Bismarck Public Schools

Comparability Report

FY 2019-2020

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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 2020 "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 2015-2016	GENERAL FUND 2016-2017	GENERAL FUND 2017-2018	GENERAL FUND 2018-2019	GENERAL FUND 2019-2020
REVENUES					
Property Tax Revenue					
Property Tax	$ 27,721,026	$ 30,225,749	$ 32,577,798	$ 32,837,996	$ 35,104,740
Revenue in Lieu of Taxes	104,844	791,943	820,894	280,103	1,259,235
Subtotal	27,825,870	31,017,692	33,398,692	33,118,099	36,363,975
Tuition					
Regular Tuition / Patrons	-	-	-	793	-
Regular Tuition / LEAs	458,510	649,159	620,809	738,526	521,584
Subtotal	458,510	649,159	620,809	739,319	521,584
Other Local Revenue					
Investment / Interest Income	164,545	(20,366)	333,906	1,119,068	710,318
Athletic Event Admission Fees	500,575	463,269	434,921	458,563	429,963
Co-Curricular User Fees	202,110	200,733	193,889	206,965	145,901
Rental Income - Gyms	107,805	121,340	117,629	139,521	93,977
Neighbors Network	169,841	-	-	-	-
Contracted Educational Services	217,608	151,011	515,814	354,487	294,166
Purchased Services - CHI	9,346	7,758	-	-	-
Tobacco Prevention	6,300	(2,897)	-	-	-
Burleigh County Contracted Services	67,000	67,000	67,000	67,000	67,000
Miscellaneous	274,817	211,936	156,063	105,728	193,252
Subtotal	1,719,947	1,199,784	1,819,222	2,451,332	1,934,577
State Revenue					
State Per Pupil Aid	104,469,080	109,251,204	110,027,830	108,677,883	115,215,304
State Transportation Aid	1,187,567	1,268,003	1,156,207	1,213,995	1,292,816
Special Education	708,344	1,028,030	1,449,406	1,396,874	1,338,481
Career and Technical Education	457,294	437,100	403,828	439,573	420,869
Adult Education	277,500	324,500	295,000	289,000	359,000
English Learners	6,802	66,695	25,062	67,456	57,784
State Tuition Payments	209,175	335,599	438,094	423,031	534,958
Behaivoral Health	-	-	-	10,846	14,866
Other	-	-	-	5,000	-
Subtotal	107,315,762	112,711,131	113,795,427	112,523,658	119,234,078
State Revenue					
Title I	2,922,184	2,854,854	2,736,700	2,962,821	2,935,937
Title II	670,986	769,026	901,149	1,141,721	1,024,973
Title III Language Instruction	11,909	37,868	31,508	33,488	24,823
Part B Basic Aid	3,607,166	3,762,712	3,741,432	2,908,122	3,254,568
Carl Perkins	234,214	195,312	222,675	240,174	244,345
Head Start	1,505,068	1,550,297	1,652,501	1,743,765	1,995,638
USDA Head Start Reimbursements	92,594	76,520	95,188	92,227	71,758
Title VII Indian Education	214,529	231,085	231,766	260,316	283,738
Adult Education	115,750	87,500	82,000	91,000	96,000
E Rate Rebate	192,345	82,690	79,575	132,975	85,598
Preschool Incentive	50,732	86,777	74,312	61,126	66,112
Early Intervention	2,117,179	2,131,008	2,284,219	2,521,091	2,516,799

	GENERAL FUND 2015-2016	GENERAL FUND 2016-2017	GENERAL FUND 2017-2018	GENERAL FUND 2018-2019	GENERAL FUND 2019-2020
Title XIX	118,993	220,888	173,730	199,655	343,443
Johnson O'Malley	31,685	29,971	40,404	39,776	28,338
Nutrition Educations & Training	92,405	54,150	60,120	58,051	68,251
McKinney Vento	33,000	35,995	24,500	20,000	31,095
Clean Diesel	-	20,700	-	-	-
Vocational Rehabilitation	-	157,060	134,050	131,750	230,439
Striving Readers	-	-	-	951,420	1,456,636
Esser	-	-	-	-	17,679
Other	30,842	-	13,054	5,515	150,852
Subtotal	12,041,581	12,384,413	12,578,883	13,594,993	14,927,022
Other Sources					
Sale of Property	-	20,000	-	380,782	-
Sale of Career Academy Home	2,000	136,501	-	-	-
Interactive Television	13,000	13,000	-	-	-
Teacher Learning Center	20,000	20,000	5,000	5,000	5,000
Missouri River Educational Center	33,961	39,760	36,119	33,499	11,402
Subtotal	68,961	229,261	41,119	419,281	16,402
Total General Fund Revenues	$ 149,430,631	$ 158,191,440	$ 162,254,152	$ 162,846,682	$ 172,997,638
EXPENDITURES					
Salaries					
Administration	$ 5,530,552	$ 6,087,207	$ 6,432,347	$ 6,380,269	$ 6,452,668
Teachers	64,505,731	67,101,270	67,039,704	68,312,636	70,345,429
Professional Support	4,863,408	5,601,411	5,892,970	6,207,073	7,206,880
Hourly Support	18,315,553	19,131,136	19,720,578	20,581,182	21,981,821
Subtotal	93,215,244	97,921,024	99,085,599	101,481,160	105,986,798
Benefits					
Fringe	34,413,461	36,588,279	37,241,361	38,468,223	42,084,414
Purchased Professional Services					
Audit	21,365	-	-	-	-
Computer Software Consultants	15,755	685	1,383	1,079	719
Contracted Busing	2,505,753	2,523,145	2,561,393	2,532,503	2,624,842
Fees	-	28,738	26,331	41,180	42,499
Legal Services	19,388	11,800	51,017	4,278	41,188
Medical/Dental	(129)	-	-	324	(6)
Other Consultants	132,499	80,895	135,663	37,140	29,407
Other Professional	-	26,010	33,396	32,794	30,179
Other Professional Education	115,077	238,397	267,146	223,722	114,997
Police Youth Bureau	12,705	13,356	13,507	13,674	10,337
Professional Development	-	138,217	119,724	185,898	133,166
Referees/Judges	235,848	235,157	244,706	234,593	207,124
Special Education Consultants	66,793	69,034	58,464	61,019	3,531
Workshop Consultants	1,385,322	1,341,139	1,538,698	1,524,066	1,681,273
Subtotal	4,510,376	4,706,573	5,051,428	4,892,270	4,919,256

