Bismarck Public Schools

Comparability Report

FY 2023-2024

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Introduction

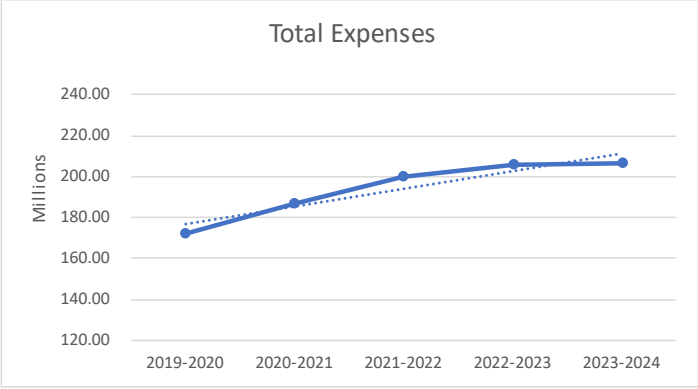
This document is a comparison of Bismarck Public Schools to the finances of five North Dakota districts. Using data from the 2023 & 2024 "School Finance Facts" report published by the North Dakota Department of Public Instruction, peer district annual financial reports and information supplied by the districts, this report analyzes the characteristics of the most recent revenue and expenditure allocations. The following districts have been selected for comparison:

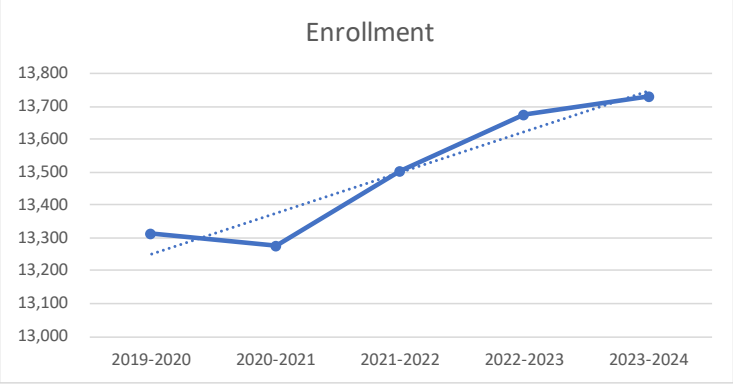
- Fargo Public Schools
- Grand Forks Public Schools
- Mandan Public Schools
- Minot Public Schools
- West Fargo Public Schools

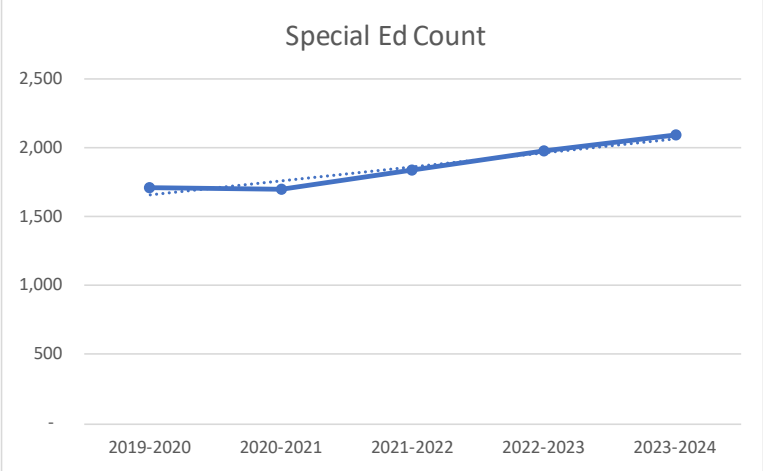
The report is divided into two sections:

- 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.

