
Bismarck	\$126,031,064	66.95%	\$9,133
Minot	\$69,480,967	61.57%	\$9,067
West Fargo	\$106,427,285	66.16%	\$9,009
Mandan	\$37,191,684	67.52%	\$8,870
Grand Forks	\$68,044,453	59.76%	\$8,865

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

State Revenue per ADM 2020-2021



Federal Revenue

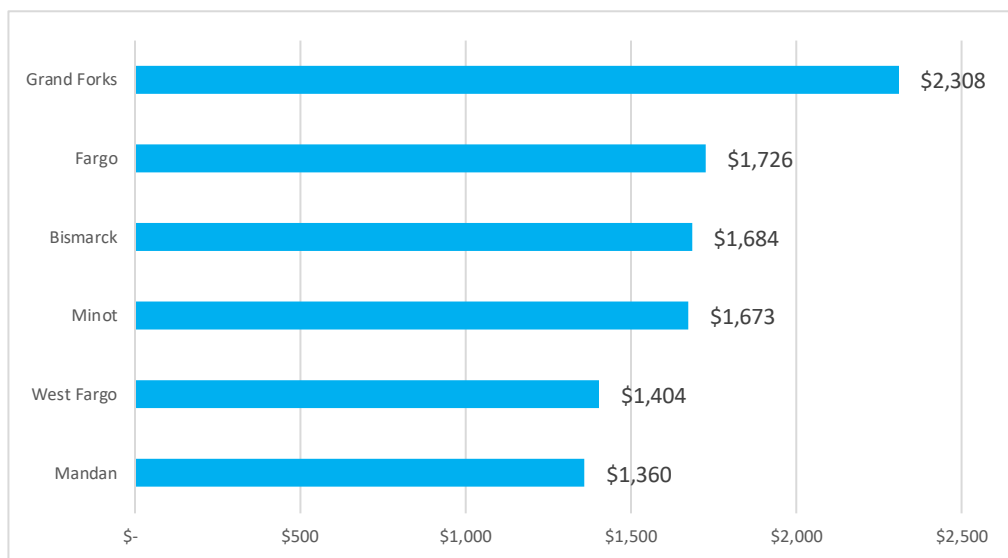
Most districts receive a small portion of total revenue from federal sources. The majority of this is pass-through funding for programs such as Title I and IDEA-B. Bismarck, Grand Forks and Minot receive a significant portion of their federal funds through the Head Start program.

Federal Revenue 2020-2021

	Total Federal Revenue	Percentage of Total Revenue	Federal Revenue per ADM
Grand Forks	\$17,717,526	15.56%	\$2,308
Fargo	\$19,809,551	10.68%	\$1,726
Bismarck	\$23,238,071	12.34%	\$1,684
Minot	\$12,822,922	11.36%	\$1,673
West Fargo	\$16,587,361	10.31%	\$1,404
Mandan	\$5,701,089	10.35%	\$1,360

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

Federal Revenue per ADM 2020-2021



Total Revenues

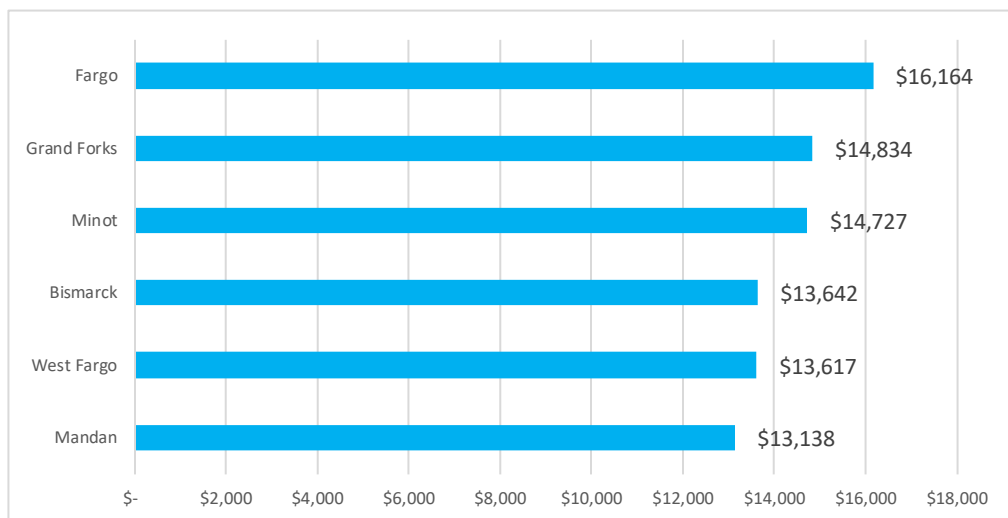
Total General Fund revenue is derived from property taxes, state funding, federal grant funding, tuition, and other local/county resources.

