

Bismarck Public Schools

Comparability Report

FY 2018-2019



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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 2019 “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 2014-2015	GENERAL FUND 2015-2016	GENERAL FUND 2016-2017	GENERAL FUND 2017-2018	GENERAL FUND 2018-2019
REVENUES					
Property Tax Revenue					
Property Tax	\$ 25,075,930	\$ 27,721,026	\$ 30,225,749	\$ 32,577,798	\$ 32,837,996
Revenue in Lieu of Taxes	95,953	104,844	791,943	820,894	280,103
Subtotal	25,171,883	27,825,870	31,017,692	33,398,692	33,118,099
Tuition					
Regular Tuition / Patrons	1,866	-	-	-	793
Regular Tuition / LEAs	536,595	458,510	649,159	620,809	738,526
Subtotal	538,461	458,510	649,159	620,809	739,319
Other Local Revenue					
Investment / Interest Income	105,252	164,545	(20,366)	333,906	1,119,068
Athletic Event Admission Fees	388,774	500,575	463,269	434,921	458,563
Co-Curricular User Fees	186,131	202,110	200,733	193,889	206,965
Rental Income - Gyms	77,418	107,805	121,340	117,629	139,521
Neighbors Network	188,972	169,841	-	-	-
Contracted Educational Services	162,591	217,608	151,011	515,814	354,487
Purchased Services - CHI	8,827	9,346	7,758	-	-
Tobacco Prevention	6,300	6,300	(2,897)	-	-
Burleigh County Contracted Services	67,000	67,000	67,000	67,000	67,000
Miscellaneous	901,756	274,817	211,936	156,063	105,728
Subtotal	2,093,021	1,719,947	1,199,784	1,819,222	2,451,332
State Revenue					
State Per Pupil Aid	99,126,083	104,469,080	109,251,204	110,027,830	108,677,883
State Transportation Aid	1,067,386	1,187,567	1,268,003	1,156,207	1,213,995
Special Education	825,207	708,344	1,028,030	1,449,406	1,396,874
Career and Technical Education	436,838	457,294	437,100	403,828	439,573
Adult Education	300,065	277,500	324,500	295,000	289,000
English Learners	-	6,802	66,695	25,062	67,456
State Tuition Payments	119,397	209,175	335,599	438,094	423,031
Behavioral Health	-	-	-	-	10,846
Other	341,555	-	-	-	5,000
Subtotal	102,216,531	107,315,762	112,711,131	113,795,427	112,523,658
State Revenue					
Title I	2,911,763	2,922,184	2,854,854	2,736,700	2,962,821
Title II	822,091	670,986	769,026	901,149	1,141,721
Title III Language Instruction	24,985	11,909	37,868	31,508	33,488
Part B Basic Aid	2,797,680	3,607,166	3,762,712	3,741,432	2,908,122
Carl Perkins	218,207	234,214	195,312	222,675	240,174
Head Start	1,511,928	1,505,068	1,550,297	1,652,501	1,743,765
USDA Head Start Reimbursements	87,331	92,594	76,520	95,188	92,227
Title VII Indian Education	198,199	214,529	231,085	231,766	260,316
Adult Education	92,500	115,750	87,500	82,000	91,000
E Rate Rebate	34,644	192,345	82,690	79,575	132,975
Preschool Incentive	50,710	50,732	86,777	74,312	61,126
Early Intervention	1,602,537	2,117,179	2,131,008	2,284,219	2,521,091

	GENERAL FUND 2014-2015	GENERAL FUND 2015-2016	GENERAL FUND 2016-2017	GENERAL FUND 2017-2018	GENERAL FUND 2018-2019
Title XIX	196,785	118,993	220,888	173,730	199,655
Johnson O'Malley	35,363	31,685	29,971	40,404	39,776
Nutrition Educations & Training	91,079	92,405	54,150	60,120	58,051
McKinney Vento	30,461	33,000	35,995	24,500	20,000
Clean Diesel	-	-	20,700	-	-
Vocational Rehabilitation	-	-	157,060	134,050	131,750
Striving Readers	-	-	-	-	951,420
Other	-	30,842	-	13,054	5,515
Subtotal	10,706,263	12,041,581	12,384,413	12,578,883	13,594,993
Other Sources					
Sale of Property	-	-	20,000	-	380,782
Sale of Career Academy Home	71,100	2,000	136,501	-	-
Interactive Television	11,806	13,000	13,000	-	-
Teacher Learning Center	20,000	20,000	20,000	5,000	5,000
Missouri River Educational Center	37,498	33,961	39,760	36,119	33,499
Subtotal	140,404	68,961	229,261	41,119	419,281
Total General Fund Revenues	\$ 140,866,563	\$ 149,430,631	\$ 158,191,440	\$ 162,254,152	\$ 162,846,682
EXPENDITURES					
Salaries					
Administration	\$ 5,426,292	\$ 5,530,552	\$ 6,087,207	\$ 6,432,347	\$ 6,380,269
Teachers	61,771,850	64,505,731	67,101,270	67,039,704	68,312,636
Professional Support	4,314,634	4,863,408	5,601,411	5,892,970	6,207,073
Hourly Support	16,584,239	18,315,553	19,131,136	19,720,578	20,581,182
Subtotal	88,097,015	93,215,244	97,921,024	99,085,599	101,481,160
Benefits					
Fringe	30,576,158	34,413,461	36,588,279	37,241,361	38,468,223
Purchased Professional Services					
Audit	17,665	21,365	-	-	-
Computer Software Consultants	1,005	15,755	685	1,383	1,079
Contracted Busing	1,701,915	2,505,753	2,523,145	2,561,393	2,532,503
Fees	-	-	28,738	26,331	41,180
Legal Services	32,064	19,388	11,800	51,017	4,278
Medical/Dental	24,091	(129)	-	-	324
Other Consultants	104,342	132,499	80,895	135,663	37,140
Other Professional	-	-	26,010	33,396	32,794
Other Professional Education	180,777	115,077	238,397	267,146	223,722
Police Youth Bureau	9,226	12,705	13,356	13,507	13,674
Professional Development	-	-	138,217	119,724	185,898
Referees/Judges	188,682	235,848	235,157	244,706	234,593
Special Education Consultants	212,504	66,793	69,034	58,464	61,019
Workshop Consultants	1,152,268	1,385,322	1,341,139	1,538,698	1,524,066
Subtotal	3,624,539	4,510,376	4,706,573	5,051,428	4,892,270