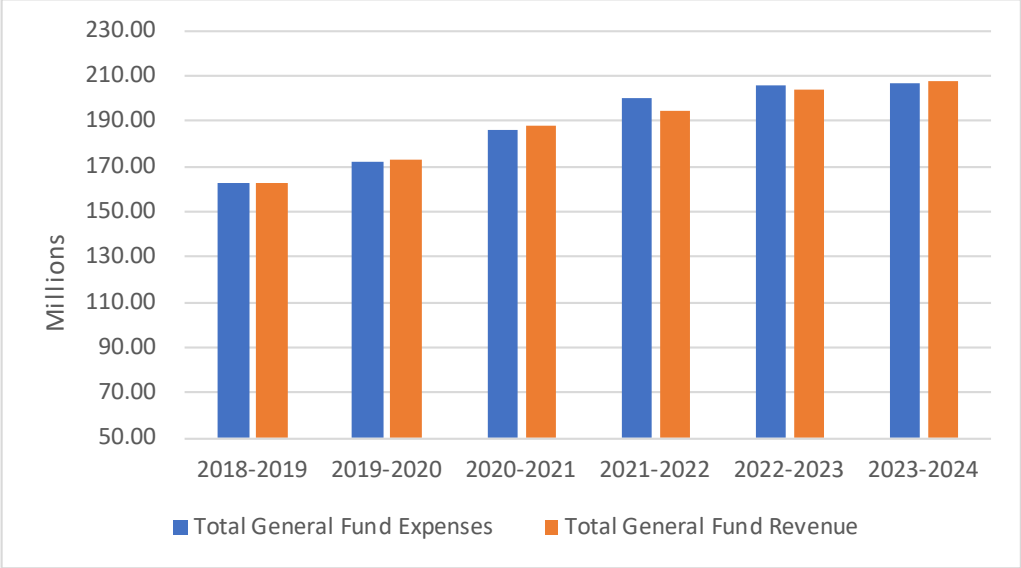
	GENERAL FUND 2019-2020	GENERAL FUND 2020-2021	GENERAL FUND 2021-2022	GENERAL FUND 2022-2023	GENERAL FUND 2023-2024
REVENUES					
Property Tax Revenue					
Property Tax	$ 35,104,740	$ 36,343,638	$ 37,048,354	$ 42,446,357	$ 46,786,566
Revenue in Lieu of Taxes	1,259,235	793,162	286,847	1,453,162	1,321,363
Subtotal	36,363,975	37,136,800	37,335,202	43,899,519	48,107,929
Tuition					
Regular Tuition / Patrons	-	-	-	-	-
Regular Tuition / LEAs	521,584	596,525	483,576	664,602	603,874
Subtotal	521,584	596,525	483,576	664,602	603,874
Other Local Revenue					
Investment / Interest Income	710,318	71,881	72,144	1,083,743	2,941,197
Athletic Event Admission Fees	429,963	280,923	512,441	581,755	570,998
Co-Curricular User Fees	145,901	198,671	217,305	221,332	228,430
Rental Income - Gyms	93,977	101,738	131,508	107,142	164,368
Contracted Educational Services	294,166	266,377	276,115	183,501	181,729
Burleigh County Contracted Services	67,000	9,418	12,920	-	-
Miscellaneous	193,252	326,169	239,170	116,642	97,247
Subtotal	1,934,577	1,255,177	1,461,603	2,294,115	4,183,969
State Revenue					
State Per Pupil Aid	115,215,304	119,168,009	121,535,616	125,706,837	130,442,780
State Transportation Aid	1,292,816	1,239,086	1,281,041	1,276,557	1,133,109
Special Education	1,338,481	1,239,842	1,086,479	1,139,873	1,194,036
Career and Technical Education	420,869	468,491	460,743	458,248	529,705
Adult Education	359,000	362,500	390,000	393,000	393,000
English Learners	57,784	8,308	-	-	-
State Tuition Payments	534,958	543,011	558,154	404,170	439,198
Behaivoral Health	14,866	210,848	133,130	200,298	343,579
Miscellaneous	-	-	-	-	213,648
Subtotal	119,234,078	123,240,095	125,445,163	129,578,983	134,689,055
Federal Revenue					
Title I	2,935,937	2,924,291	3,178,372	3,172,359	4,353,519
Title II	1,024,973	1,047,421	1,025,367	1,127,925	1,483,510
Title III Language Instruction	24,823	53,009	30,139	48,583	25,146
IDEA-B	3,254,568	3,647,049	3,399,792	3,937,770	4,155,276
Carl Perkins	244,345	235,344	224,355	301,522	288,414
Head Start	1,995,638	2,480,934	1,992,987	2,052,080	2,179,919
USDA Head Start Reimbursements	71,758	56,232	119,578	128,012	134,501
Title VII Indian Education	283,738	301,374	284,486	355,591	397,288
Adult Education	96,000	92,500	58,938	129,882	96,973
E Rate Rebate	85,598	86,219	144,390	-	-
FEMA	-	-	-	208,912	751,622
Preschool Incentive	66,112	67,166	68,309	68,480	72,432
Early Intervention	2,516,799	2,502,448	-	-	-