Total General Fund Revenues 2020-2021

	ADM	Total Revenue	Revenue per ADM
Fargo	11,476.15	\$185,496,055	\$16,164
Grand Forks	7,675.27	\$113,856,937	\$14,834
Minot	7,663.05	\$112,856,286	\$14,727
Bismarck	13,799.76	\$188,259,436	\$13,642
West Fargo	11,814.00	\$160,870,655	\$13,617
Mandan	4,192.91	\$55,086,427	\$13,138

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

General Fund Revenue per ADM 2020-2021



General Fund-Fund Balances

Ending Fund Balance

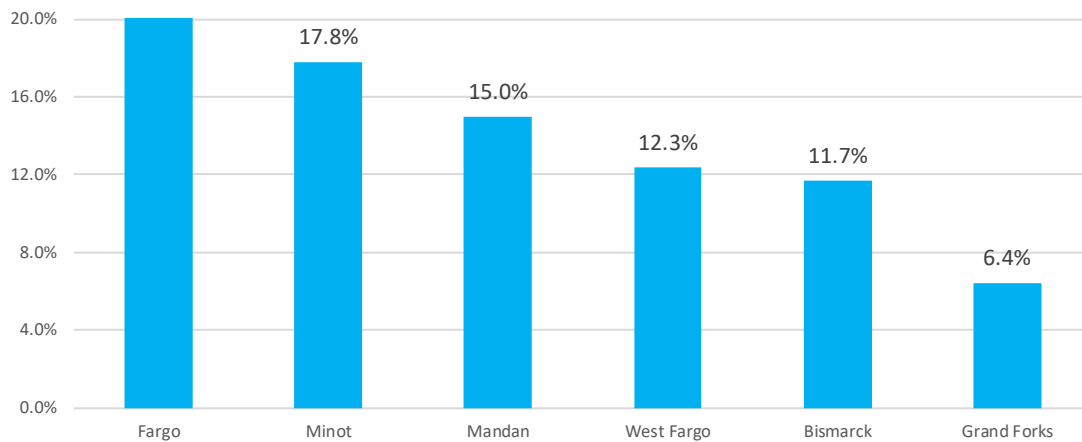
When comparing ending general fund balances, Bismarck had the third lowest ending funding balance as a percentage of expenditures of the districts evaluated at 11.7%, representing approximately 1.5 months of operating expenditures.

Ending General Fund Balance as % of Expenditures 2020-2021

	Ending Fund Balance	Total Expenditures	Ending Fund Balance as a Percentage of Expenditures
Fargo	\$36,973,183	\$180,273,251	20.5%
Minot	\$19,972,101	\$112,236,385	17.8%
Mandan	\$7,960,763	\$53,178,082	15.0%
West Fargo	\$19,146,137	\$155,219,949	12.3%
Bismarck	\$21,792,382	\$186,519,295	11.7%
Grand Forks	\$7,482,083	\$116,636,454	6.4%

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

Ending General Fund Balance as % of Expenditures 2020-2021



Bismarck Public Schools Historical Fund Balance Analysis

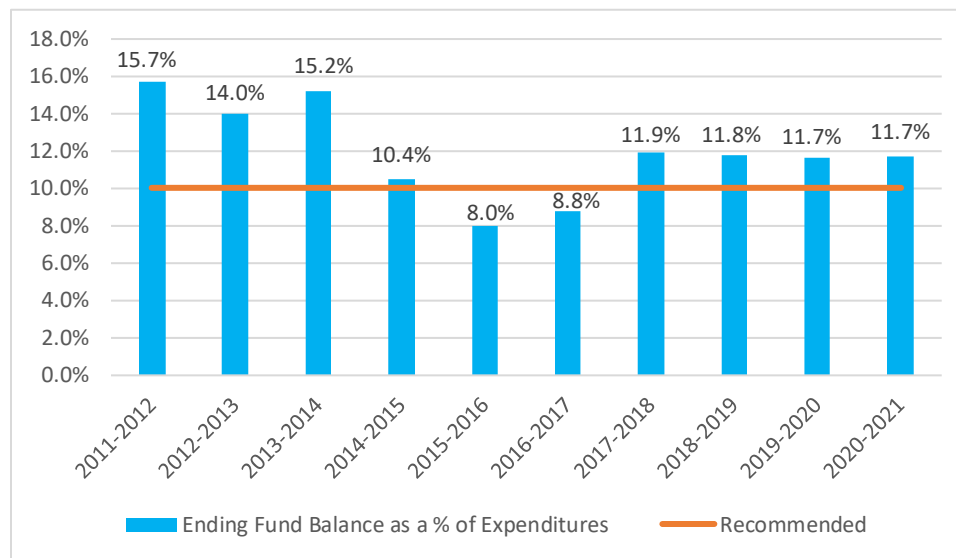
The charts below display Bismarck Public School's general fund balance as a percentage of expenditures for the past ten years.

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 FY2020-2021 general fund balance is at 11.7% of total general fund expenditures.