	GENERAL FUND 2014-2015	GENERAL FUND 2015-2016	GENERAL FUND 2016-2017	GENERAL FUND 2017-2018	GENERAL FUND 2018-2019
<i>Purchased Property Services</i>					
Asbestos	33,592	69,110	50,813	112,355	16,935
Building & Site Repairs	739,037	775,075	658,314	744,926	791,509
Elevator Maintenance	5,137	3,771	5,322	4,150	3,724
Equipment Rental	9,898	10,873	8,596	5,702	9,599
Equipment Repairs	217,791	282,151	227,170	271,898	223,011
Exterminating	4,890	4,483	5,908	5,493	5,092
Fire Extinguisher	5,262	5,466	5,299	5,211	6,729
Land & Building Rental	387,569	400,589	344,331	352,397	370,231
Laundry	15,986	19,312	20,962	21,801	20,868
Lawn Care	34,454	39,269	-	-	-
Other Contract Maintenance	17,580	40,380	23,196	38,305	38,396
Security	24,999	30,000	30,438	30,287	-
Snow Removal	39,037	23,866	265,408	130,905	250,826
Waste Removal	114,883	154,326	151,133	153,405	147,036
Subtotal	1,650,115	1,858,671	1,796,890	1,876,835	1,883,956
<i>Utilities</i>					
Electricity	1,491,599	1,770,969	1,878,337	1,983,569	1,925,775
Natural Gas	506,590	444,243	367,074	421,211	451,772
Water and Sewer	248,405	253,722	354,079	405,138	416,545
Subtotal	2,246,594	2,468,934	2,599,490	2,809,918	2,794,092
<i>Other Purchased Services</i>					
Athletic Away Expenses	139,271	123,543	128,372	152,403	112,530
Athletic Home Expenses	27,430	8,595	26,038	33,856	-
Brochures / Publications	13,808	8,403	5,894	4,522	8,584
Cell Phone	101,128	88,255	103,502	108,604	116,053
Field Trips / Student Transportation	9,291	152,965	132,159	391,874	720,812
Insurance	99,714	198,924	231,964	249,028	249,412
Mileage Reimbursement	140,427	164,088	127,162	130,699	150,887
Postage	74,488	65,979	43,139	44,798	54,062
Printing	1,923	6,049	8,050	9,180	6,189
Student Activity Fees	45,603	11,461	7,806	18,426	17,744
Telephone	63,526	65,632	78,158	94,478	21,861
Travel	191,142	272,600	254,901	250,011	461,278
Tuition In-State	1,224,217	1,441,135	1,484,617	1,473,360	1,649,019
Tuition Out-of-State	79,159	116,412	94,298	53,875	96,489
Subtotal	2,211,127	2,724,041	2,726,060	3,015,114	3,664,920
<i>Supplies and Materials</i>					
Awards	6,448	5,018	3,296	2,443	3,113
Books	762,438	823,314	1,201,078	737,532	1,065,226
Bus Charge Out - Internal	535	(122,394)	-	-	-
Computer Software	385,657	335,717	451,473	398,370	814,259
Custodial Supplies	358,073	335,234	312,672	314,998	304,532
Food	27,708	28,597	21,414	28,794	30,777
Gas, Oil & Accessories	203,042	130,150	24,471	(174,862)	(436,631)
Other Supplies	61,885	63,215	65,442	-	-
Parent Activities	9,071	2,390	6,710	6,116	1,085
Supplies and Materials	2,804,807	3,348,728	3,060,702	2,328,282	2,407,503
Testing Material - Guidance	180,130	173,119	192,390	199,375	195,641
Tickets	-	-	10,676	10,283	7,873
Training Supplies	14,912	17,312	15,623	15,694	10,642
Subtotal	4,814,706	5,140,400	5,365,947	3,867,025	4,404,020

	GENERAL FUND 2014-2015	GENERAL FUND 2015-2016	GENERAL FUND 2016-2017	GENERAL FUND 2017-2018	GENERAL FUND 2018-2019
<i>Property Purchases</i>					
Buildings	1,216,560	1,387,107	727,447	313,161	395,931
Carpet Replacement	272,600	200,000	198,763	200,000	200,000
Equipment, Furniture & Fixtures	3,368,688	5,925,211	2,252,604	2,118,037	2,393,315
High School House	65,445	65,396	69,550	7,652	7,740
Land	2,738,517	214,964	130,130	91,257	84,085
Lease Payments	152,139	148,486	172,206	163,323	242,668
Portable Classrooms	95,918	50,164	10,928	-	2,774
Roof Repairs	377,100	313,580	311,894	312,925	312,355
Special Assessments	501,149	344,639	-	-	-
Vehicles	95,896	412,524	115,299	203,914	148,657
Subtotal	<u>8,884,012</u>	<u>9,062,071</u>	<u>3,988,821</u>	<u>3,410,269</u>	<u>3,787,525</u>
<i>Other Sources</i>					
Donations	2,320	-	-	-	-
Indirect Cost	53,462	49,194	54,306	66,251	66,510
Interest Expense	239,225	152,038	144,655	151,000	128,164
Licenses / Permits / Registrations	116,177	123,366	152,133	170,020	293,909
Organizational Dues	20,921	154,187	720	575	140,142
Other Fees	28,499	39,263	175,147	128,138	16,951
Principal Redemption	336,912	334,054	359,666	386,527	414,690
Staff Dues / Memberships	-	-	-	-	25,916
Transfers to Debt Service	118,005	-	-	-	-
Subtotal	<u>915,521</u>	<u>852,102</u>	<u>886,627</u>	<u>902,511</u>	<u>1,086,282</u>
<i>Total General Fund Expenses</i>	<u>\$ 143,019,787</u>	<u>\$ 154,245,300</u>	<u>\$ 156,579,711</u>	<u>\$ 157,260,060</u>	<u>\$ 162,462,448</u>
<i>Excess Revenues Over (Under) Expenses</i>	<u>\$ (2,153,224)</u>	<u>\$ (4,814,669)</u>	<u>\$ 1,611,729</u>	<u>\$ 4,994,092</u>	<u>\$ 384,234</u>

Source: Bismarck Public Schools Business Office

General Fund Revenues

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	<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 2018-2019

	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	69.51	107.95
West Fargo	\$399,041	77.88	137.26
Bismarck	\$491,304	74.10	107.19

[ND Department of Public Instruction, 2019 School Finance Facts]

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

Bismarck Public Schools Mill Levy History

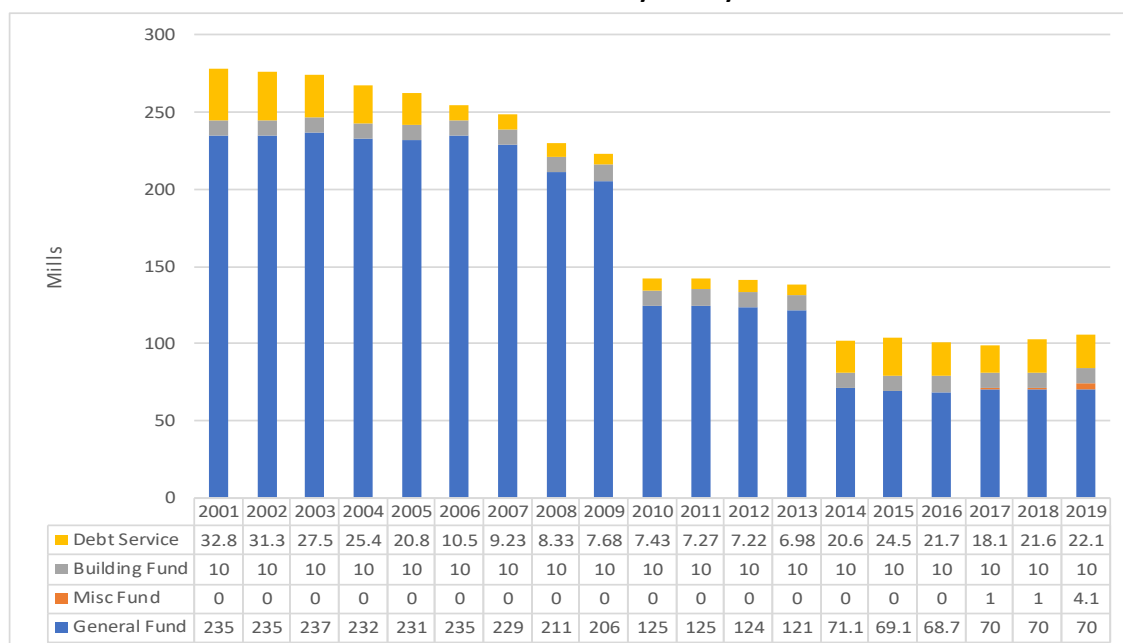
Over the past nineteen years, Bismarck Public Schools has decreased the general fund mill levy by a total of 160.98 mills. 125.0 mills were decreased due to required legislative action (75 mill decrease in fiscal year 2010 and 50 mill decrease in fiscal year 2014). 35.98 mills were decreased through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