	GENERAL FUND 2019-2020	GENERAL FUND 2020-2021	GENERAL FUND 2021-2022	GENERAL FUND 2022-2023	GENERAL FUND 2023-2024
Title XIX	343,443	462,832	967,843	829,298	1,462,345
Johnson O'Malley	28,338	41,220	52,720	86,791	42,155
Nutrition Educations & Training	68,251	79,849	110,418	117,583	134,953
McKinney Vento	31,095	19,733	53,156	58,443	81,043
Clean Diesel	-	-	27,500	31,625	-
Refugee	-	-	19,990	58,091	205,572
Vocational Rehabilitation	230,439	272,992	296,027	284,820	332,472
Striving Readers/CLSD	1,456,636	2,697,700	1,656,032	985,477	829,548
ESSER	17,679	8,833,872	15,842,131	13,630,087	2,506,832
EANS	-	-	158,394	3,078	
Other	150,852	111,318	72,687	7,358	93,877
Subtotal	14,927,022	26,013,503	29,783,609	27,623,767	19,627,397
Other Sources					
Sale of Property	-	-	-	10,000	-
Teacher Learning Center	5,000	5,000	5,000	5,000	5,000
Admin Fees	11,402	12,318	45,468	806	15,663
Subtotal	16,402	17,318	50,468	15,806	20,663
Total General Fund Revenues	$ 172,997,638	$ 188,259,419	$ 194,559,620	$ 204,076,792	$ 207,232,887
EXPENDITURES					
Salaries					
Teachers	$ 70,345,429	$ 75,540,763	$ 78,175,061	$ 81,376,838	$ 75,936,780
Administration	6,452,668	6,404,806	7,221,751	7,791,454	8,781,541
Professional Support	7,206,880	8,488,963	8,368,205	8,523,997	9,125,735
Hourly Support	21,981,821	21,773,428	23,124,489	23,721,810	24,764,081
Summer School Teachers	-	-	-	-	2,177,599
Substitute Teachers	-	-	-	-	2,806,798
Extra Duty / Coaches	-	-	-	-	3,890,408
Subtotal	105,986,798	112,207,960	116,889,505	121,414,099	127,482,942
Benefits					
Fringe	42,084,414	45,052,085	46,773,635	48,767,959	49,846,822
Purchased Professional Services					
Computer Software Consultants	719	1,514	1,565	8,242	893
Contracted Busing	2,624,842	2,715,495	2,821,420	2,938,132	3,173,918
Fees	42,499	39,388	41,399	39,614	33,565
Legal Services	41,188	33,408	22,416	84,586	34,817
Medical/Dental	(6)	-	-	-	
Other Consultants	29,407	-	43,641	86,852	79,099
Other Professional	30,179	30,017	30,442	32,732	83,757
Other Professional Education	114,997	110,069	109,583	78,652	75,922
Police Youth Bureau	10,337	3,500	-	-	
Professional Development	133,166	144,843	198,059	173,088	286,235
Referees/Judges	207,124	202,775	271,609	294,241	311,513
Special Education Consultants	3,531	3,117	4,369	4,988	2,820
Workshop Consultants	1,681,273	1,802,823	1,258,485	1,449,990	1,486,633
Subtotal	4,919,256	5,086,949	4,802,988	5,191,117	5,569,172

	GENERAL FUND 2019-2020	GENERAL FUND 2020-2021	GENERAL FUND 2021-2022	GENERAL FUND 2022-2023	GENERAL FUND 2023-2024
Purchased Property Services					
Asbestos	55,422	18,723	74,010	35,016	110,219
Building & Site Repairs	825,840	921,163	1,124,372	1,137,283	1,302,005
Elevator Maintenance	22,846	30,113	33,832	34,509	35,568
Equipment Rental	4,299	10,656	11,703	6,314	6,257
Equipment Repairs	283,687	295,513	374,656	630,692	635,186
Exterminating	7,166	6,324	6,808	9,476	10,384
Fire Extinguisher	6,364	5,602	5,756	-	11,299
Land & Building Rental	350,916	410,072	301,458	370,253	410,333
Laundry	15,997	8,053	5,679	4,359	5,719
Other Contract Maintenance	44,568	31,079	30,167	40,189	56,630
Security	-	-	1,576	-	-
Snow Removal	130,449	19,957	165,849	441,499	105,465
Waste Removal	124,506	159,740	179,997	196,436	203,734
Subtotal	1,872,060	1,916,995	2,315,864	2,906,026	2,892,799
Utilities					
Electricity	1,832,031	1,927,290	1,965,866	2,137,062	2,164,012
Natural Gas	383,288	398,498	693,638	884,515	495,658
Water and Sewer	372,990	604,936	666,143	681,451	503,127
Subtotal	2,588,309	2,930,724	3,325,648	3,703,028	3,162,797
Other Purchased Services					
Athletic Away Expenses	92,919	57,768	100,010	187,682	154,322
Athletic Home Expenses	-	-	-	-	-
Brochures / Publications	9,949	10,040	5,400	11,012	13,114
Cell Phone	148,560	148,235	134,030	138,492	142,548
Field Trips / Student Transportation	490,032	427,214	679,826	893,489	977,324
Insurance	260,006	275,582	310,237	429,123	481,405
Mileage Reimbursement	117,377	119,753	38,152	42,386	45,659
Postage	38,039	45,260	44,566	20,233	39,778
Printing	178,994	186,849	235,989	261,814	310,190
Student Activity Fees	14,663	13,229	21,203	25,777	35,538
Telephone	34,136	82,988	35,293	36,400	43,644
Travel	406,507	13,873	221,374	387,065	490,113
Tuition In-State	1,529,342	1,853,570	1,667,565	1,802,512	2,333,208
Tuition Out-of-State	(19,424)	-	-	-	-
Subtotal	3,301,100	3,234,361	3,493,647	4,235,985	5,066,843
Supplies and Materials					
Awards	3,090	1,480	3,237	4,368	5,185
Books	1,253,266	1,079,448	1,052,893	909,626	1,307,584
Computer Software	901,595	1,177,087	1,021,341	1,047,765	1,448,041
Custodial Supplies	282,794	373,728	322,170	376,523	386,732
Food	27,232	21,881	82,553	95,212	109,474
Gas, Oil & Accessories	(295,195)	(238,161)	(308,881)	(150,277)	(391,632)
Parent Activities	1,060	235	25	25	-
Supplies and Materials	2,629,345	3,240,045	3,158,599	2,996,140	2,675,413
Testing Material - Guidance	167,537	228,421	245,764	233,429	200,897
Playground Repair Supplies	-	-	17,637	24,941	23,024
Tickets	5,888	10,910	-	-	-
Training Supplies	11,108	7,342	9,006	15,838	20,655
Subtotal	4,987,720	5,902,416	5,604,345	5,553,590	5,785,373