	Ending Fund Balance	Total Expenditures	Ending Fund Balance as a Percentage of Expenditures
2011-2012	\$17,978,294	\$114,727,784	15.7%
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%

[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.

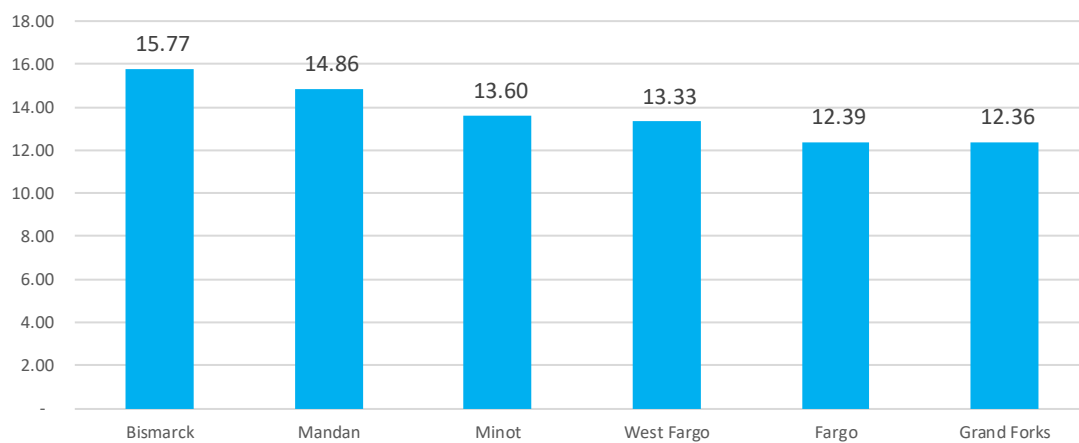
Teachers, Administrators, and Student-Teacher Ratios 2020-2021

	ADM	Total Fall Enrollment ¹	Teachers	Other Licensed Personnel	Administrators	Total FTEs	Student-Teacher Ratio (ADM per Teacher)
Bismarck	13,799.76	13,175	875.2	125.4	34.5	1,035	15.77
Mandan	4,192.91	4,037	282.2	42.8	15	340	14.86
Minot	7,663.05	7,519	563.4	88.6	30	682	13.60
West Fargo	11,814.00	11,422	886.3	150	37	1073.3	13.33
Fargo	11,476.15	11,169	926.1	120.4	49	1,095.4	12.39
Grand Forks	7,675.27	7,423	621.1	118	29	768.1	12.36

[ND Department of Public Instruction, 2021 School Finance Facts - Note: School districts may not report data consistently]

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

Student-Teacher Ratios 2020-2021



Teacher Salary and Benefits Expenditures

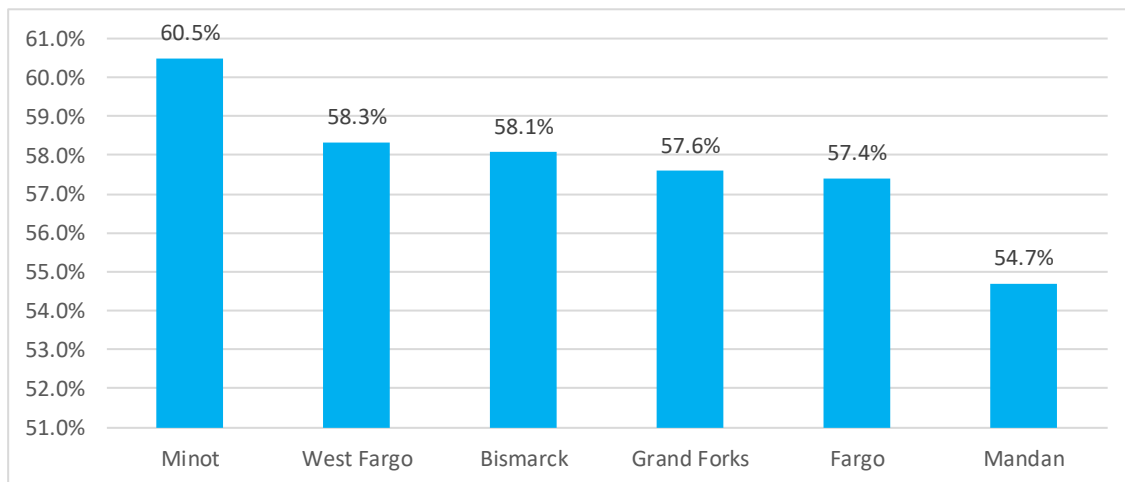
Teacher salary and benefits expenditures include instructional costs of regular, special and career and technical education, as well as federal programs, *including classroom instructional para professionals*. All districts reported spending more than 51% of their total expenditures on teacher salaries and benefits.