	GENERAL FUND 2015-2016	GENERAL FUND 2016-2017	GENERAL FUND 2017-2018	GENERAL FUND 2018-2019	GENERAL FUND 2019-2020
Purchased Property Services					
Asbestos	69,110	50,813	112,355	16,935	55,422
Building & Site Repairs	775,075	658,314	744,926	791,509	825,840
Elevator Maintenance	3,771	5,322	4,150	3,724	22,846
Equipment Rental	10,873	8,596	5,702	9,599	4,299
Equipment Repairs	282,151	227,170	271,898	223,011	283,687
Exterminating	4,483	5,908	5,493	5,092	7,166
Fire Extinguisher	5,466	5,299	5,211	6,729	6,364
Land & Building Rental	400,589	344,331	352,397	370,231	350,916
Laundry	19,312	20,962	21,801	20,868	15,997
Lawn Care	39,269	-	-	-	-
Other Contract Maintenance	40,380	23,196	38,305	38,396	44,568
Security	30,000	30,438	30,287	-	-
Snow Removal	23,866	265,408	130,905	250,826	130,449
Waste Removal	154,326	151,133	153,405	147,036	124,506
Subtotal	1,858,671	1,796,890	1,876,835	1,883,956	1,872,060
Utilities					
Electricity	1,770,969	1,878,337	1,983,569	1,925,775	1,832,031
Natural Gas	444,243	367,074	421,211	451,772	383,288
Water and Sewer	253,722	354,079	405,138	416,545	372,990
Subtotal	2,468,934	2,599,490	2,809,918	2,794,092	2,588,309
Other Purchased Services					
Athletic Away Expenses	123,543	128,372	152,403	112,530	92,919
Athletic Home Expenses	8,595	26,038	33,856	-	-
Brochures / Publications	8,403	5,894	4,522	8,584	9,949
Cell Phone	88,255	103,502	108,604	116,053	148,560
Field Trips / Student Transportation	152,965	132,159	391,874	720,812	490,032
Insurance	198,924	231,964	249,028	249,412	260,006
Mileage Reimbursement	164,088	127,162	130,699	150,887	117,377
Postage	65,979	43,139	44,798	54,062	38,039
Printing	6,049	8,050	9,180	6,189	178,994
Student Activity Fees	11,461	7,806	18,426	17,744	14,663
Telephone	65,632	78,158	94,478	21,861	34,136
Travel	272,600	254,901	250,011	461,278	406,507
Tuition In-State	1,441,135	1,484,617	1,473,360	1,649,019	1,529,342
Tuition Out-of-State	116,412	94,298	53,875	96,489	(19,424)
Subtotal	2,724,041	2,726,060	3,015,114	3,664,920	3,301,100
Supplies and Materials					
Awards	5,018	3,296	2,443	3,113	3,090
Books	823,314	1,201,078	737,532	1,065,226	1,253,266
Bus Charge Out - Internal	(122,394)	-	-	-	-
Computer Software	335,717	451,473	398,370	814,259	901,595
Custodial Supplies	335,234	312,672	314,998	304,532	282,794
Food	28,597	21,414	28,794	30,777	27,232
Gas, Oil & Accessories	130,150	24,471	(174,862)	(436,631)	(295,195)
Other Supplies	63,215	65,442	-	-	-
Parent Activities	2,390	6,710	6,116	1,085	1,060
Supplies and Materials	3,348,728	3,060,702	2,328,282	2,407,503	2,629,345
Testing Material - Guidance	173,119	192,390	199,375	195,641	167,537
Tickets	-	10,676	10,283	7,873	5,888
Training Supplies	17,312	15,623	15,694	10,642	11,108
Subtotal	5,140,400	5,365,947	3,867,025	4,404,020	4,987,720

	GENERAL FUND 2015-2016	GENERAL FUND 2016-2017	GENERAL FUND 2017-2018	GENERAL FUND 2018-2019	GENERAL FUND 2019-2020
Property Purchases					
Buildings	1,387,107	727,447	313,161	395,931	645,493
Carpet Replacement	200,000	198,763	200,000	200,000	219,499
Equipment, Furniture & Fixtures	5,925,211	2,252,604	2,118,037	2,393,315	2,603,353
High School House	65,396	69,550	7,652	7,740	5,781
Land	214,964	130,130	91,257	84,085	753,172
Lease Payments	148,486	172,206	163,323	242,668	109,105
Portable Classrooms	50,164	10,928	-	2,774	302,917
Roof Repairs	313,580	311,894	312,925	312,355	300,277
Special Assessments	344,639	-	-	-	6,205
Vehicles	412,524	115,299	203,914	148,657	322,950
Subtotal	9,062,071	3,988,821	3,410,269	3,787,525	5,268,752
Other Sources					
Donations	-	-	-	-	-
Indirect Cost	49,194	54,306	66,251	66,510	68,043
Interest Expense	152,038	144,655	151,000	128,164	119,000
Licenses / Permits / Registrations	123,366	152,133	170,020	293,909	241,675
Organizational Dues	154,187	720	575	140,142	135,313
Other Fees	39,263	175,147	128,138	16,951	16,310
Principal Redemption	334,054	359,666	386,527	414,690	444,211
Staff Dues / Memberships	-	-	-	25,916	35,964
Transfers to Debt Service	-	-	-	-	-
Subtotal	852,102	886,627	902,511	1,086,282	1,060,516
Total General Fund Expenses	$ 154,245,300	$ 156,579,711	$ 157,260,060	$ 162,462,448	$ 172,068,925
Excess Revenues Over (Under) Expenses	$ (4,814,669)	$ 1,611,729	$ 4,994,092	$ 384,234	$ 928,713

Source: Bismarck Public Schools Business Office

Taxable Valuation and Levies

Bismarck Public Schools Mill Levy in Dollars Summary

Fund	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20*
General & Misc.	$33,824,626	$22,568,318	$25,057,319	$28,061,324	$31,308,328	$33,330,286	$34,199,100	$36,406,935
Building	$2,785,984	$3,175,952	$3,624,666	$4,084,618	$4,409,624	$4,694,406	$4,810,000	$4,913,254
Debt Service	$1,994,616	$6,548,814	$8,869,559	$8,871,790	$7,999,057	$10,135,223	$10,230,000	$10,853,379
Special Assessment					$586,480	$624,356	$745,550	$491,325
Total Levy	$38,555,226	$32,293,085	$37,551,544	$41,017,732	$44,303,489	$48,784,271	$49,984,650	$52,664,893

[Bismarck Public Schools Business Office] - *2019-20 Budgeted

Bismarck Public Schools Levy in Mills Summary

Fund	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20
General & Misc.	121.41	71.06	69.13	68.70	71.00	71.00	71.10	74.10
Building	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00
Debt Service	6.98	20.62	24.47	21.72	18.14	21.59	21.27	22.09
Special Assessment					1.33	1.33	1.55	1.00
TOTAL MILL LEVY - ALL FUNDS	**138.39**	**101.68**	**103.60**	**100.42**	**100.47**	**103.92**	**103.92**	**107.19**
Change in Levy from Previous Year	(2.6)	(36.71)	(1.92)	(3.18)	0.05	3.45	0	3.29
Percent Change from Previous Year	(1.8%)	(26.5%)	(1.9%)	(3.1%)	0%	3.4%	0%	3.2%

[Bismarck Public Schools Business Office]

Bismarck Public Schools Effect of Each Mill

Tax Return: Each mill will return $491,304 on a taxable valuation of $491,304,437			Value of one mill:	$491,304
Market Value for Tax Purposes	**$ 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 2019-2020

	Value of a Mill	General Fund Mill Levy[1]	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	**$491,304**	**74.10**	**107.19**

[ND Department of Public Instruction, 2020 School Finance Facts]

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

Bismarck Public Schools Mill Levy History

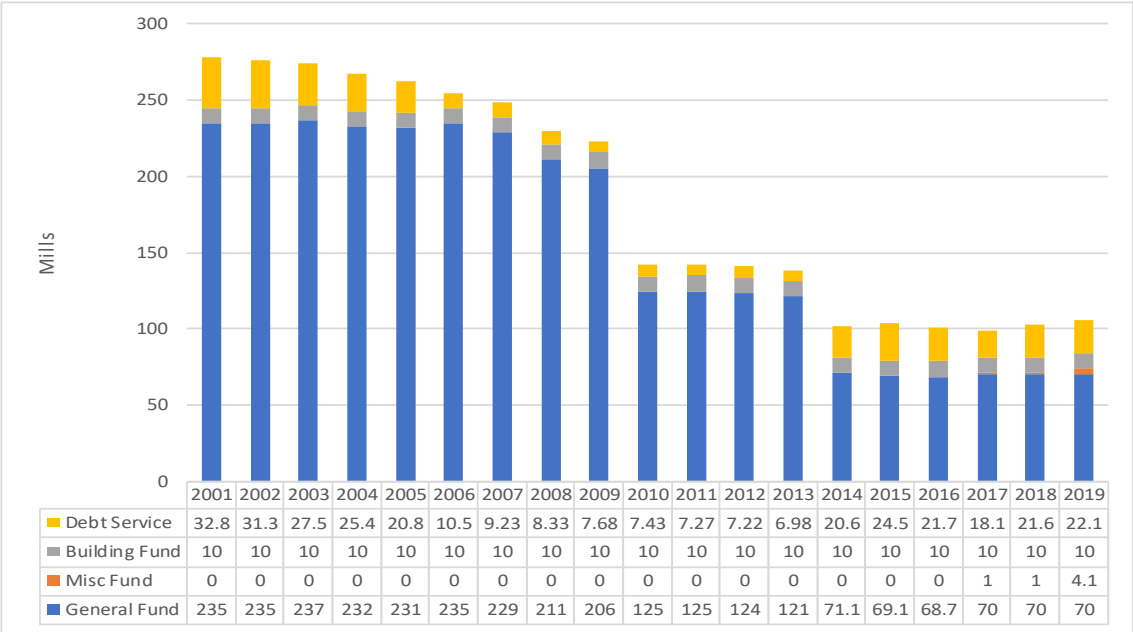
Over the past nineteen years, Bismarck Public Schools has decreased the general fund mill levy by a total of 160.98 mills. 125.0 mills were decreased due to required legislative action (75 mill decrease in fiscal year 2010 and 50 mill decrease in fiscal year 2014). 35.98 mills were decreased through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