	GENERAL FUND 2019-2020	GENERAL FUND 2020-2021	GENERAL FUND 2021-2022	GENERAL FUND 2022-2023	GENERAL FUND 2023-2024
Property Purchases					
Buildings	645,493	1,892,062	312,884	1,616,302	288,722
Carpet Replacement	219,499	238,274	391,303	225,785	239,595
Equipment, Furniture & Fixtures	2,603,353	5,305,605	2,409,858	2,294,686	3,023,933
High School House	5,781	11,420	5,819	3,107	5,797
Land	753,172	609,054	130,934	128,477	91,700
Lease Payments	109,105	88,539	82,394	57,109	57,874
Portable Classrooms	302,917	119,185	21,406	27,134	57,005
Roof Repairs	300,277	327,687	392,330	52,694	215,805
Special Assessments	6,205	-	-	-	-
Vehicles	322,950	339,110	328,491	462,506	333,753
Subtotal	5,268,752	8,930,936	4,075,419	4,867,800	4,314,184
Other Sources					
Indirect Cost	68,043	62,230	56,847	68,073	83,143
Interest Expense	119,000	109,182	1,310,573	190,980	174,276
Licenses / Permits / Registrations	241,675	457,748	1,068,752	454,278	666,467
Organizational Dues	135,313	135,650	169,808	257,319	310,030
Other Fees	16,310	16,882	26,764	33,554	44,715
Principal Redemption	444,211	475,149	859,493	818,836	859,127
Staff Dues / Memberships	35,964	-	-	-	-
Transfers to Debt Service	-	-	9,000,000	7,000,000	-
Subtotal	1,060,516	1,256,841	12,492,237	8,823,040	2,137,758
Total General Fund Expenses	$ 172,068,925	$ 186,519,267	$ 199,773,288	$ 205,462,644	$ 206,258,690
Excess Revenues Over (Under) Expenses	$ 928,713	$ 1,740,152	$ (5,213,668)	$ (1,385,852)	$ 974,197

Source: Bismarck Public Schools Business Office



General Fund Revenues

Taxable Valuation and Levies

Bismarck Public Schools Mill Levy in Dollars Summary

Fund	2019-2020	2020-2021	2021-2022*	2022-2023	2023-2024
General & Misc.	$36,406,935	$37,848,318	$39,090,549	$44,812,589	$50,062,879
Building	$4,913,254	$5,107,735	$5,275,378	$5,757,460	$6,298,802
Debt Service	$10,853,379	$10,598,551	$10,603,509	$10,567,562	$10,525,298
Special Assessment	$491,325	$1,195,210	$1,577,338	$575,746	$629,880
Total Levy	$52,664,893	$54,749,814	$56,546,774	$61,713,357	$67,516,859

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

Bismarck Public Schools Levy in Mills Summary

Fund	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024
General & Misc.	74.10	74.10	74.10	77.83	79.49
Building	10.00	10.00	10.00	10.00	10.00
Debt Service	22.09	20.75	20.10	18.36	16.71
Special Assessment	1.00	2.34	2.99	1.00	1.00
TOTAL MILL LEVY - ALL FUNDS	**107.19**	**107.19**	**107.19**	**107.19**	**107.19**
Change in Levy from Previous Year	3.29	0	0	0	0
Percent Change from Previous Year	3.2%	0%	0%	0%	0%

[Bismarck Public Schools Business Office]

Bismarck Public Schools Effect of Each Mill

Tax Return: Each mill will return $629,880 on a taxable valuation of $629,880,210.			Value of one mill:	$629,880
Market Value for Tax Purposes	**$ 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 2023-2024

	Value of a Mill	General Fund Mill Levy[1]	Total Mill Levy
Fargo	$544,898	126.78	154.13
Minot	$240,127	83.35	139.69
Grand Forks	$284,972	86.00	131.69
West Fargo	$571,528	80.11	129.53
Mandan	$179,421	72.00	127.22
Bismarck	**$629,880**	**79.49**	**107.19**

[ND Department of Public Instruction, 2024 School Finance Facts – other districts] / [Bismarck Public Schools Business Office - BPS]