Teacher Salary and Benefits Expenditures 2020-2021

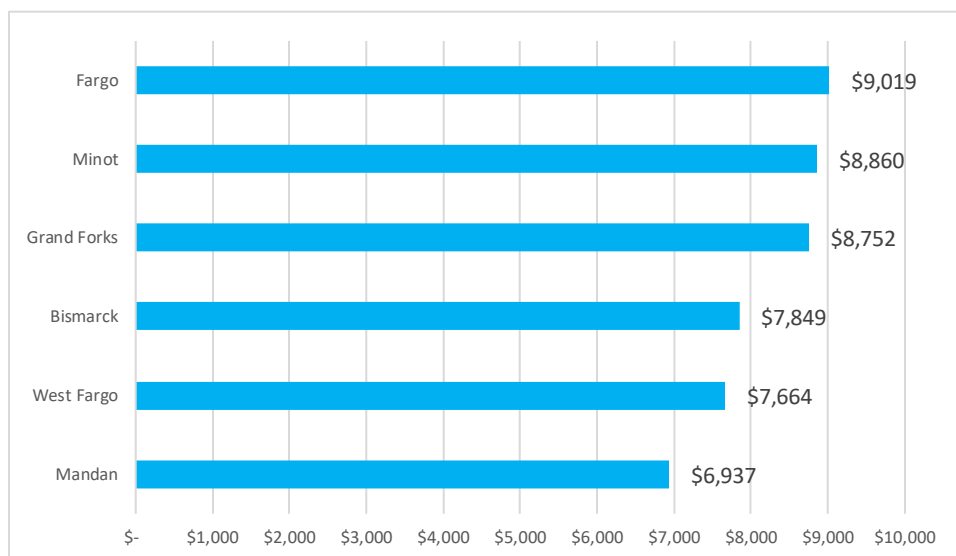
	Teacher Salary & Benefits	Percentage of Total Expenditures	ADM	Per Pupil
Fargo	\$103,502,920	57.4%	11,476.15	\$9,019
Minot	\$67,898,053	60.5%	7,663.05	\$8,860
Grand Forks	\$67,170,322	57.6%	7,675.27	\$8,752
Bismarck	\$108,310,201	58.1%	13,799.76	\$7,849
West Fargo	\$90,540,024	58.3%	11,814.00	\$7,664
Mandan	\$29,085,999	54.7%	4,192.91	\$6,937

[ND Department of Public Instruction, 2021 & 2022 School Finance Facts - Note: School districts may not report data consistently]

Percentage of Teacher Salary and Benefits to Total Expenditures 2020-2021



Teacher Salary and Benefits per Pupil 2020-2021



Teacher Contract Days 2020-2021

	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

²A 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

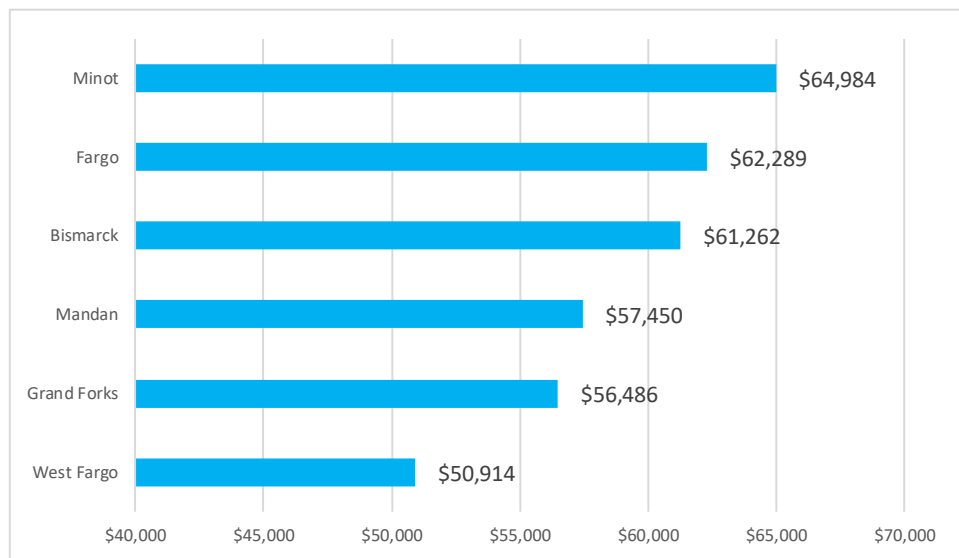
Average salary includes a teacher's base contract plus additions such as extended time, co-curricular, signing bonuses, substitute work and other pay.