[Bismarck Public Schools Business Office]

Bismarck Public Schools Mill Levy History – All Funds



	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Debt Service	32.8	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	22.1
Building Fund	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	0	1	1	4.1
General Fund	235	235	237	232	231	235	229	211	206	125	125	124	121	71.1	69.1	68.7	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
2016	68.70	$408,462	$28,061,324	$151,967,443
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

[Bismarck Public Schools Business Office]

Local Tax Revenue

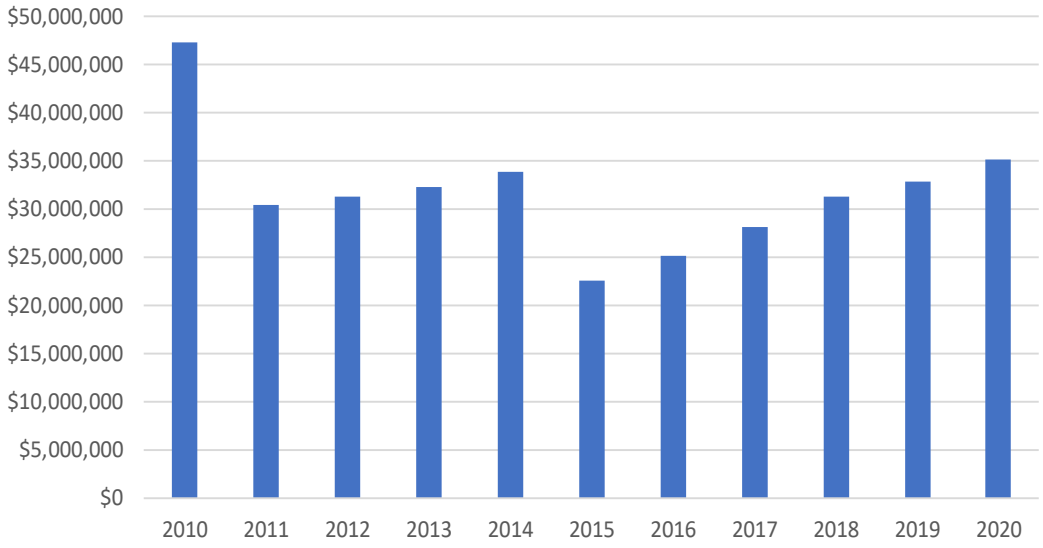
Local tax revenue includes property taxes, tuition and miscellaneous levies, and other taxes received such as electric, telecommunications, mobile home, and tax credits. It is important to note that while all districts levy for property taxes, other tax revenue sources vary.

Local Tax Revenue 2019-2020

	General Fund Mills Levied	Total Tax Revenue	Percentage of Total Revenue	Tax Revenue per ADM
Fargo	126.78	$50,104,483	29.23%	$4,283.53
Grand Forks	86.00	$20,411,077	19.48%	$2,618.83
West Fargo	77.88	$30,452,606	21.04%	$2,612.28
Bismarck	**74.10**	**$35,104,740**	**20.29%**	**$2,485.24**
Minot	86.88	$18,568,704	17.13%	$2,361.20
Mandan	69.52	$9,591,261	19.64%	$2,344.62

[ND School District Financial Reports 2019-2020 - Note: School districts may not report data consistently]

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



State Revenue

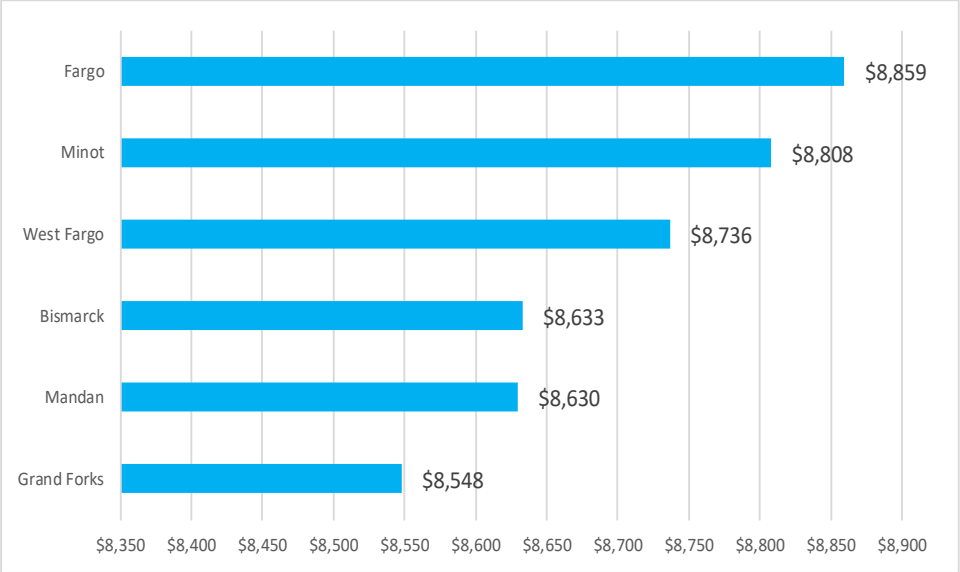
With the shift by the legislature to lower property tax burden, all districts received more than 60% of their total revenue from state aid. State aid includes per pupil, transportation, state child placement, career and technical education, and handicapped program aid.

State Revenue 2019-2020

	Total State Revenue	Percentage of Total Revenue	State Revenue per ADM
Fargo	$103,628,184	60.46%	$8,859
Minot	$69,265,506	63.90%	$8,808
West Fargo	$101,845,236	70.38%	$8,736
Bismarck	**$121,940,531**	**70.49%**	**$8,633**
Mandan	$35,301,780	72.30%	$8,630
Grand Forks	$66,620,222	63.57%	$8,548

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

State Revenue per ADM 2019-2020



Federal Revenue

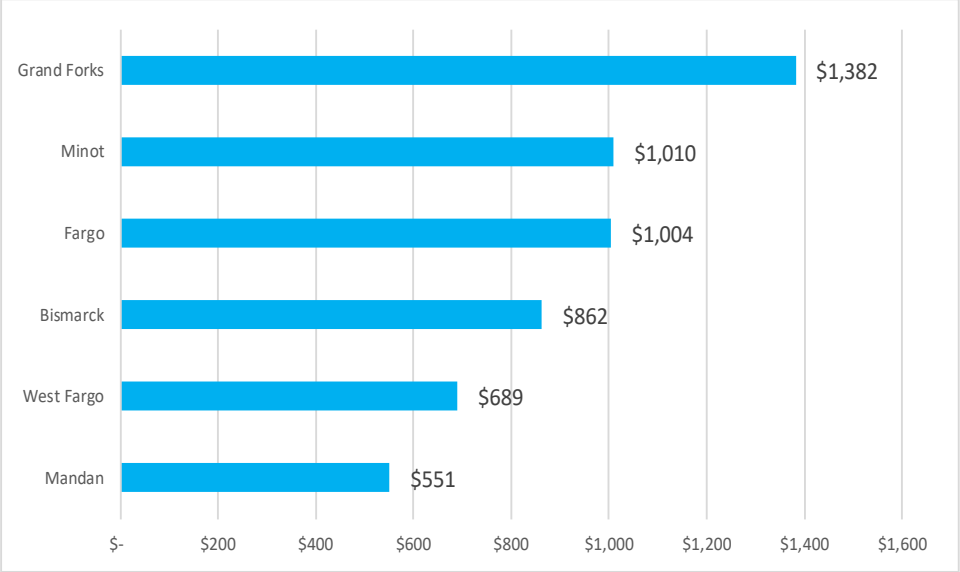
Most districts receive a small portion of total revenue from federal sources. The majority of this is pass-through funding for programs such as Title I and IDEA-B. Bismarck, Grand Forks and Minot receive a significant portion of their federal funds through the Head Start program.