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

Bismarck Public Schools Mill Levy History

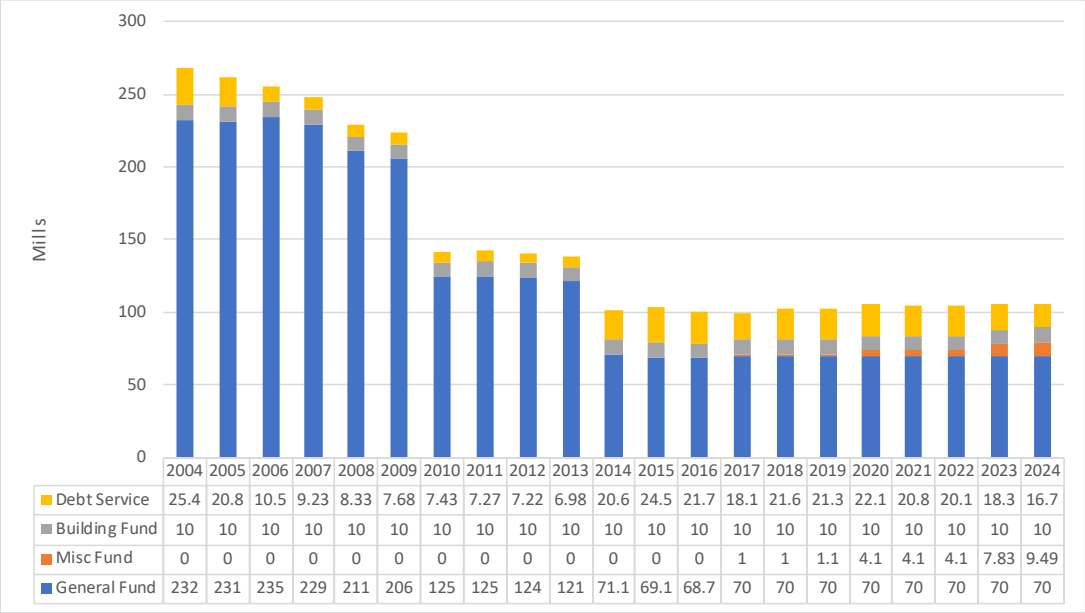
Over the past twenty years, Bismarck Public Schools has decreased the general fund mill levy by a total of 158.81 mills. 125.0 mills were decreased due to required legislative action (75 mill decrease in fiscal year 2010 and 50 mill decrease in fiscal year 2014). 35.98 mills were decreased through demonstrated 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
2004	232.39	-	10.00	25.38	-	267.77
2005	231.40	-	10.00	20.81	-	262.21
2006	234.56	-	10.00	10.46	-	255.02
2007	229.17	-	10.00	9.23	-	248.40
2008	211.09	-	10.00	8.33	-	229.42
2009	205.71	-	10.00	7.68	-	223.39
2010	124.60	-	10.00	7.43	-	142.03
2011	124.86	-	10.00	7.27	-	142.13
2012	123.77	-	10.00	7.22	-	140.99
2013	121.41	-	10.00	6.98	-	138.39
2014	71.06	-	10.00	20.62	-	101.68
2015	69.13	-	10.00	24.47	-	103.60
2016	68.70	-	10.00	21.72	-	100.42
2017	70.00	1.00	10.00	18.14	1.33	100.47
2018	70.00	1.00	10.00	21.59	1.33	103.92
2019	70.00	1.10	10.00	21.27	1.55	103.92
2020	70.00	4.10	10.00	22.09	1.00	107.19
2021	70.00	4.10	10.00	20.75	2.34	107.19
2022	70.00	4.10	10.00	20.10	2.99	107.19
2023	70.00	7.83	10.00	18.36	1.00	107.19
2024	70.00	9.49	10.00	16.71	1.00	107.19

[Bismarck Public Schools Business Office]

Bismarck Public Schools Mill Levy History – All Funds



	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Debt Service	25.4	20.8	10.5	9.23	8.33	7.68	7.43	7.27	7.22	6.98	20.6	24.5	21.7	18.1	21.6	21.3	22.1	20.8	20.1	18.3	16.7
Building Fund	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10
Misc Fund	0	0	0	0	0	0	0	0	0	0	0	0	0	1	1	1.1	4.1	4.1	4.1	7.83	9.49
General Fund	232	231	235	229	211	206	125	125	124	121	71.1	69.1	68.7	70	70	70	70	70	70	70	70

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

	General Fund Mills Levied	Per Mill Value	Certified Levy Amount	Budget
2020	74.10	$491,013	$36,406,935	$177,416,797
2021	74.10	$504,516	$37,848,318	$195,807,392
2022	74.10	$520,577	$39,090,549	$222,165,138
2023	77.83	$575,746	$44,812,589	$216,724,960
2024	79.49	$629,880	$50,062,879	$215,426,121

[Bismarck Public Schools Business Office]