2020-2021 Average Teacher Salary

	Teacher FTEs	Average Salary
Minot	563.4	\$64,984
Fargo	926.1	\$62,289
Bismarck	875.2	\$61,262
Mandan	282.2	\$57,450
Grand Forks	621.1	\$56,486
West Fargo (both sides of TFFR)	886.3	\$50,914

[ND Department of Public Instruction, 2021 School Finance Facts - Note: School districts may not report data consistently]

Average Teacher Salary by District 2020-2021



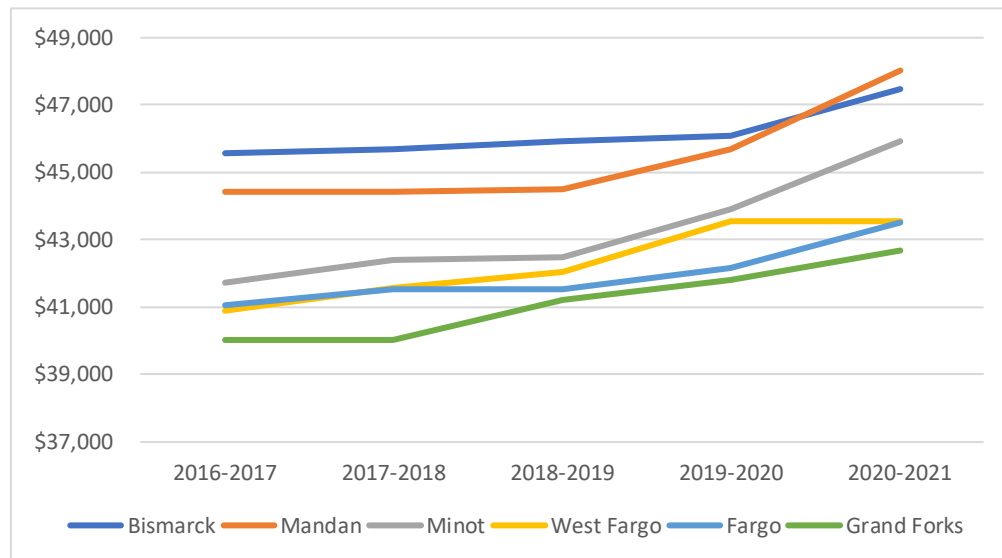
Teacher Schedule Starting Salary per Negotiated Agreements 2016-2017 through 2020-2021

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.

	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021
Bismarck	\$45,577	\$45,700	\$45,900	\$46,088	\$47,450
Mandan	\$44,400	\$44,400	\$44,500	\$45,700	\$48,000
Minot	\$41,734	\$42,380	\$42,488	\$43,888	\$45,934
West Fargo	\$40,892	\$41,550	\$42,050	\$43,539	\$43,539
Fargo	\$41,032	\$41,532	\$41,532	\$42,155	\$43,493
Grand Forks	\$40,000	\$40,000	\$41,200	\$41,818	\$42,657

[Source: ndunited.org]

Starting Teacher Salary 2015-2016 through 2020-2021



Support Staff Salary and Benefits Expenditures

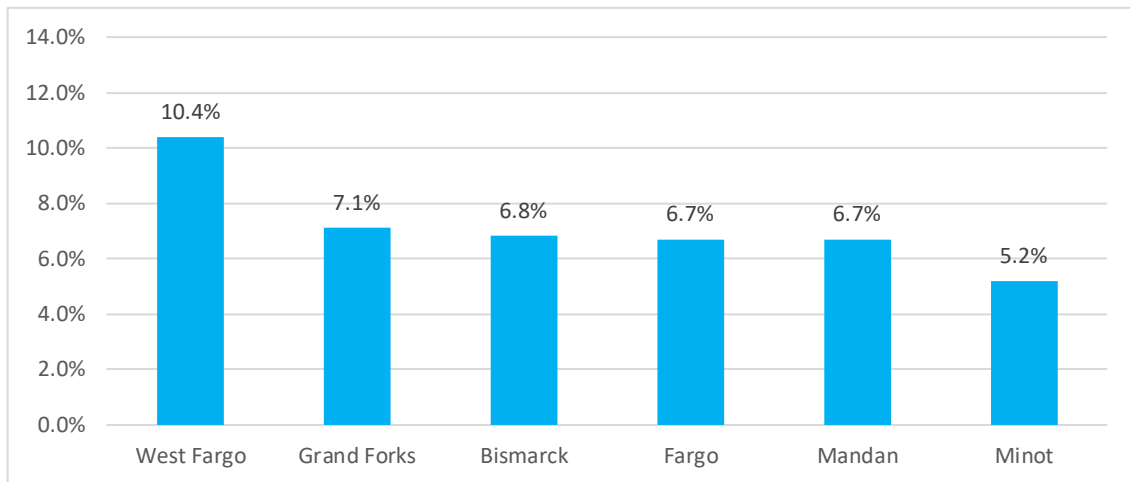
In Bismarck, support staff includes para professionals providing classroom instructional services and the functional departments of librarians, counselors and other instructional support staff.