[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
2015	69.13	\$362,467	\$37,551,544	\$140,948,609
2016	68.70	\$408,462	\$41,017,732	\$151,967,443
2017	71.00	\$440,962	\$44,303,489	\$160,272,570
2018	71.00	\$469,441	\$48,784,271	\$164,408,213
2019	71.10	\$481,058	\$49,984,650	\$166,280,196

[Bismarck Public Schools Business Office]

Local Tax Revenue

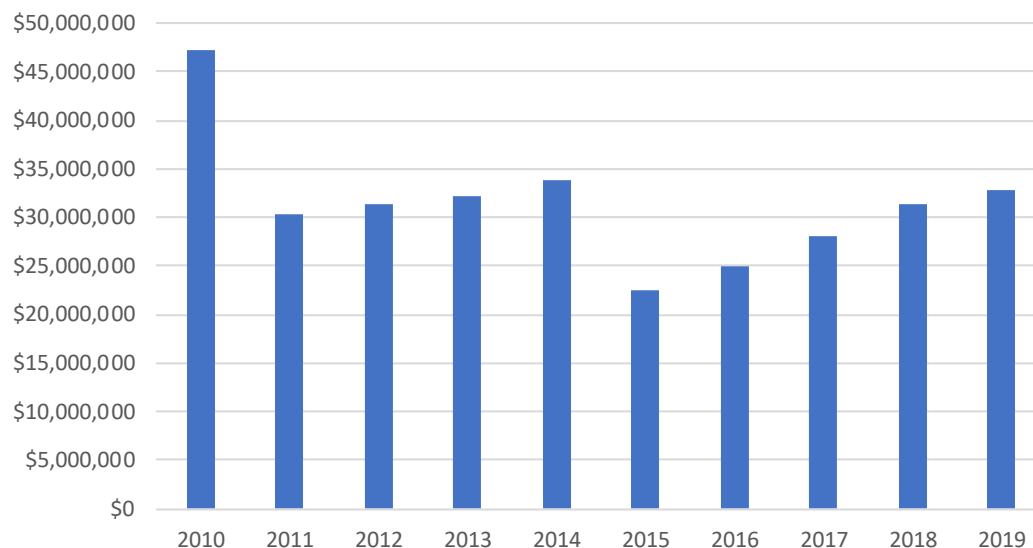
Local tax revenue includes property taxes, tuition and miscellaneous levies, and other taxes received such as electric, telecommunications, mobile home, and tax credits. It is important to note that while all districts levy for property taxes, other tax revenue sources vary.

Local Tax Revenue 2018-2019

	General Fund Mills Levied	Total Tax Revenue	Percentage of Total Revenue	Tax Revenue per ADM
Fargo	126.78	\$47,284,558	28.57%	\$4,069.91
Grand Forks	86.00	\$19,535,412	18.82%	\$2,644.65
West Fargo	77.88	\$26,996,523	19.66%	\$2,417.31
Bismarck	74.10	\$32,837,996	20.16%	\$2,392.87
Minot	86.88	\$18,090,791	17.81%	\$2,315.40
Mandan	69.51	\$8,721,669	18.96%	\$2,190.43

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

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



State Revenue

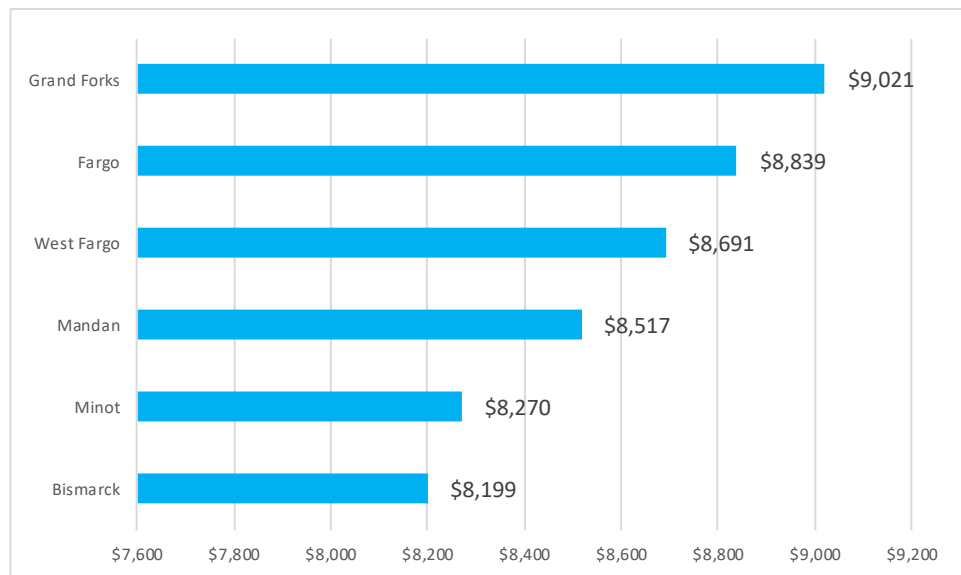
With the shift by the legislature to lower property tax burden, all districts received more than 61% of their total revenue from state aid. State aid includes per pupil, transportation, state child placement, career and technical education, and handicapped program aid.

State Revenue 2018-2019

	Total State Revenue	Percentage of Total Revenue	State Revenue per ADM
Grand Forks	\$66,637,270	64.2%	\$9,021
Fargo	\$102,695,246	62.1%	\$8,839
West Fargo	\$97,062,161	70.7%	\$8,691
Mandan	\$33,913,033	73.7%	\$8,517
Minot	\$64,618,606	63.6%	\$8,270
Bismarck	\$112,523,658	69.1%	\$8,199

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

State Revenue per ADM 2018-2019



Federal Revenue

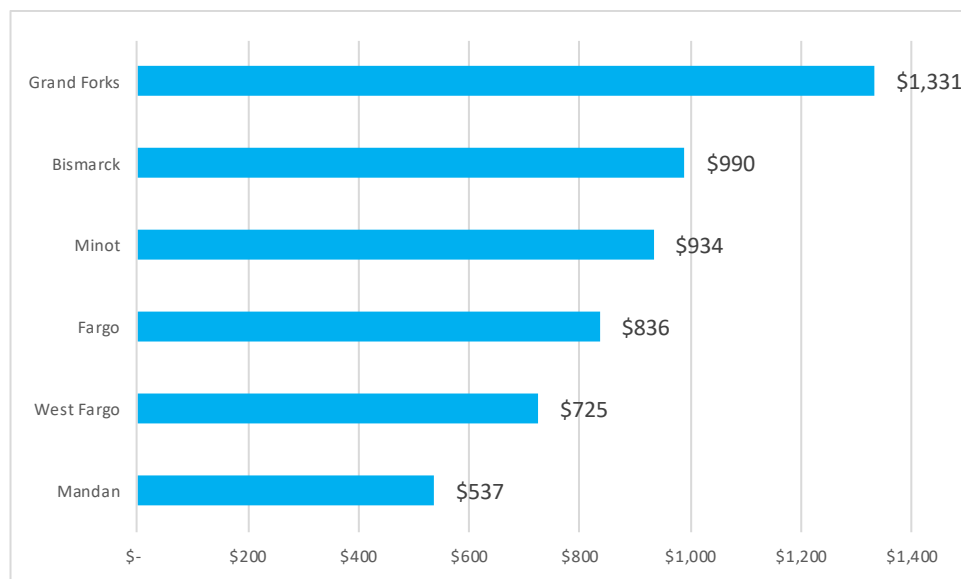
Most districts receive a small portion of total revenue from federal sources. The majority of this is pass-through funding for programs such as Title I and IDEA-B. Bismarck, Grand Forks and Minot receive a significant portion of their federal funds through the Head Start program.