Federal Revenue 2019-2020

	Total Federal Revenue	Percentage of Total Revenue	Federal Revenue per ADM
Grand Forks	$10,770,719	10.28%	$1,382
Minot	$7,941,696	7.33%	$1,010
Fargo	$11,744,065	6.85%	$1,004
Bismarck	**$12,179,782**	**7.04%**	**$862**
West Fargo	$8,035,398	5.55%	$689
Mandan	$2,252,720	4.61%	$551

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

Federal Revenue per ADM 2019-2020



Total Revenues

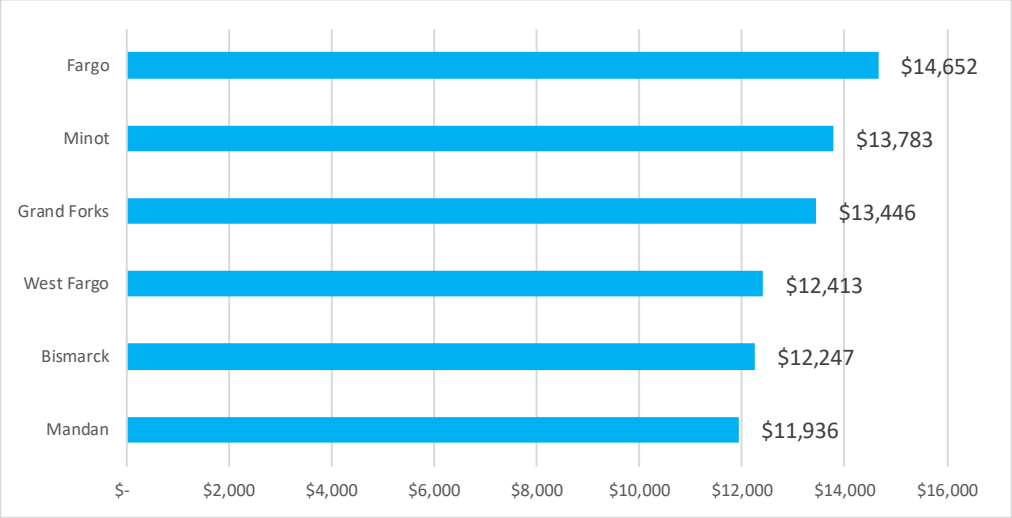
Total General Fund revenue is derived from property taxes, state funding, federal grant funding, tuition, and other local/county resources.

Total General Fund Revenues 2019-2020

	ADM	Total Revenue	Revenue per ADM
Fargo	11,697.00	$171,389,171	$14,652
Minot	7,864.08	$108,389,918	$13,783
Grand Forks	7,793.96	$104,795,363	$13,446
West Fargo	11,657.49	$144,706,651	$12,413
Bismarck	**14,125.32**	**$172,997,638**	**$12,247**
Mandan	4,090.76	$48,825,840	$11,936

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

General Fund Revenue per ADM 2019-2020



Ending Fund Balance

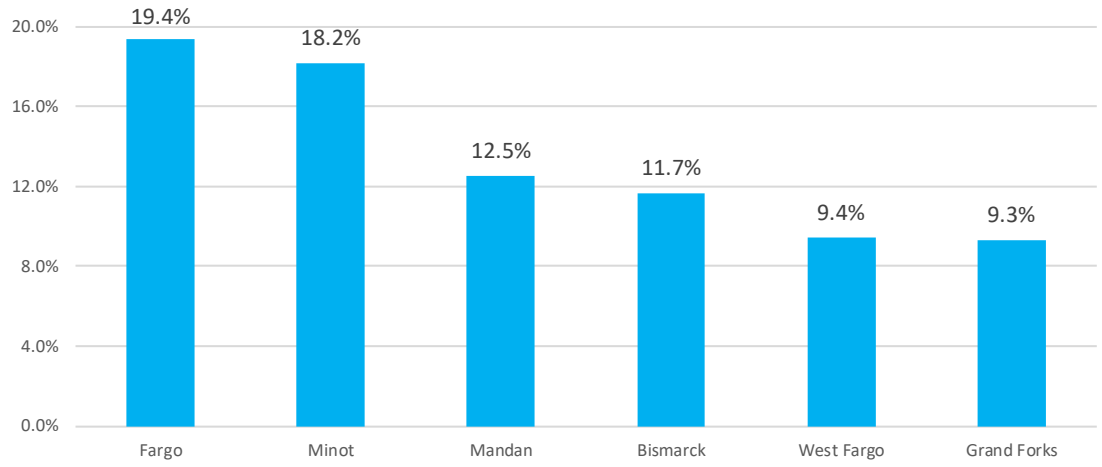
When comparing ending general fund balances, Bismarck had the third lowest ending funding balance as a percentage of expenditures of the districts evaluated at 11.7%, representing approximately 1.5 months of operating expenditures.

Ending General Fund Balance as % of Expenditures 2019-2020

	Ending Fund Balance	Total Expenditures	Ending Fund Balance as a Percentage of Expenditures
Fargo	$32,974,678	$170,267,360	19.4%
Minot	$19,352,200	$106,441,589	18.2%
Mandan	$6,052,419	$48,481,093	12.5%
Bismarck	**$20,052,241**	**$172,068,920**	**11.7%**
West Fargo	$13,495,431	$143,428,338	9.4%
Grand Forks	$10,296,601	$110,683,137	9.3%

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

Ending General Fund Balance as % of Expenditures 2019-2020



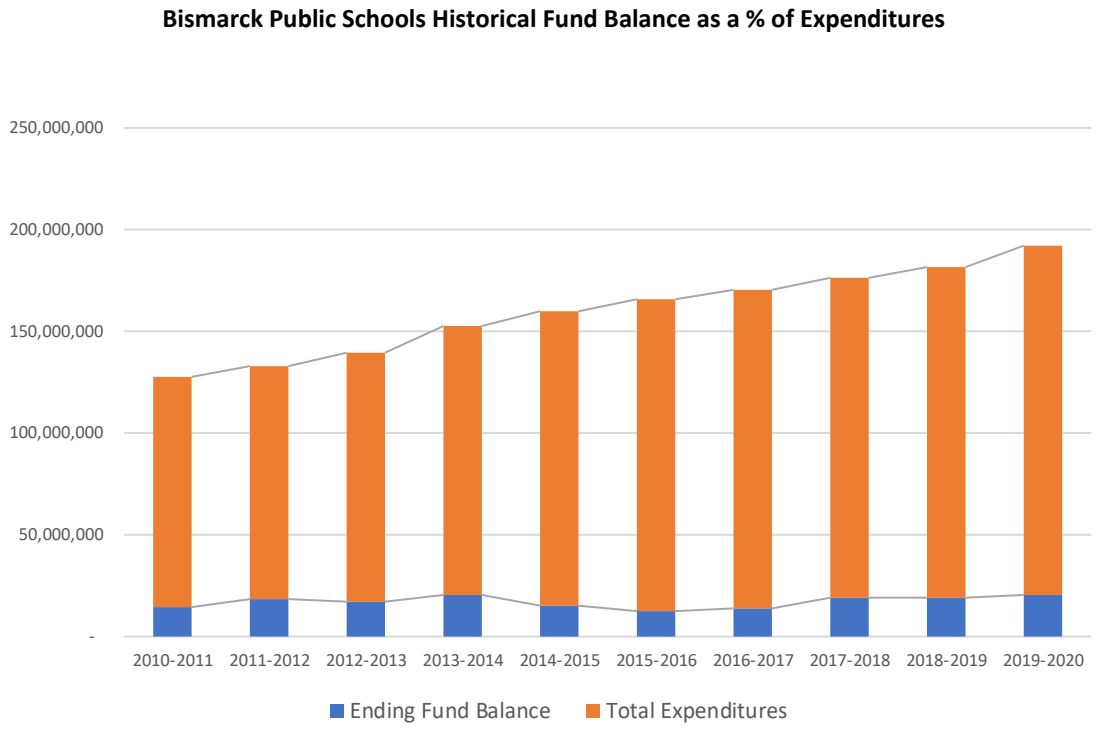
Bismarck Public Schools Historical Fund Balance Analysis

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 FY2019-2020 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
2010-2011	$14,202,891	$113,328,066	12.5%
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%

[Bismarck Public Schools Business Office]



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.