Local Tax Revenue

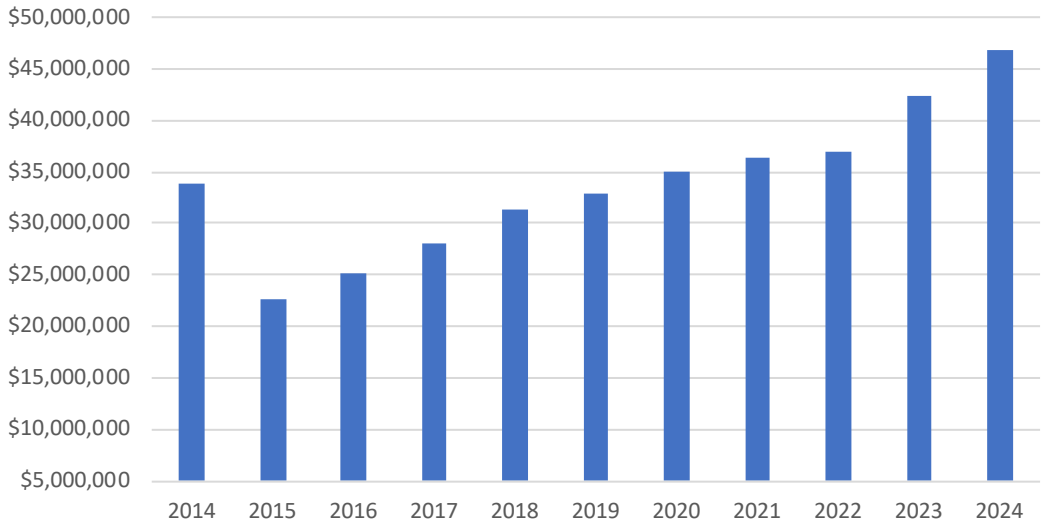
Local tax revenue includes property taxes, tuition and miscellaneous levies, and other taxes received such as electric, telecommunications, mobile home, and tax credits. It is important to note that while all districts levy for property taxes, other tax revenue sources vary.

Local Tax Revenue 2023-2024

	General Fund Mills Levied	Total Tax Revenue	Percentage of Total Revenue	Tax Revenue per ADM
Fargo	126.78	$64,784,281	30.35%	$5,689.12
West Fargo	80.11	$44,303,944	22.47%	$3,378.64
Bismarck	**79.49**	**$46,786,566**	**22.58%**	**$3,240.52**
Grand Forks	86.00	$23,488,257	18.18%	$3,105.62
Mandan	72.00	$12,252,968	19.97%	$2,725.55
Minot	83.35	$19,643,572	16.18%	$2,567.01

[ND School District Financial Reports 2023-2024 - Note: School districts may not report data consistently]

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



State Revenue

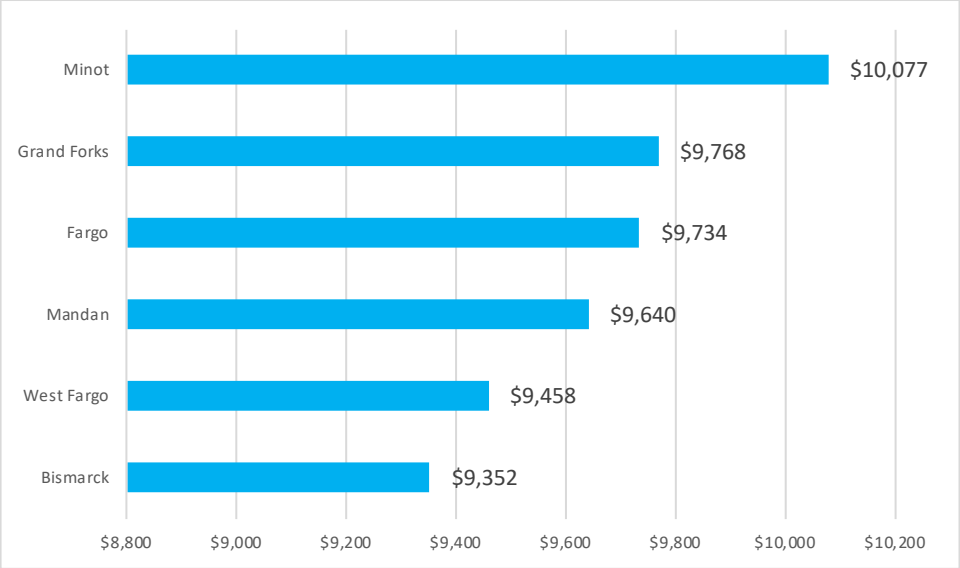
With the shift by the legislature to lower property tax burden, all districts received more than 60% of their total revenue from state aid. State aid includes per pupil, transportation, state child placement, career and technical education, and handicapped program aid.

State Revenue 2023-2024

	Total State Revenue	Percentage of Total Revenue	State Revenue per ADM
Minot	$77,115,239	63.5%	$10,077
Grand Forks	$73,877,270	57.2%	$9,768
Fargo	$110,842,057	51.9%	$9,734
Mandan	$43,339,546	70.6%	$9,640
West Fargo	$124,025,402	62.9%	$9,458
Bismarck	**$135,021,527**	**65.2%**	**$9,352**

[ND Department of Public Instruction, 2025 School Finance Facts - Note: School districts may not report data consistently]