Federal Revenue 2018-2019

	Total Federal Revenue	Percentage of Total Revenue	Federal Revenue per ADM
Grand Forks	\$9,828,323	9.5%	\$1,331
Bismarck	\$13,586,335	8.3%	\$990
Minot	\$7,293,914	7.2%	\$934
Fargo	\$9,716,163	5.9%	\$836
West Fargo	\$8,097,771	5.9%	\$725
Mandan	\$2,137,084	4.6%	\$537

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

Federal Revenue per ADM 2018-2019



Total Revenues

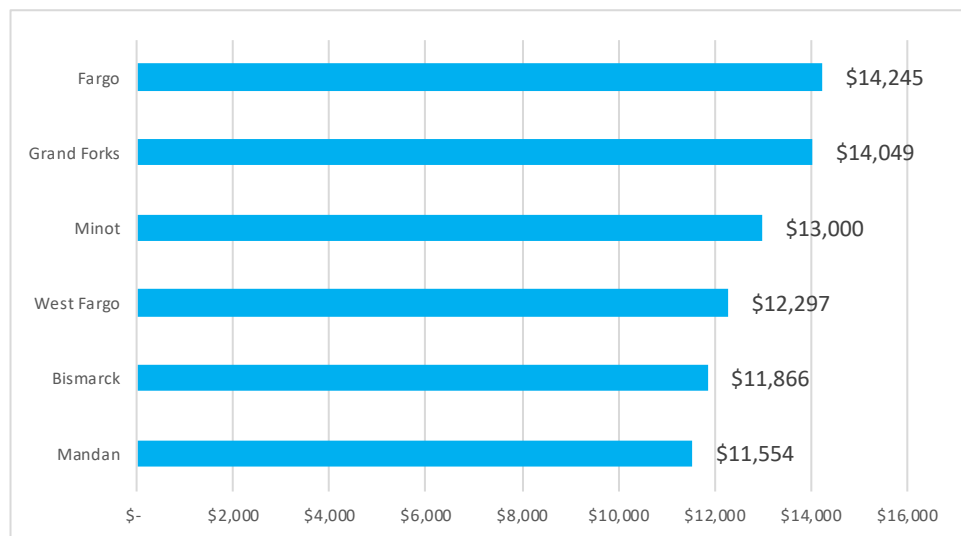
Total General Fund revenue is derived from property taxes, state funding, federal grant funding, tuition, and other local/county resources.

Total General Fund Revenues 2018-2019

	ADM	Total Revenue	Revenue per ADM
Fargo	11,618.09	\$165,504,199	\$14,245
Grand Forks	7,386.77	\$103,779,203	\$14,049
Minot	7,813.24	\$101,574,294	\$13,000
West Fargo	11,167.99	\$137,338,289	\$12,297
Bismarck	13,723.28	\$162,846,681	\$11,866
Mandan	3,981.71	\$46,002,978	\$11,554

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

General Fund Revenue per ADM 2018-2019



General Fund-Fund Balances

Ending Fund Balance

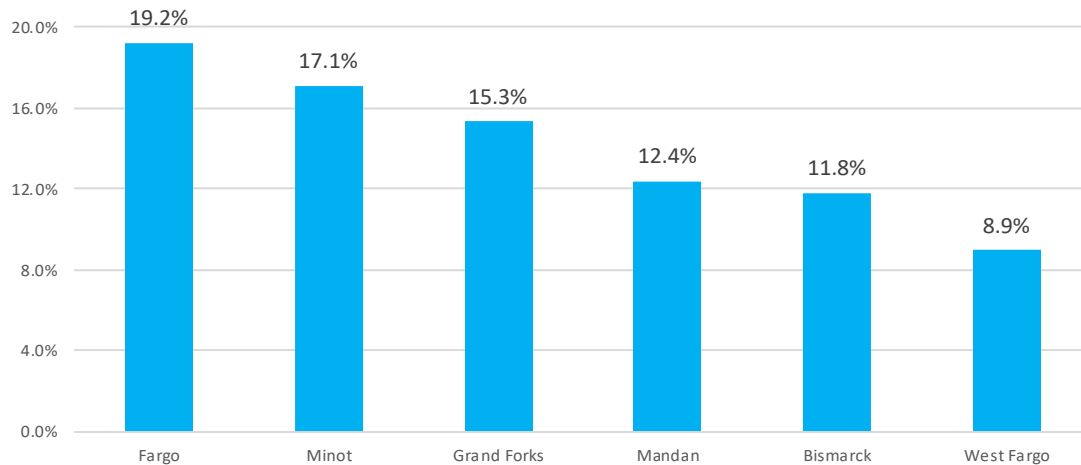
When comparing ending general fund balances, Bismarck had the second lowest ending funding balance as a percentage of expenditures of the districts evaluated at 11.8%, representing approximately 1.5 months of operating expenditures.

Ending General Fund Balance as % of Expenditures 2018-2019

	Ending Fund Balance	Total Expenditures	Ending Fund Balance as a Percentage of Expenditures
Fargo	\$31,852,867	\$165,587,610	19.2%
Minot	\$17,403,871	\$101,752,863	17.1%
Grand Forks	\$16,224,642	\$106,017,193	15.3%
Mandan	\$5,707,618	\$46,058,714	12.4%
Bismarck	\$19,123,522	\$162,462,447	11.8%
West Fargo	\$12,217,118	\$136,820,545	8.9%

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

Ending General Fund Balance as % of Expenditures 2018-2019



Bismarck Public Schools Historical Fund Balance Analysis

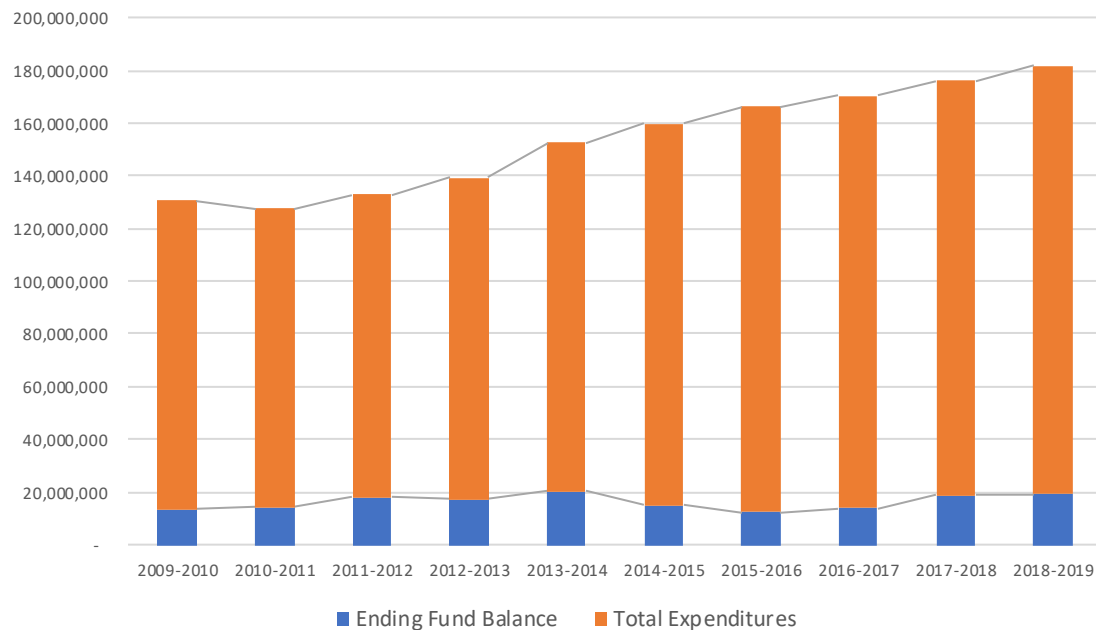
The charts below display Bismarck Public School's general fund balance as a percentage of expenditures for the past ten years.