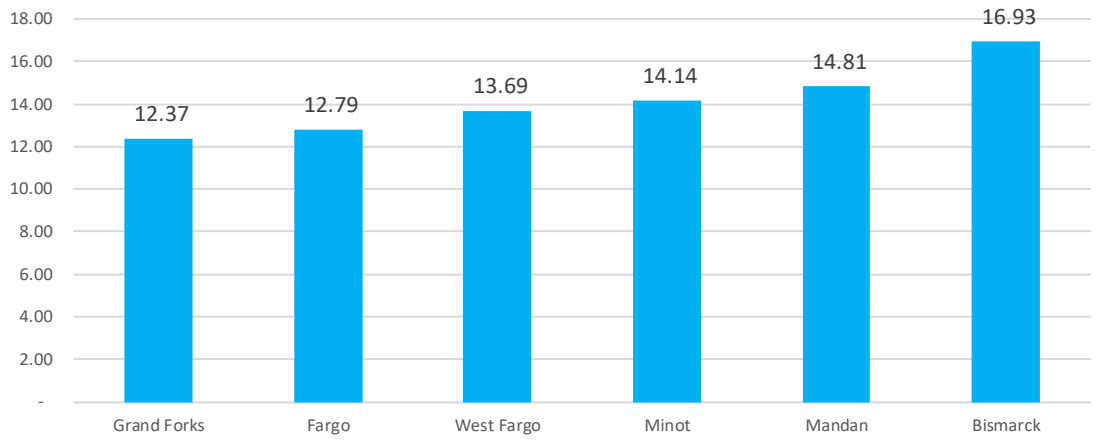
Teachers, Administrators, and Student-Teacher Ratios 2019-2020

	ADM	Total Fall Enrollment [1]	Teachers	Other Licensed Personnel	Administrators	Total FTEs	Student-Teacher Ratio (ADM per Teacher)
Grand Forks	7,793.96	7,465	630.1	111.1	29.6	770.8	12.37
Fargo	11,697.00	11,382	914.2	120.9	44.5	1,079.6	12.79
West Fargo	11,657.49	11,272	851.3	148.9	35	1,035.2	13.69
Minot	7,864.08	7,594	556.2	86.6	30.0	672.8	14.14
Mandan	4,090.76	3,975	276.2	40.4	15	331.6	14.81
Bismarck	**14,125.32**	**13,329**	**834.5**	**120.8**	**39.8**	**995.1**	**16.93**

[ND Department of Public Instruction, 2020 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 2019-2020



Teacher Salary and Benefits Expenditures

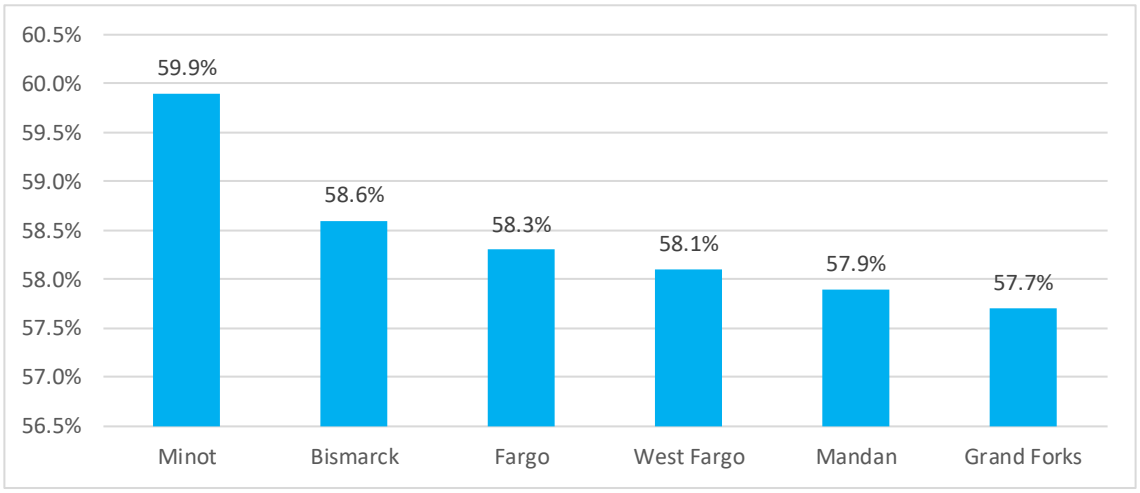
Teacher salary and benefits expenditures include instructional costs of regular, special and career and technical education, as well as federal programs, *including classroom instructional para professionals*. All districts reported spending more than 51% of their total expenditures on teacher salaries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

Teacher Salary and Benefits Expenditures 2019-2020

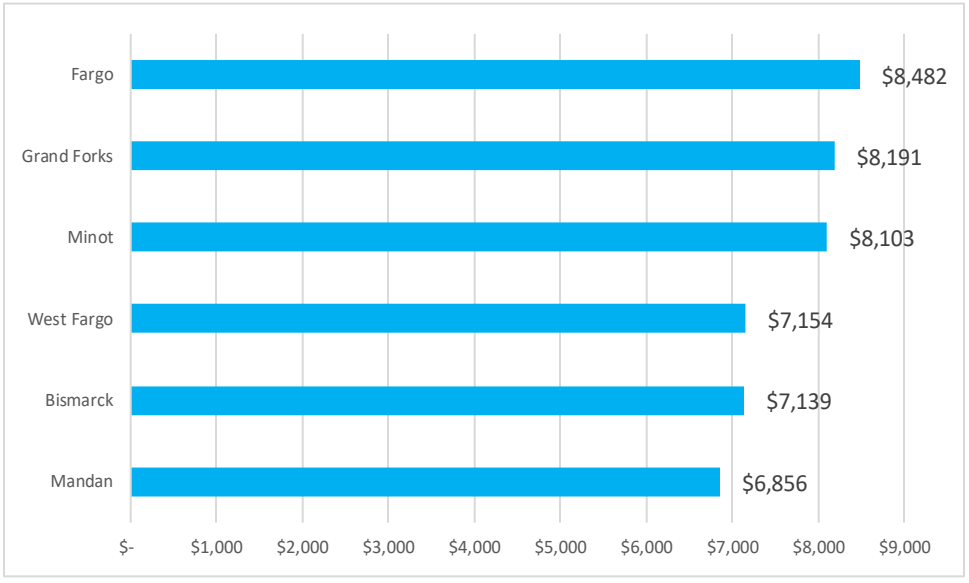
	Teacher Salary & Benefits	Percentage of Total Expenditures	ADM	Per Pupil
Minot	$63,721,359	59.9%	7,864.08	$8,103
Grand Forks	$63,843,299	57.7%	7,793.96	$8,191
Bismarck	**$100,845,771**	**58.6%**	**14,125.32**	**$7,139**
Fargo	$99,210,749	58.3%	11,697.00	$8,482
West Fargo	$83,395,406	58.1%	11,657.49	$7,154
Mandan	$28,044,400	57.9%	4,090.76	$6,856

[ND Department of Public Instruction, 2020 & 2021 School Finance Facts - Note: School districts may not report data consistently]

Percentage of Teacher Salary and Benefits to Total Expenditures 2019-2020



Teacher Salary and Benefits per Pupil 2019-2020



Teacher Contract Days 2019-2020

	Student Contact Days[2]	Holidays	Staff Development Days	Parent Teacher Conference Days	Teacher Contract
Fargo	175	5	7	4	191
Grand Forks	175	3	6	4	188
West Fargo	175	3	8	2	188
Bismarck	**175**	**3**	**7**	**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

The districts above provide for the following holidays within their teacher contracts:

	Good Friday	Memorial Day	Labor Day	Veteran's Day	Thanksgiving Day	Martin Luther King Day
Fargo	X	X	X	X	X	
Grand Forks	X			X	X	
West Fargo	X			X	X	
Bismarck	**X**				**X**	**X**
Mandan			X		X	X
Minot	X	X	X	X		