State Revenue per ADM 2023-2024



Federal Revenue

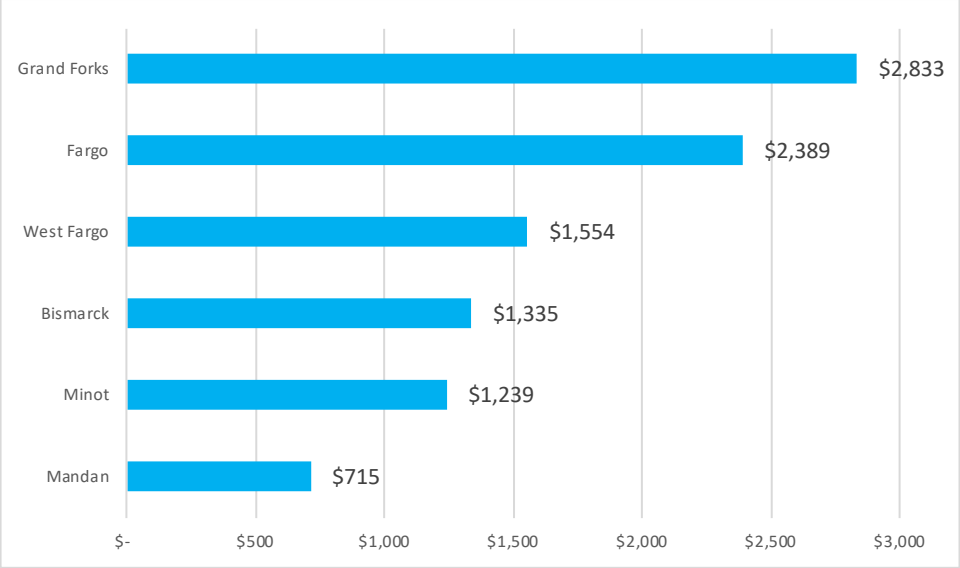
Most districts receive a small portion of total revenue from federal sources. The majority of this is pass-through funding for programs such as Title I and IDEA-B. Bismarck, Grand Forks and Minot receive a significant portion of their federal funds through the Head Start program.

Federal Revenue 2023-2024

	Total Federal Revenue	Percentage of Total Revenue	Federal Revenue per ADM
Grand Forks	$21,423,236	16.59%	$2,833
Fargo	$27,200,817	12.74%	$2,389
West Fargo	$20,372,020	10.33%	$1,554
Bismarck	**$19,274,923**	**9.30%**	**$1,335**
Minot	$9,483,476	7.81%	$1,239
Mandan	$3,216,493	5.24%	$715

[ND Department of Public Instruction, 2025 School Finance Facts - Note: School districts may not report data consistently]

Federal Revenue per ADM 2023-2024



Total Revenues

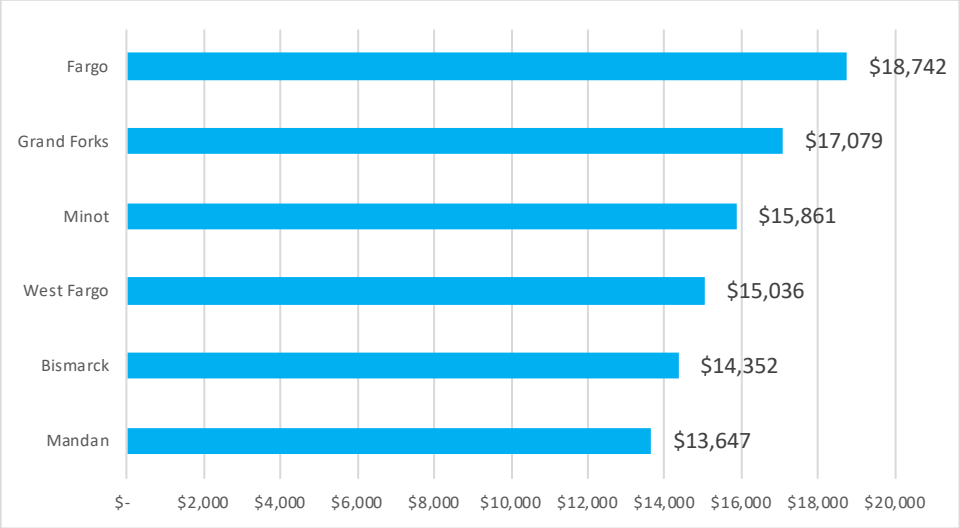
Total General Fund revenue is derived from property taxes, state funding, federal grant funding, tuition, and other local/county resources.

Total General Fund Revenues 2023-2024

	ADM	Total Revenue	Revenue per ADM
Fargo	11,387.40	$213,428,132	$18,742
Grand Forks	7,563.15	$129,168,329	$17,079
Minot	7,652.33	$121,371,741	$15,861
West Fargo	13,112.97	$197,162,929	$15,036
Bismarck	**14,438.00**	**$207,212,886**	**$14,352**
Mandan	4,495.60	$61,349,408	$13,647

[ND Department of Public Instruction, 2025 School Finance Facts - Note: School districts may not report data consistently]