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 FY2018-2019 general fund balance is at 11.8% of total general fund expenditures.

	Ending Fund Balance	Total Expenditures	Ending Fund Balance as a Percentage of Expenditures
2009-2010	\$13,287,427	\$117,103,876	11.3%
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%

[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.

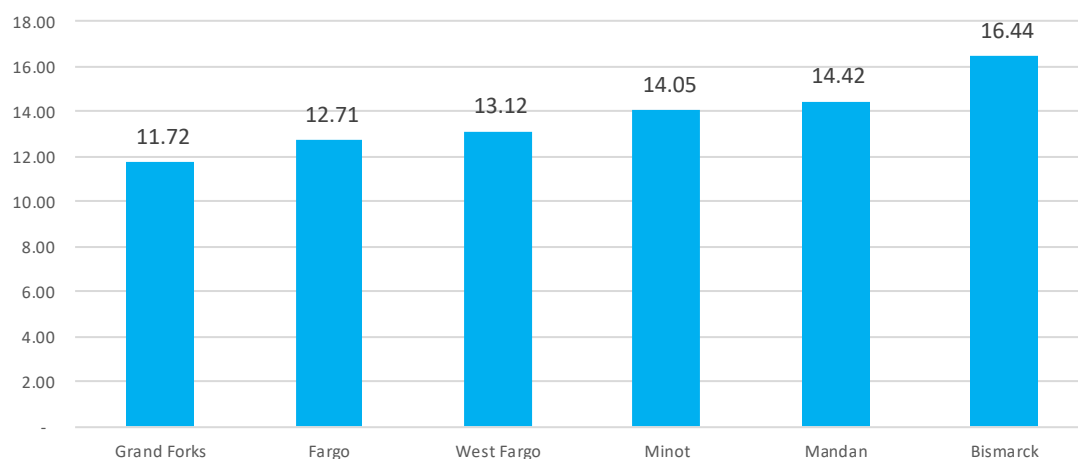
Teachers, Administrators, and Student-Teacher Ratios 2018-2019

	ADM	Total Fall Enrollment ¹	Teachers	Other Licensed Personnel	Administrators	Total FTEs	Student-Teacher Ratio (ADM per Teacher)
Grand Forks	7,386.77	7,465	630.1	111.1	29.6	770.8	11.72
Fargo	11,618.09	11,382	914.2	120.9	44.5	1,079.6	12.71
West Fargo	11,167.99	11,272	851.3	148.9	35	1,035.2	13.12
Minot	7,813.24	7,594	556.2	86.6	30.0	672.8	14.05
Mandan	3,981.71	3,975	276.2	40.4	15	331.6	14.42
Bismarck	13,723.28	13,329	834.5	120.8	39.8	995.1	16.44

[ND Department of Public Instruction, 2019 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 2018-2019



Teacher Salary and Benefits Expenditures

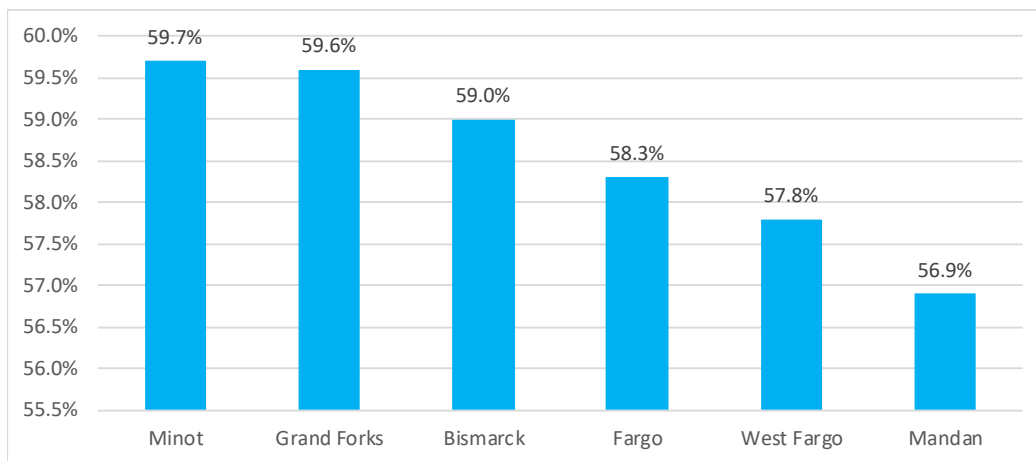
Teacher salary and benefits expenditures include instructional costs of regular, special and career and technical education, as well as federal programs, *including classroom instructional para professionals*. All districts reported spending more than 51% of their total expenditures on teacher salaries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

Teacher Salary and Benefits Expenditures 2018-2019

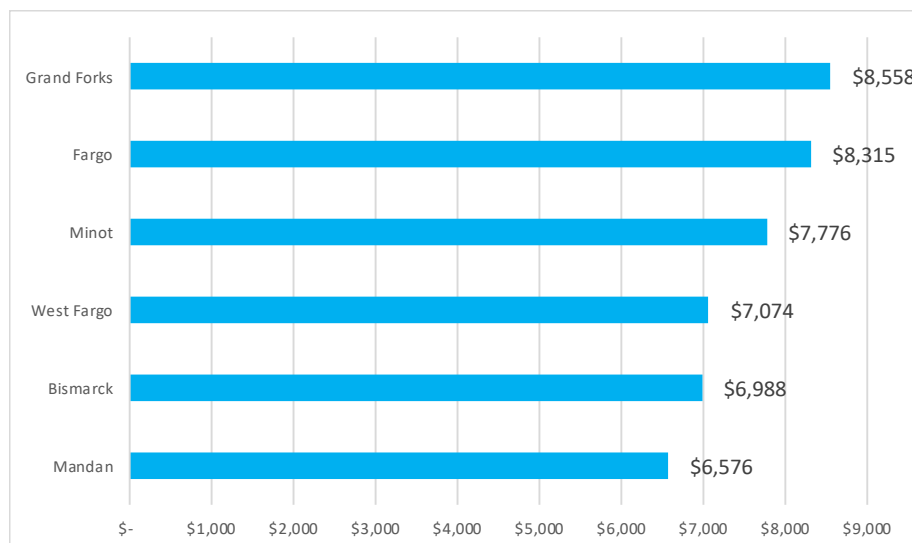
	Teacher Salary & Benefits	Percentage of Total Expenditures	ADM	Per Pupil
Minot	\$60,758,236	59.7%	7,183.24	\$7,776
Grand Forks	\$63,214,337	59.6%	7,386.77	\$8,558
Bismarck	\$95,902,931	59.0%	13,723.28	\$6,988
Fargo	\$96,604,270	58.3%	11,618.09	\$8,315
West Fargo	\$79,007,046	57.8%	11,167.99	\$7,074
Mandan	\$26,183,290	56.9%	3,981.71	\$6,576

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

Percentage of Teacher Salary and Benefits to Total Expenditures 2018-2019



Teacher Salary and Benefits per Pupil 2018-2019



Teacher Contract Days 2018-2019

	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	4	6	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]