Support Staff Salary and Benefits Expenditures 2020-2021

	Support Staff Salary & Benefits	Percentage of Total Expenditures	ADM	Support Per Pupil
West Fargo	\$16,082,200	10.4%	11,814.00	\$1,361
Grand Forks	\$8,233,247	7.1%	7,675.27	\$1,073
Bismarck	\$12,607,970	6.8%	13,799.76	\$914
Fargo	\$11,963,539	6.7%	11,476.15	\$1042
Mandan	\$3,543,248	6.7%	4,192.91	\$845
Minot	\$5,795,904	5.2%	7,663.05	\$756

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

Percentage of Support Staff Salary and Benefits to Total Expenditures 2020-2021



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%

³Also 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

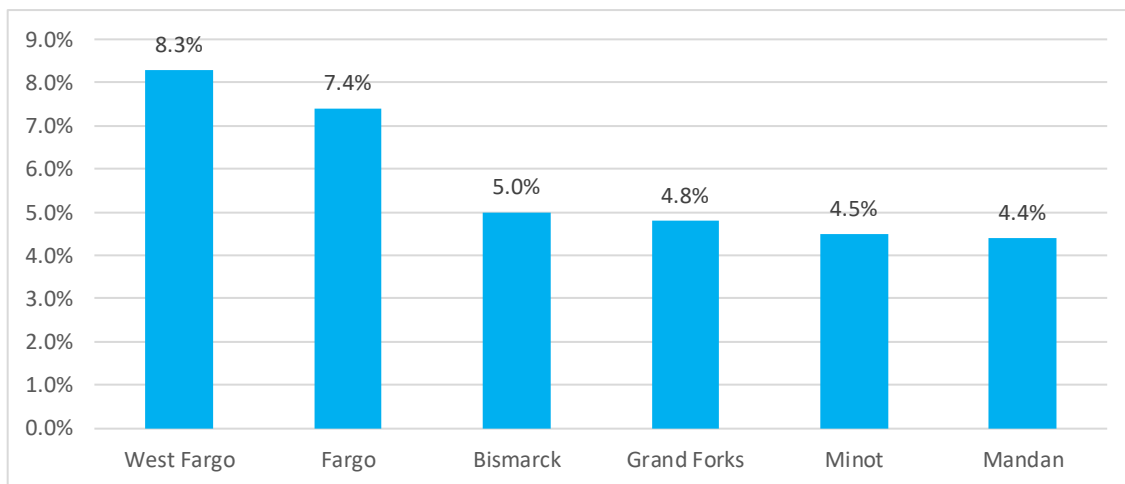
Other instructional expenditures include contracted services, supplies, books and equipment, including technology related items.

Other Instructional Expenditures 2020-2021

	Other Instructional Expenditures	Percentage of Total Expenditures
West Fargo	\$12,801,609	8.3%
Fargo	\$13,315,532	7.4%
Bismarck	\$9,376,437	5.0%
Grand Forks	\$5,632,434	4.8%
Minot	\$5,084,664	4.5%
Mandan	\$2,334,661	4.4%

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

Percentage of Other Instructional Expenses to Total Expenditures 2020-2021



Administration Expenditures

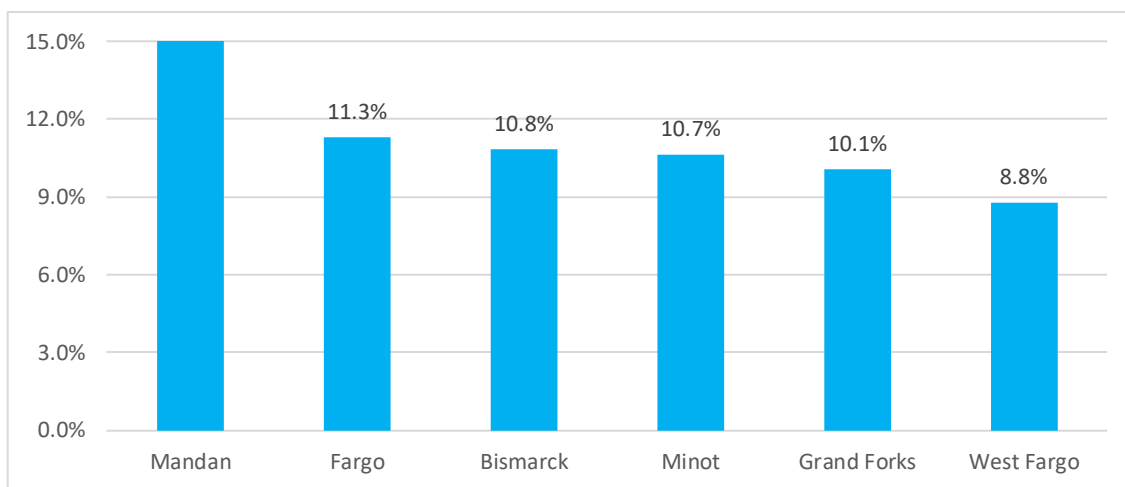
Administration expenditures include those items related to the principal's office, school board, special area administration, business office and other support services.