[Per school district Human Resources Departments]

[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

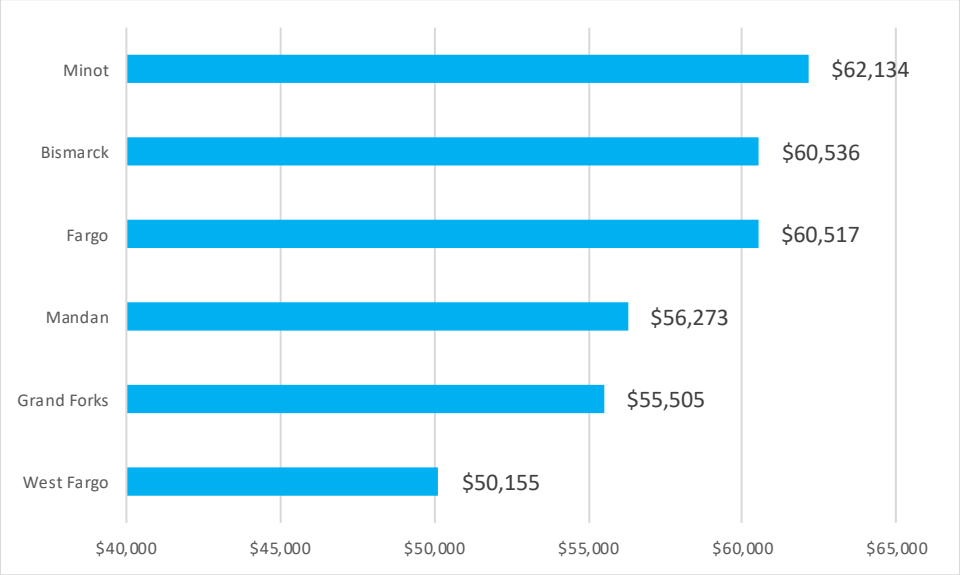
Average salary includes a teacher's base contract plus additions such as extended time, co-curricular, signing bonuses, substitute work and other pay.

2019-2020 Average Teacher Salary

	Teacher FTEs	Average Salary
Minot	556.2	$62,134
Bismarck	**834.5**	**$60,536**
Fargo	914.2	$60,517
Mandan	276.2	$56,273
Grand Forks	630.1	$55,505
West Fargo (both sides of TFFR)	851.3	$50,155

[ND Department of Public Instruction, 2020 School Finance Facts - Note: School districts may not report data consistently]

Average Teacher Salary by District 2019-2020



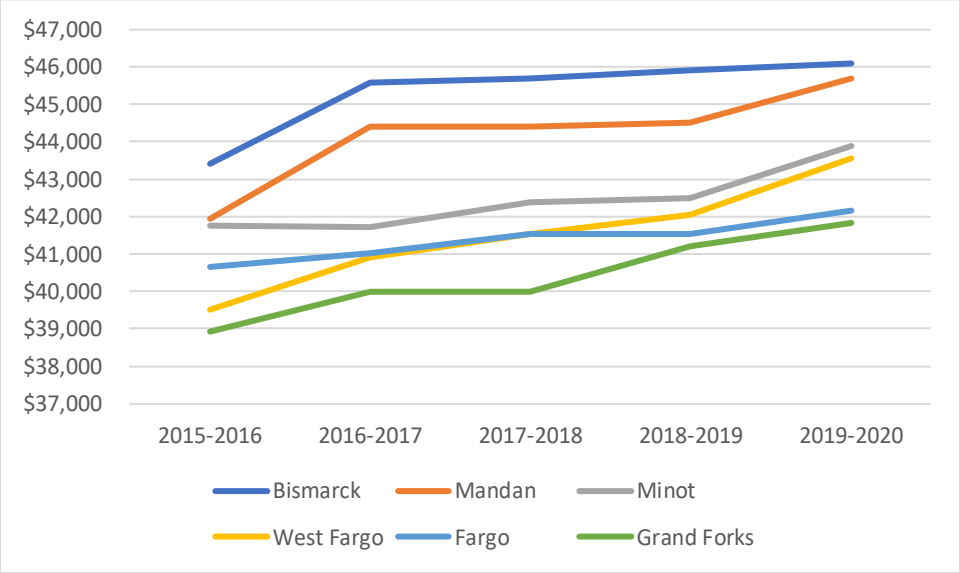
Teacher Schedule Starting Salary per Negotiated Agreements 2015-2016 through 2019-2020

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.

	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020
Bismarck	**$43,402**	**$45,577**	**$45,700**	**$45,900**	**$46,088**
Mandan	$41,950	$44,400	$44,400	$44,500	$45,700
Minot	$41,737	$41,734	$42,380	$42,488	$43,888
West Fargo	$39,510	$40,892	$41,550	$42,050	$43,539
Fargo	$40,644	$41,032	$41,532	$41,532	$42,155
Grand Forks	$38,925	$40,000	$40,000	$41,200	$41,818

[Source: ndunited.org]

Starting Teacher Salary 2015-2016 through 2019-2020



Support Staff Salary and Benefits Expenditures

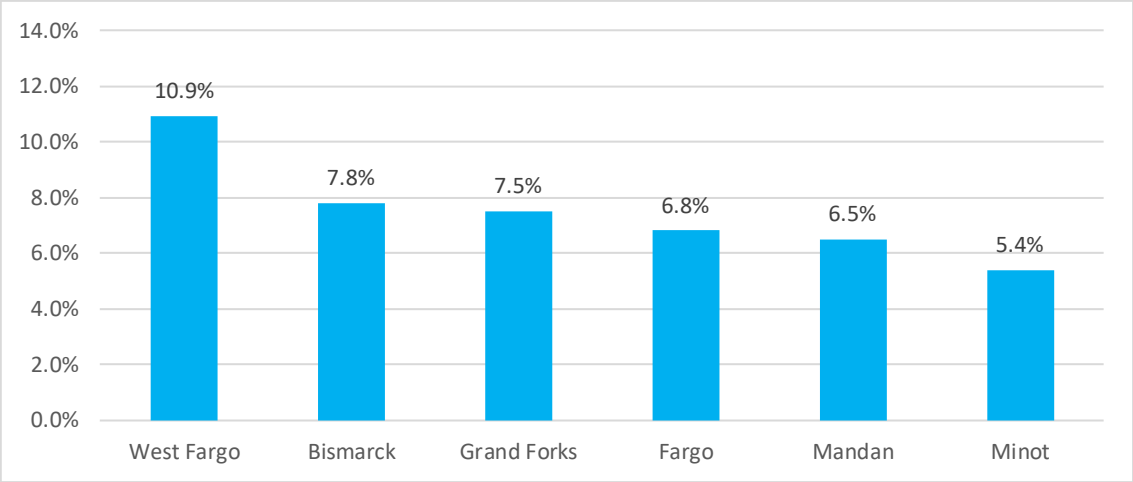
In Bismarck, support staff includes para professionals providing classroom instructional services and the functional departments of librarians, counselors and other instructional support staff.