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

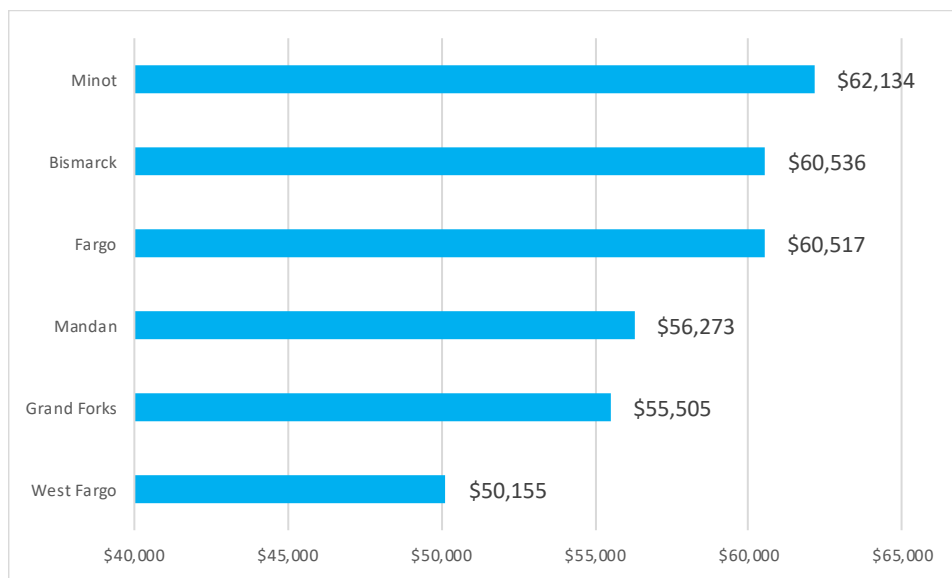
Average salary includes a teacher's base contract plus additions such as extended time, co-curricular, signing bonuses, substitute work and other pay.

2018-2019 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, 2019 School Finance Facts - Note: School districts may not report data consistently]

Average Teacher Salary by District 2018-2019



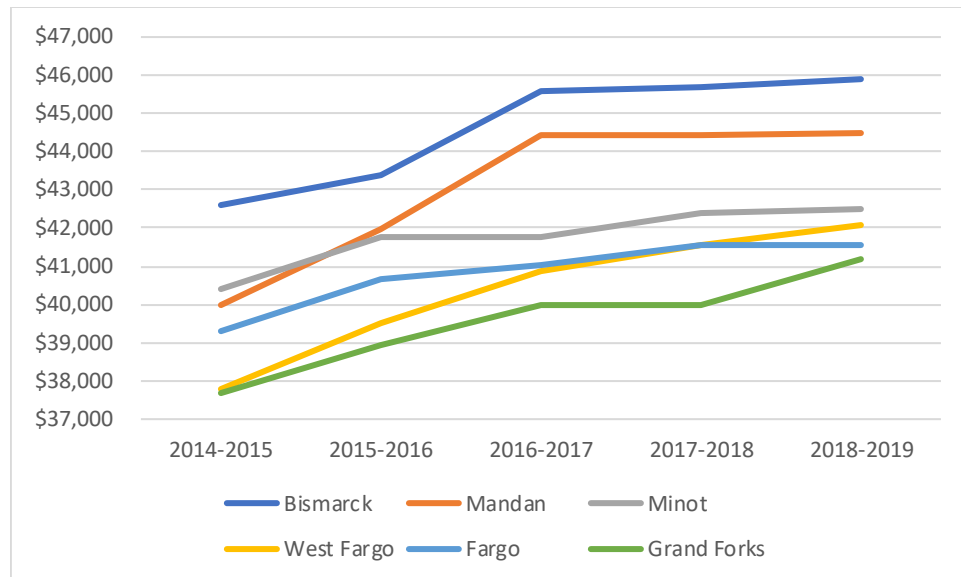
Teacher Schedule Starting Salary per Negotiated Agreements 2014-2015 through 2018-2019

The chart below displays the teacher starting salary for the top four 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.

	2014-2015	2015-2016	2016-2017	2017-2018	2018-2019
Bismarck	\$42,605	\$43,402	\$45,577	\$45,700	\$45,900
Mandan	\$40,000	\$41,950	\$44,400	\$44,400	\$44,500
Minot	\$40,388	\$41,737	\$41,734	\$42,380	\$42,488
West Fargo	\$37,808	\$39,510	\$40,892	\$41,550	\$42,050
Fargo	\$39,290	\$40,644	\$41,032	\$41,532	\$41,532
Grand Forks	\$37,700	\$38,925	\$40,000	\$40,000	\$41,200

[Source: ndunited.org and West Fargo Public Schools Human Resources Department]

Starting Teacher Salary 2014-2015 through 2018-2019



Support Staff Salary and Benefits Expenditures

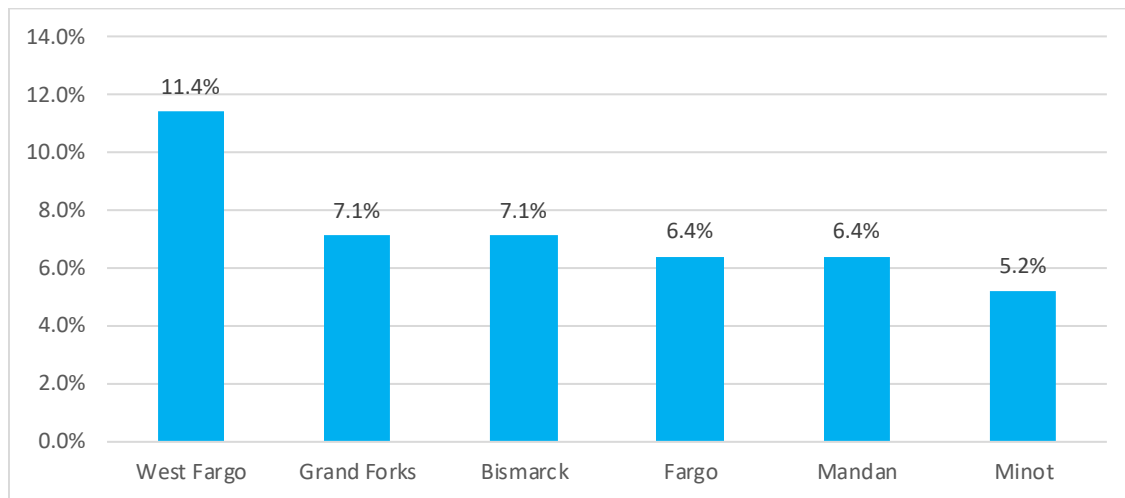
In Bismarck, support staff includes para professionals providing classroom instructional services and the functional departments of librarians, counselors and other instructional support staff.

Support Staff Salary and Benefits Expenditures 2018-2019

	Support Staff Salary & Benefits	Percentage of Total Expenditures	ADM	Support Per Pupil
West Fargo	\$15,536,482	11.4%	11,167.99	\$1,391
Grand Forks	\$7,479,528	7.1%	7,386.77	\$1,013
Bismarck	\$11,511,185	7.1%	13,723.28	\$839
Fargo	\$10,506,917	6.4%	11,618.09	\$904
Mandan	\$2,925,384	6.4%	3,981.71	\$735
Minot	\$5,289,956	5.2%	7,813.24	\$677