Administration Expenditures 2020-2021

	Administration Expenditures	Percentage of Total Expenditures
Mandan	\$9,160,147	17.2%
Fargo	\$20,413,088	11.3%
Bismarck	\$20,202,082	10.8%
Minot	\$11,959,473	10.7%
Grand Forks	\$11,762,763	10.1%
West Fargo	\$13,642,225	8.8%

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

Percentage of Administrative Expenditures Total Expenditures 2020-2021



Average Administrator Salary

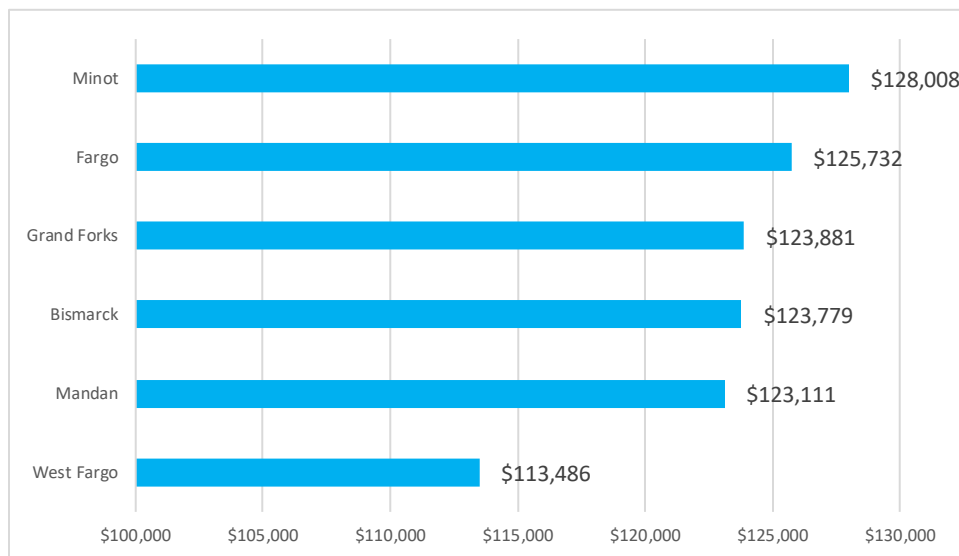
Average salary includes the base contract plus additions to the base contract such as extended time, co-curricular, signing bonuses, substitute work and other pay.

Average Administrator Salary 2020-2021

	Average Administration Salary
Minot	\$128,008
Fargo	\$125,732
Grand Forks	\$123,881
Bismarck	\$123,779
Mandan	\$123,111
West Fargo (pays both sides of TFFR)	\$113,486

[ND Department of Public Instruction, 2021 School Finance Facts - Note: School districts may not report data consistently]

Average Administrator Salary by District 2020-2021



Support Program Expenditures

Operations and Maintenance Expenditures

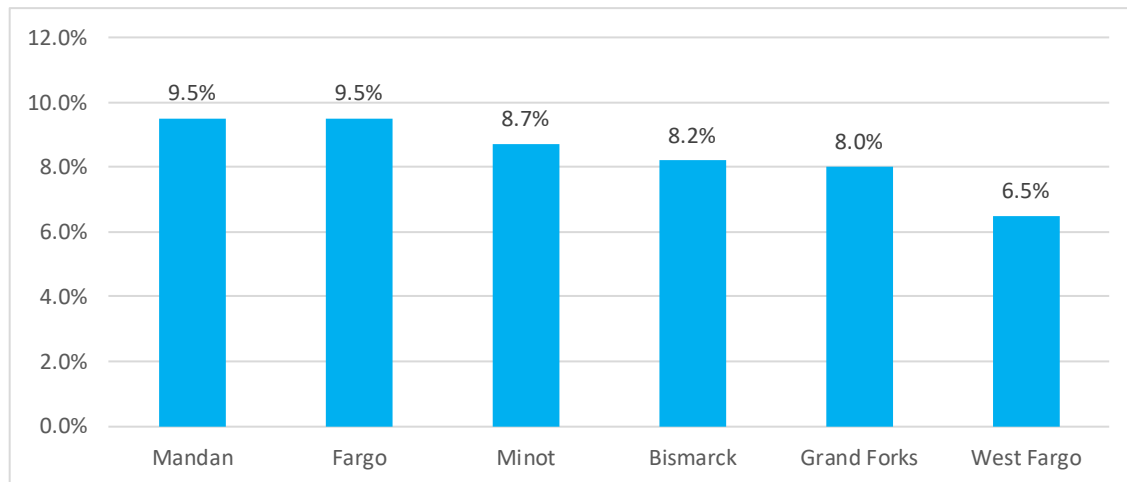
In a continued effort to follow the district's long range facilities plan, Bismarck continues to invest in neighborhood schools by ensuring the buildings are maintained to provide a quality school environment to all students.