Support Staff Salary and Benefits Expenditures 2019-2020

	Support Staff Salary & Benefits	Percentage of Total Expenditures	ADM	Support Per Pupil
West Fargo	$15,560,728	10.9%	11,657.49	$1,335
Bismarck	**$13,343,314**	**7.8%**	**14,125.32**	**$945**
Grand Forks	$8,255,447	7.5%	7,793.96	$1,059
Fargo	$11,617,964	6.8%	11,697.00	$993
Mandan	$3,164,011	6.5%	4,090.76	$774
Minot	$5,725,341	5.4%	7,864.08	$728

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

Percentage of Support Staff Salary and Benefits to Total Expenditures 2019-2020



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

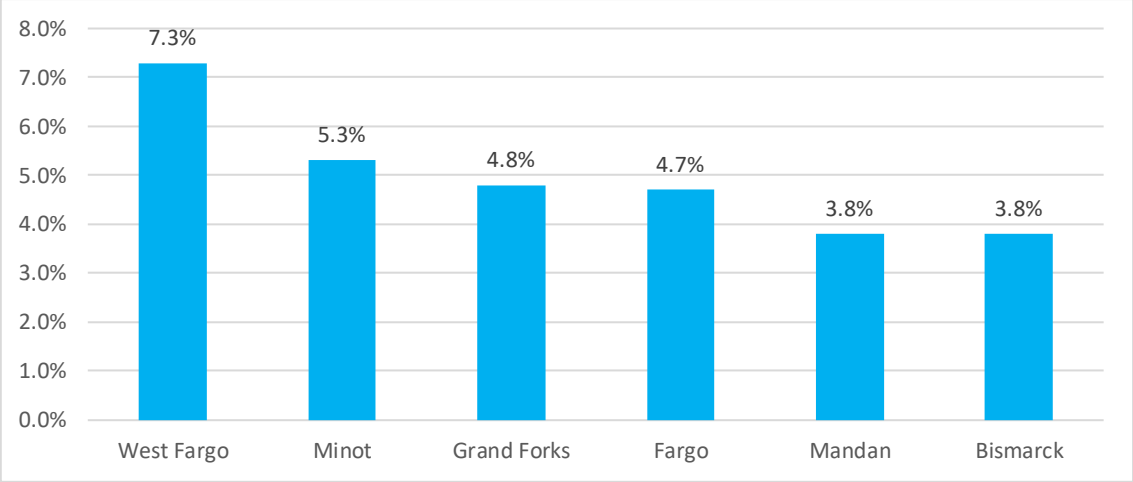
Other instructional expenditures include contracted services, supplies, books and equipment, including technology related items.

Other Instructional Expenditures 2019-2020

	Other Instructional Expenditures	Percentage of Total Expenditures
West Fargo	$10,444,411	7.3%
Minot	$5,634,482	5.3%
Grand Forks	$5,316,187	4.8%
Fargo	$7,921,318	4.7%
Mandan	$1,831,785	3.8%
Bismarck	**$6,594,422**	**3.8%**

[ND Department of Public Instruction, 2019 School Finance Facts - Note: School districts may not report data consistently]

Percentage of Other Instructional Expenses to Total Expenditures 2019-2020



Administration Expenditures

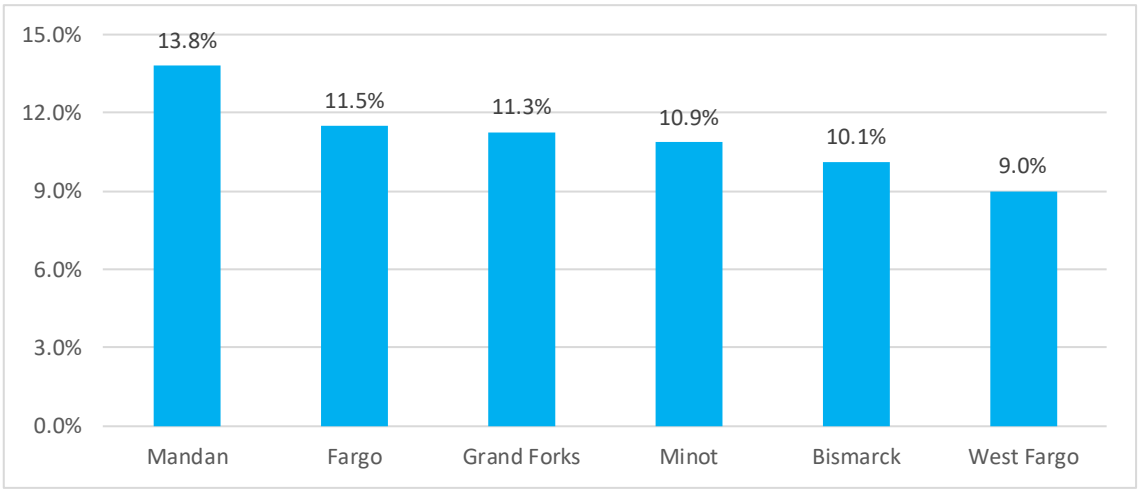
Administration expenditures include those items related to the principal's office, school board, special area administration, business office and other support services.

Administration Expenditures 2019-2020

	Administration Expenditures	Percentage of Total Expenditures
Mandan	$6,693,765	13.8%
Fargo	$19,591,347	11.5%
Grand Forks	$12,445,009	11.3%
Minot	$11,568,824	10.9%
Bismarck	**$17,389,367**	**10.1%**
West Fargo	$12,882,707	9.0%

[ND Department of Public Instruction, 2019 School Finance Facts - Note: School districts may not report data consistently]

Percentage of Administrative Expenditures Total Expenditures 2019-2020



Average Administrator Salary

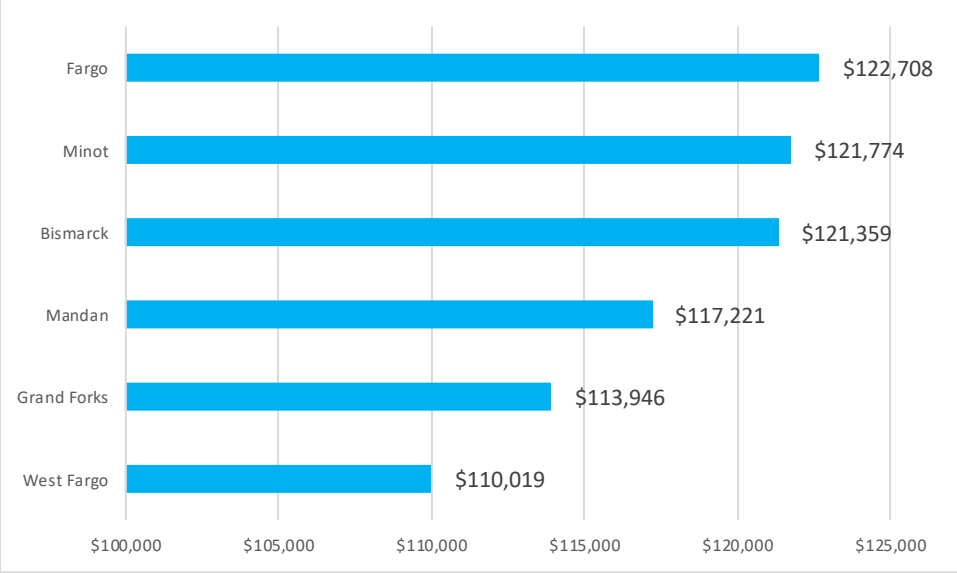
Average salary includes the base contract plus additions to the base contract such as extended time, co-curricular, signing bonuses, substitute work and other pay.

Average Administrator Salary 2019-2020

	Average Administration Salary
Fargo	$122,708
Minot	$121,774
Bismarck	**$121,359**
Mandan	$117,221
Grand Forks	$113,946
West Fargo (pays both sides of TFFR)	$110,019

[ND Department of Public Instruction, 2020 School Finance Facts - Note: School districts may not report data consistently]

Average Administrator Salary by District 2019-2020



Support Program Expenditures

Operations and Maintenance Expenditures

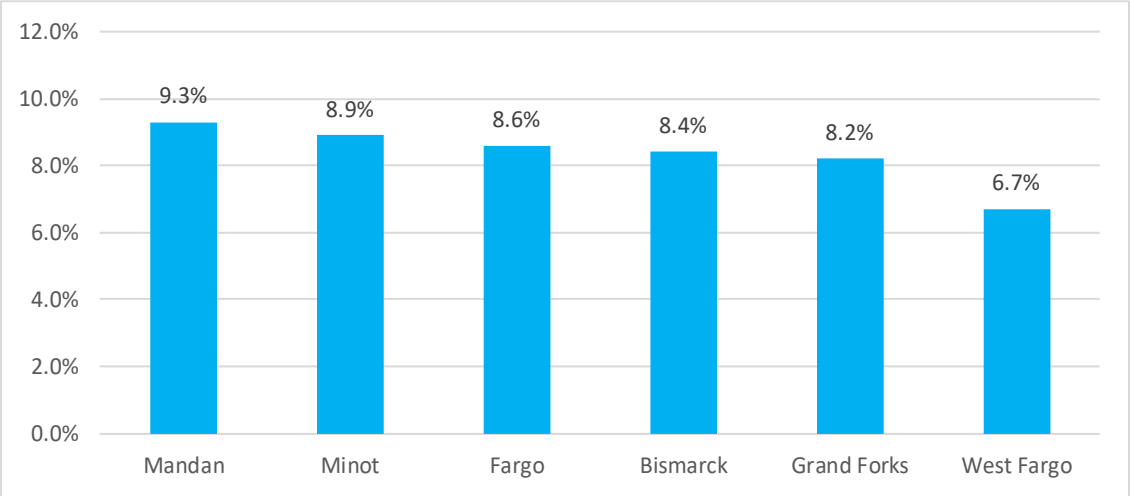
In a continued effort to follow the district's long range facilities plan, Bismarck continues to invest in neighborhood schools by ensuring the buildings are maintained to provide a quality school environment to all students.