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

Percentage of Support Staff Salary and Benefits to Total Expenditures 2018-2019



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

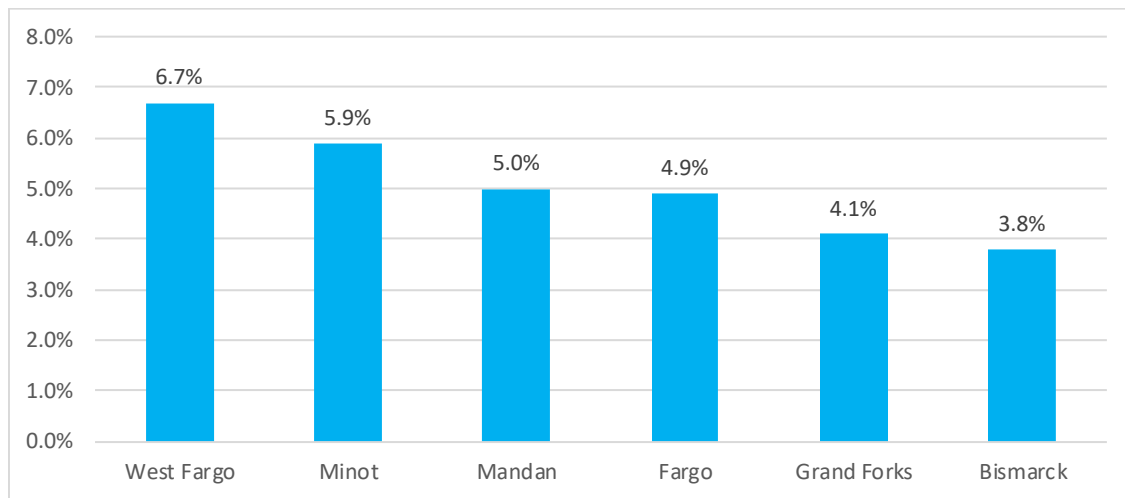
Other instructional expenditures include contracted services, supplies, books and equipment, including technology related items.

Other Instructional Expenditures 2018-2019

	Other Instructional Expenditures	Percentage of Total Expenditures
West Fargo	\$9,117,734	6.7%
Minot	\$5,971,649	5.9%
Mandan	\$2,285,479	5.0%
Fargo	\$8,035,174	4.9%
Grand Forks	\$4,326,213	4.1%
Bismarck	\$6,153,101	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 2018-2019



Administration Expenditures

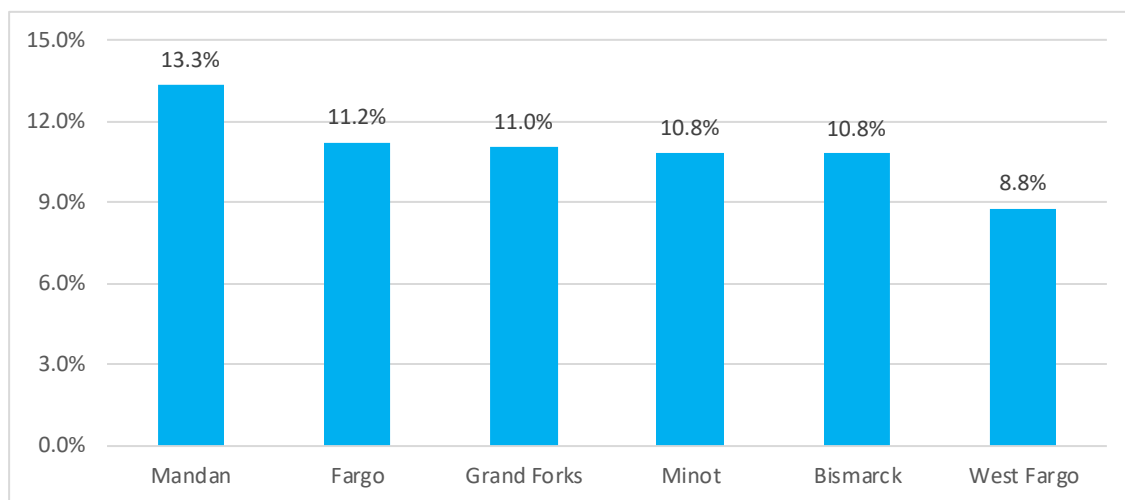
Administration expenditures include those items related to the principal's office, school board, special area administration, business office and other support services.

Administration Expenditures 2018-2019

	Administration Expenditures	Percentage of Total Expenditures
Mandan	\$6,130,394	13.3%
Fargo	\$18,547,625	11.2%
Grand Forks	\$11,691,683	11.0%
Minot	\$11,018,269	10.8%
Bismarck	\$14,593,664	10.8%
West Fargo	\$12,000,205	8.8%

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

Percentage of Administrative Expenditures Total Expenditures 2018-2019



Average Administrator Salary

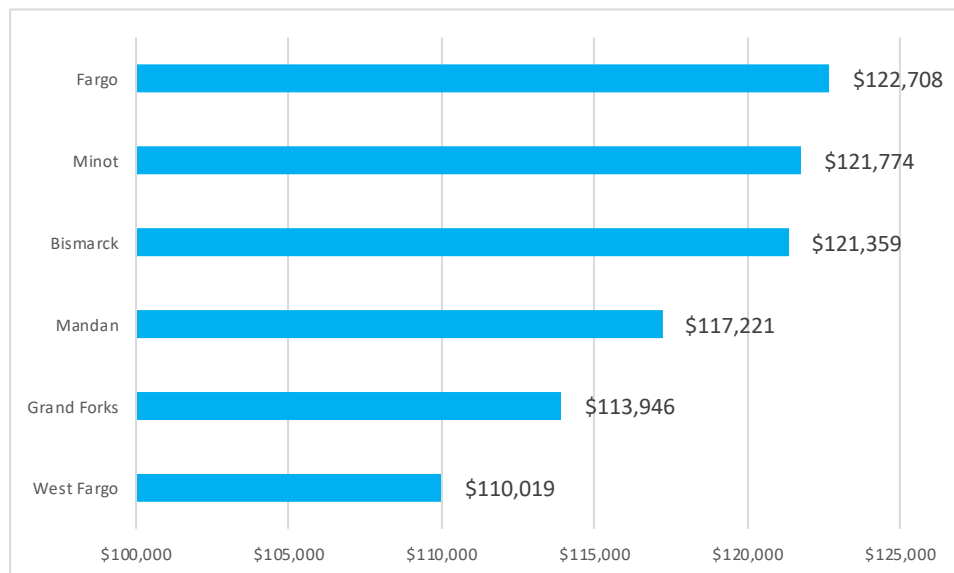
Average salary includes the base contract plus additions to the base contract such as extended time, co-curricular, signing bonuses, substitute work and other pay.

Average Administrator Salary 2018-2019

	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, 2019 School Finance Facts - Note: School districts may not report data consistently]

Average Administrator Salary by District 2018-2019



Support Program Expenditures

Operations and Maintenance Expenditures

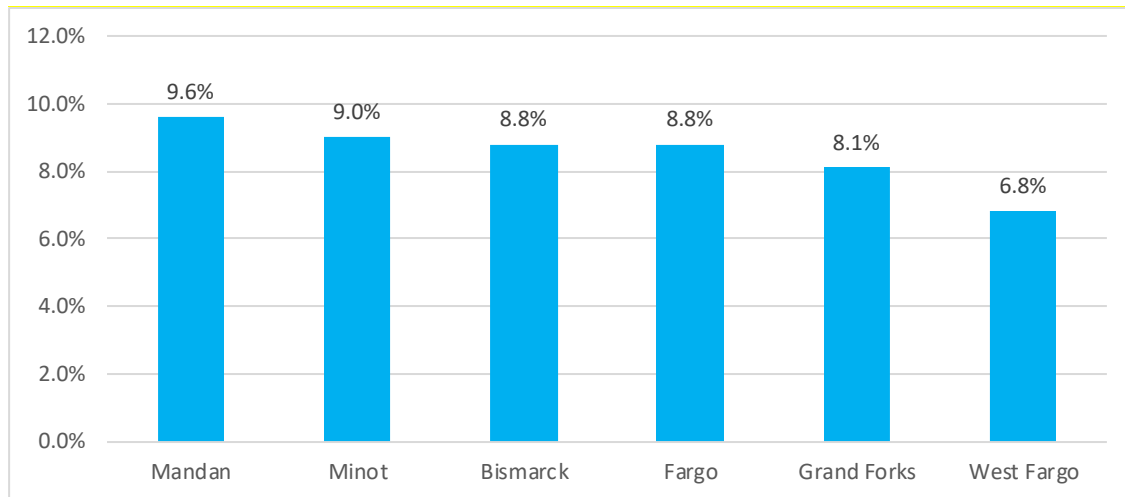
In a continued effort to follow the district's long range facilities plan, Bismarck continues to invest in neighborhood schools by ensuring the buildings are maintained to provide a quality school environment to all students.