Operations and Maintenance Expenditures 2020-2021

	Operations & Maintenance Expenditures	Percentage of Total Expenditures
Mandan	\$5,061,321	9.5%
Fargo	\$17,109,187	9.5%
Minot	\$9,768,316	8.7%
Bismarck	\$15,319,346	8.2%
Grand Forks	\$9,376,952	8.0%
West Fargo	\$10,024,957	6.5%

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

Percentage of Operations & Maintenance Expenses to Total Expenditures 2020-2021



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

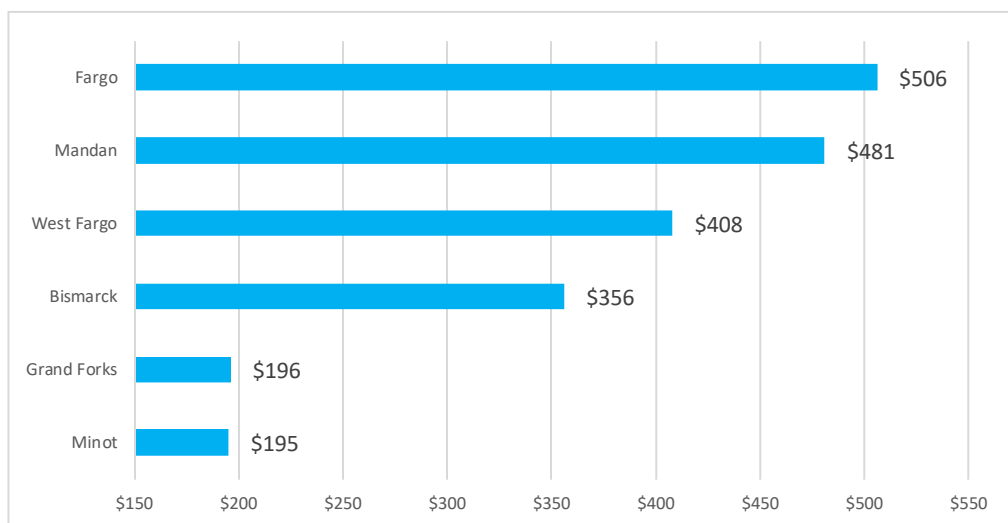
[School District Business Managers – Inquiry FY22]

Student Transportation Expenditures 2020-2021

	Student Transportation Expenditures	Percentage of Total Expenditures	ADM	Per Pupil Transportation Cost
Mandan	\$2,015,185	3.8%	4,192.91	\$481
Fargo	\$5,803,331	3.2%	11,476.15	\$506
West Fargo	\$4,815,675	3.1%	11,814.00	\$408
Bismarck	\$4,912,694	2.6%	13,799.76	\$356
Minot	\$1,491,444	1.3%	7,663.05	\$195
Grand Forks	\$1,502,918	1.3%	7,675.27	\$196

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

Transportation Cost per ADM 2020-2021



⁵Only 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.
 - o 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

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

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

¹⁹Average 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 (December 1, 2019). The table displays the child count for each of the four districts compared by disability area.

Child Count by Disability 2020-2021

	Bismarck	Fargo	West Fargo	Grand Forks
AUTISM	152	250	257	90
DEAF BLIND	*	*	*	*
EMOTIONAL DISTURBANCE	134	182	159	198
SPECIFIC LEARNING DISABILITY	497	518	312	346
VISUAL IMPAIRMENT	*	*	*	*
ORTHOPEDIC IMPAIRMENT	*	*	*	*
SPEECH LANGUAGE IMPAIRMENT	235	192	221	174
OTHER HEALTH IMPAIRMENT	288	235	258	214
TRAUMATIC BRAIN INJURY	*	*	*	*
HEARING IMPAIRMENT	13	19	14	11
NON-CATEGORICAL DELAY	289	261	294	198
INTELECTUAL DISABILITY	74	69	63	56
TOTAL CHILD COUNT	1,700	1,744	1,601	1,298

* - We are unable to report numbers less than 10. Total will not match.
[ND Department of Public Instruction 2020-2021 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 2020-2021 Special Education Net Cost of Services Provided*

Total Costs for Services Provided	32,711,807
Less: Revenues Received	
Federal IDEA-B	(3,674,216)
State Funding	
Special Ed ADM	(8,744,973)
PK Special Ed ADM	(1,514,785)
Special Ed ESY	(2,614)
State Child Placement	(543,012)
Transportation Aid	(106,706)
Handicapped Program Aid	(1,164,126)
Tuition	(156,321)
Net Costs of Services Provided	16,805,053

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

	Total Special Education Funding ⁶	Special Education Students	Funding per Student
2017	\$15,954,756	1,576	\$10,123.58
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

*[Bismarck Public Schools Business Office]

⁶Total 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 2020-2021

	Total Special Education Expenditures	Child Count	Total Expenditures per Child
Bismarck	\$32,711,807	1,700	\$19,242
West Fargo	\$29,800,408	1,601	\$18,614
Fargo	\$30,981,478	1,744	\$17,765
Grand Forks	\$18,912,439	1,298	\$14,570

[ND School District Financial Reports 2020-2021 - Note: School districts may not report data consistently]

[ND Department of Public Instruction 2021 Child Count]

Special Education Expenditures per Child Count 2020-2021