Operations and Maintenance Expenditures 2019-2020

	Operations & Maintenance Expenditures	Percentage of Total Expenditures
Mandan	$4,515,503	9.3%
Minot	$9,439,907	8.9%
Fargo	$14,692,331	8.6%
Bismarck	**$14,514,617**	**8.4%**
Grand Forks	$9,095,550	8.2%
West Fargo	$9,588,130	6.7%

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

Percentage of Operations & Maintenance Expenses to Total Expenditures 2019-2020



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**	**3**	**26**
Fargo	14	3	4	3	24
Grand Forks	11	3	3	2	19
Minot[4]	13	3	3	2	21
West Fargo	14	3	4	1	22
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

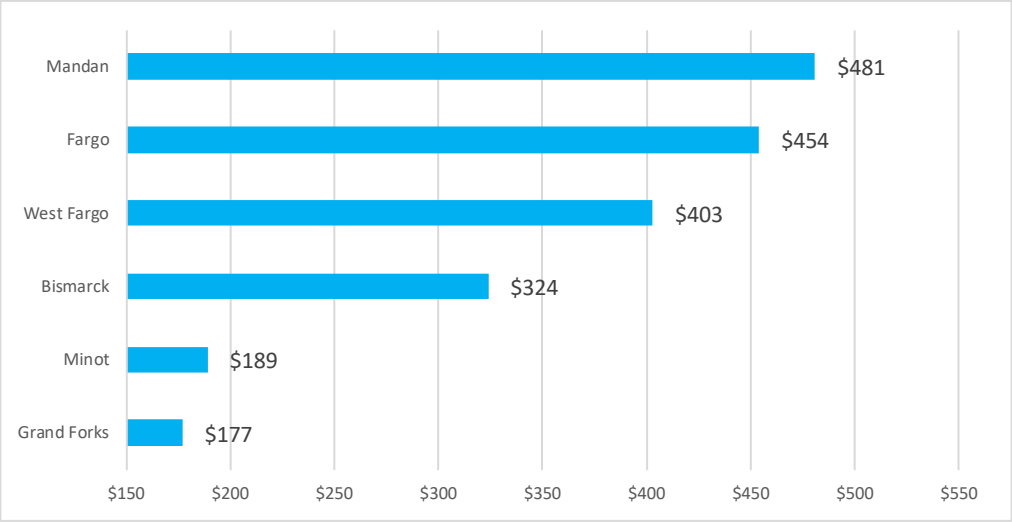
[School District Business Managers – Inquiry FY19]

Student Transportation Expenditures 2019-2020

	Student Transportation Expenditures	Percentage of Total Expenditures	ADM	Per Pupil Transportation Cost
Mandan	$1,968,197	4.1%	4,090.76	$481
Fargo	$5,311,647	3.1%	11,697.00	$454
West Fargo	$4,700,947	3.3%	11,657.49	$403
Bismarck	**$4,577,632**	**2.7%**	**14,125.32**	**$324**
Minot	$1,483,921	1.4%	7,864.08	$189
Grand Forks	$1,380,078	1.3%	7,793.96	$177

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

Transportation Cost per ADM 2019-2020



[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 – 23 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 2019-2020 as:

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

[17]http://www.bismarck.k12.nd.us/district/about/fast-facts/

[18]Average of K-5 class sizes, Grand Forks 2020 Annual Report

[19]Average of K-5 class sizes, Mark Lemer, West Fargo Public Schools Business Manager, November 2015

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 2019

	Bismarck	Fargo	West Fargo	Grand Forks
AUTISM	**146**	229	259	90
DEAF BLIND	*	*	*	*
EMOTIONAL DISTURBANCE	**148**	158	155	194
SPECIFIC LEARNING DISABILITY	**486**	546	297	342
VISUAL IMPAIRMENT	*	*	*	*
ORTHOPEDIC IMPAIRMENT	*	*	*	*
SPEECH LANGUAGE IMPAIRMENT	**285**	196	208	182
OTHER HEALTH IMPAIRMENT	**285**	226	252	215
TRAUMATIC BRAIN INJURY	**10**	*	*	*
HEARING IMPAIRMENT	**16**	16	16	8
NON-CATEGORICAL DELAY	**250**	269	281	217
INTELECTUAL DISABILITY	**77**	75	66	59
TOTAL CHILD COUNT	**1,712**	1,734	1,557	1,318

* - We are unable to report numbers less than 10. Total will not match.
[ND Department of Public Instruction 2019 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 2019-2020 Special Education Net Cost of Services Provided*

Total Costs for Services Provided	31,184,662
Less: Revenues Received	
Federal IDEA-B	(3,320,680)
State Funding	
Special Ed ADM	(8,360,195)
PK Special Ed ADM	(1,340,533)
Special Ed ESY	(6,228)
State Child Placement	(534,958)
Transportation Aid	(109,298)
Handicapped Program Aid	(1,247,132)
Tuition	(319,403)
Net Costs of Services Provided	15,946,236

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

	Total Special Education Funding[6]	Special Education Students	Funding per Student
2016	$14,873,543	1,514	$9,824.00
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

*[Bismarck Public Schools Business Office]

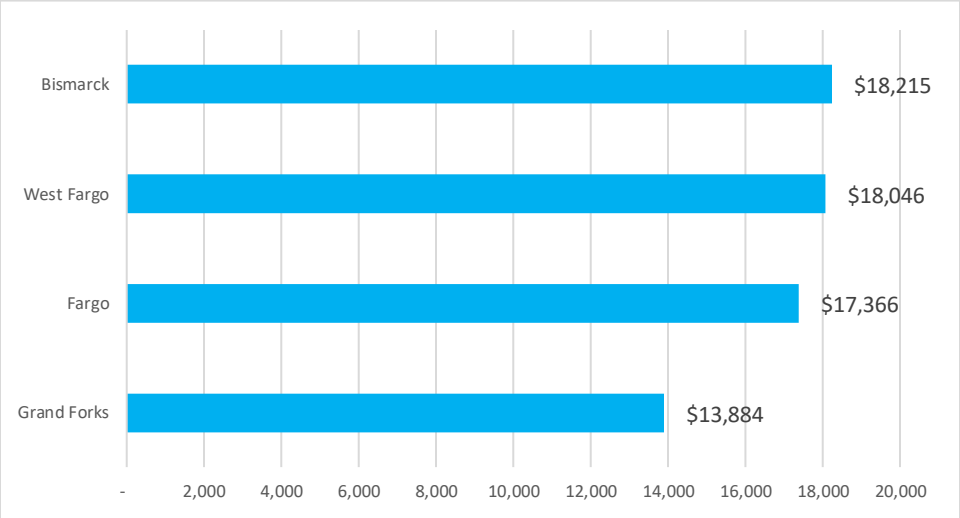
[6]Total funding includes grants and state aid as presented in information on Net Cost of Services Provided

Special Education Total Expenditures per Child Count

Total Special Education Expenditures per Child Count 2019-2020

	Total Special Education Expenditures	Child Count	Total Expenditures per Child
Bismarck	**$31,184,662**	**1,712**	**$18,215**
West Fargo	$28,097,199	1,557	$18,046
Fargo	$30,113,362	1,734	$17,366
Grand Forks	$18,299,475	1,318	$13,884

[ND School District Financial Reports 2019 - Note: School districts may not report data consistently]

[ND Department of Public Instruction 2019 Child Count]

Special Education Expenditures per Child Count 2019-2020