Operations and Maintenance Expenditures 2018-2019

	Operations & Maintenance Expenditures	Percentage of Total Expenditures
Mandan	\$4,424,099	9.6%
Minot	\$9,172,505	9.0%
Bismarck	\$14,318,662	8.8%
Fargo	\$14,480,637	8.8%
Grand Forks	\$8,613,312	8.1%
West Fargo	\$9,282,301	6.8%

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

Percentage of Operations & Maintenance Expenses to Total Expenditures 2018-2019



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	16	3	4	3	26
Grand Forks	11	3	3	2	19
Minot ⁴	12	3	2	2	18
West Fargo	15	2	3	3	23
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

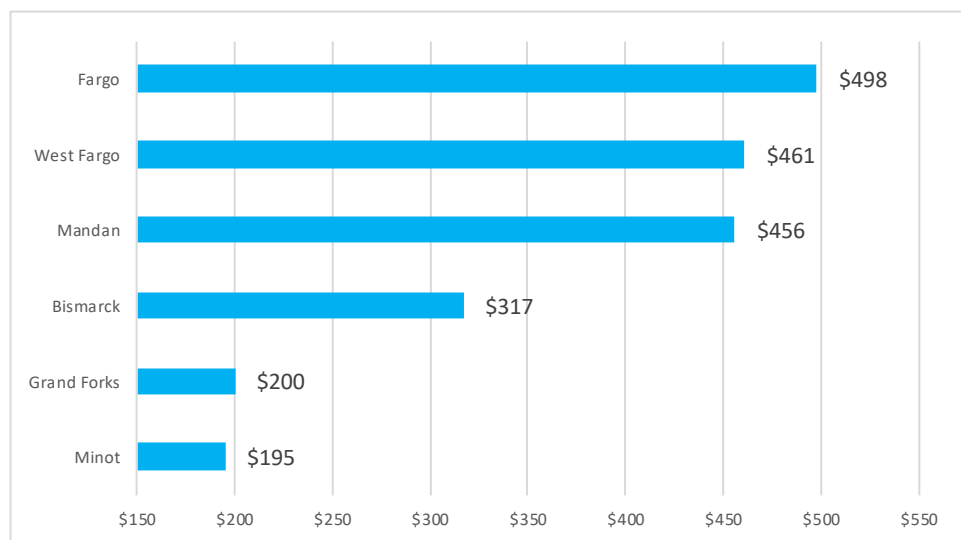
[School District Business Managers]

Student Transportation Expenditures 2018-2019

	Student Transportation Expenditures	Percentage of Total Expenditures	ADM	Per Pupil Transportation Cost
Fargo	\$5,782,884	3.5%	11,618.09	\$498
West Fargo	\$5,146,387	3.8%	11,167.99	\$461
Mandan	\$1,816,250	4.0%	3,981.71	\$456
Bismarck	\$4,343,661	2.7%	13,723.28	\$317
Grand Forks	\$1,478,392	1.4%	7,386.77	\$200
Minot	\$1,528,863	1.5%	7,813.24	\$195

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

Transportation Cost per ADM 2018-2019



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

Extracurricular Expenditures

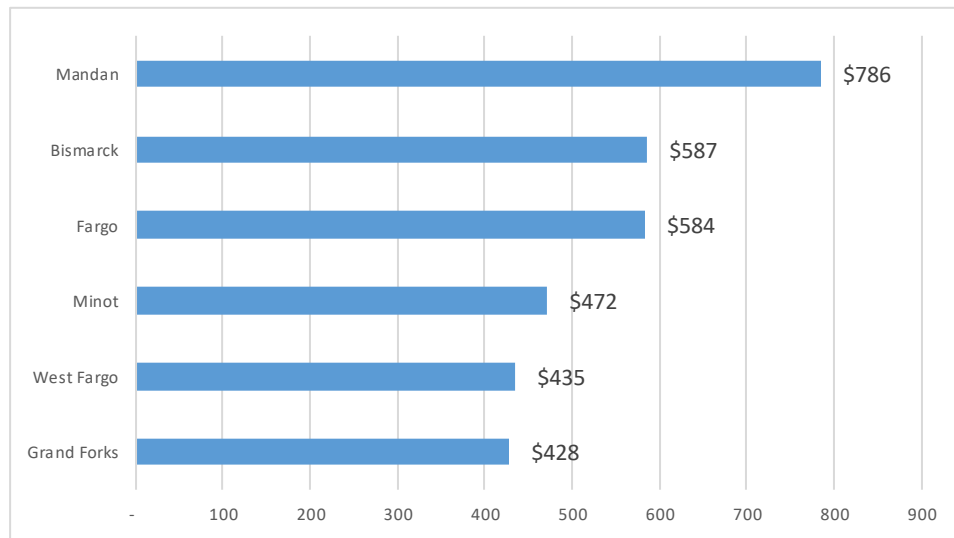
It is important to note that school districts apply different methods in reporting student activities expenditures. The table below represents expenditures for student activities paid directly from the general fund of the district as well as those expenditures accounted for in a separate student activities fund.

Extracurricular Expenditures 2018-2019
General Fund and Student Activities Fund Combined

	Student Activities Fund Expenditures	General Fund Extracurricular Expenditures	Total Extracurricular Expenditures	ADM	Per Pupil Cost
Mandan	\$1,845,190	\$1,282,557	\$3,127,747	3,981.71	\$786
Bismarck	\$2,748,179	\$5,302,842	\$8,051,021	13,723.28	\$587
Fargo	\$6,533,061	\$251,452	\$6,784,513	11,618.09	\$584
Minot	\$1,572,808	\$2,115,004	\$3,687,812	7,813.24	\$472
West Fargo	\$4,413,514	\$448,341	\$4,861,855	11,167.99	\$435
Grand Forks	\$895,407	\$2,269,362	\$3,164,769	7,386.77	\$428

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

Student Activities Costs per ADM 2018-2019



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 – 21 average
 - Intermediate – 22 average
 - Secondary core academic classes – 26 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 2018-2019 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/>
¹⁸Average of K-5 class sizes, Grand Forks 2019-2019 Annual Report
¹⁹Average 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 most recent special services child count (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 2018-2019 Special Education Net Cost of Services Provided*

Total Costs for Services Provided	\$ 28,391,654
Less: Revenues Received	
Federal IDEA-B	(2,969,249)
State Funding	
Special Ed ADM	(10,161,096)
PK Special Ed ADM	(211,151)
Special Ed ESY	(8,971)
State Child Placement	(423,031)
Transportation Aid	(101,136)
Handicapped Program Aid	(1,304,572)
Tuition	<u>(445,857)</u>
Net Costs of Services Provided	<u>\$ 12,766,591</u>

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

	Total Special Education Funding ⁶	Special Education Students	Funding per Student
2015	\$15,089,437	1,448	\$10,420.88
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

*[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 2018-2019

	Total Special Education Expenditures	Child Count	Total Expenditures per Child
Bismarck	\$28,391,654	1,712	\$16,584
West Fargo	\$24,998,461	1,557	\$16,056
Fargo	\$25,700,015	1,734	\$14,821
Grand Forks	\$19,012,116	1,318	\$14,425

[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 2018-2019