General Fund Revenue per ADM 2023-2024



Ending Fund Balance

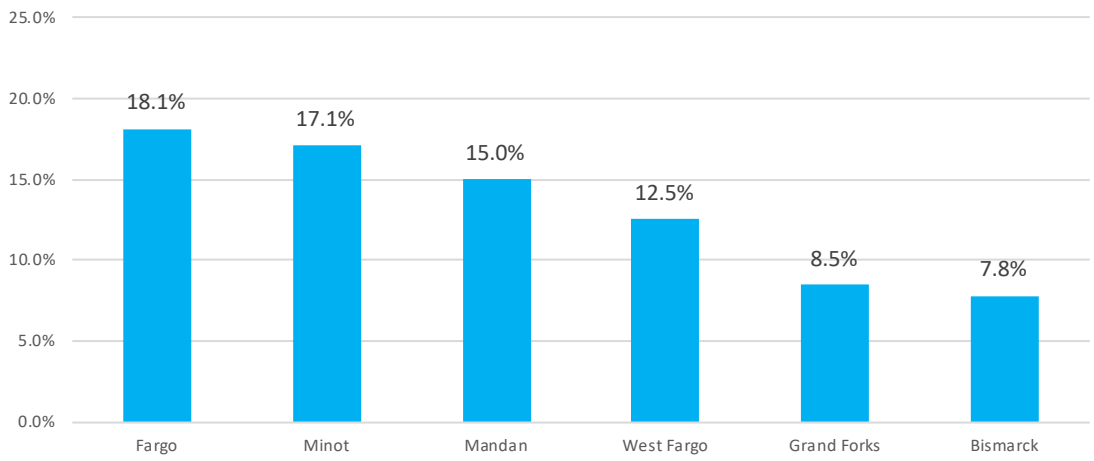
When comparing ending general fund balances, Bismarck had the fifth lowest ending funding balance as a percentage of expenditures of the districts evaluated at 7.4%, representing approximately 1.5 months of operating expenditures.

Ending General Fund Balance as % of Expenditures 2023-2024

	Ending Fund Balance	Total Expenditures	Ending Fund Balance as a Percentage of Expenditures
Fargo	$39,060,555	$215,445,626	18.1%
Minot	$21,026,470	$122,867,196	17.1%
Mandan	$9,104,459	$60,818,024	15.0%
West Fargo	$24,433,850	$195,526,431	12.5%
Grand Forks	$10,874,203	$128,623,685	8.5%
Bismarck	**$16,066,918**	**$206,238,688**	**7.8%**

[ND Department of Public Instruction, 2025 School Finance Facts - Note: School districts may not report data consistently]

Ending General Fund Balance as % of Expenditures 2023-2024



Bismarck Public Schools Historical Fund Balance Analysis

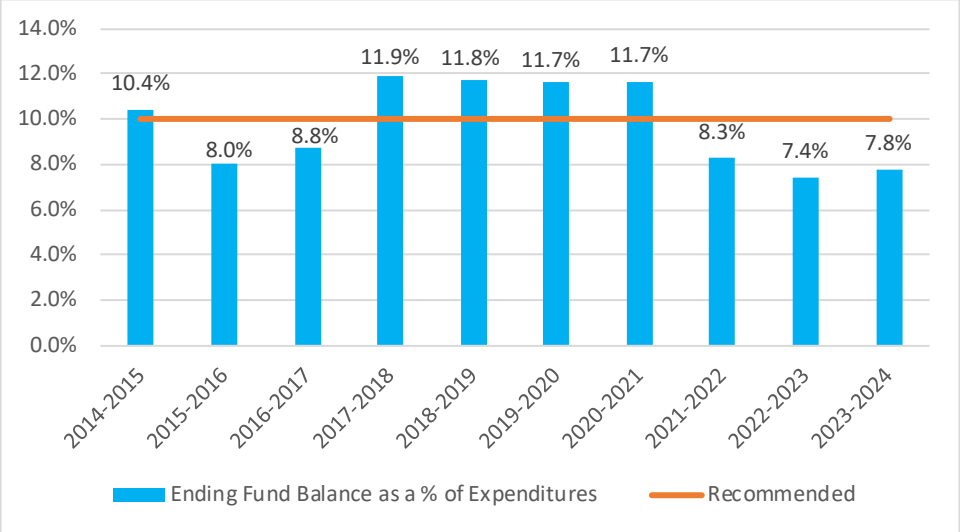
The charts below display Bismarck Public School's general fund balance as a percentage of expenditures for the past ten years.

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 FY2023-2024 general fund balance is at 7.8% of total general fund expenditures.

	Ending Fund Balance	Total Expenditures	Ending Fund Balance as a Percentage of Expenditures
2014-2015	$15,093,822	$144,511,370	10.4%
2015-2016	$12,308,358	$153,712,602	8.0%
2016-2017	$13,712,232	$156,544,690	8.8%
2017-2018	$18,739,287	$157,260,058	11.9%
2018-2019	$19,123,522	$162,462,447	11.8%
2019-2020	$20,052,241	$172,068,920	11.7%
2020-2021	$21,792,382	$186,519,295	11.7%
2021-2022	$16,578,715	$199,773,288	8.3%
2022-2023	$15,289,000	$205,366,505	7.4%
2023-2024	$16,066,918	$206,238,688	7.8%

[Bismarck Public Schools Business Office]

Bismarck Public Schools Historical Fund Balance as a % of 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.

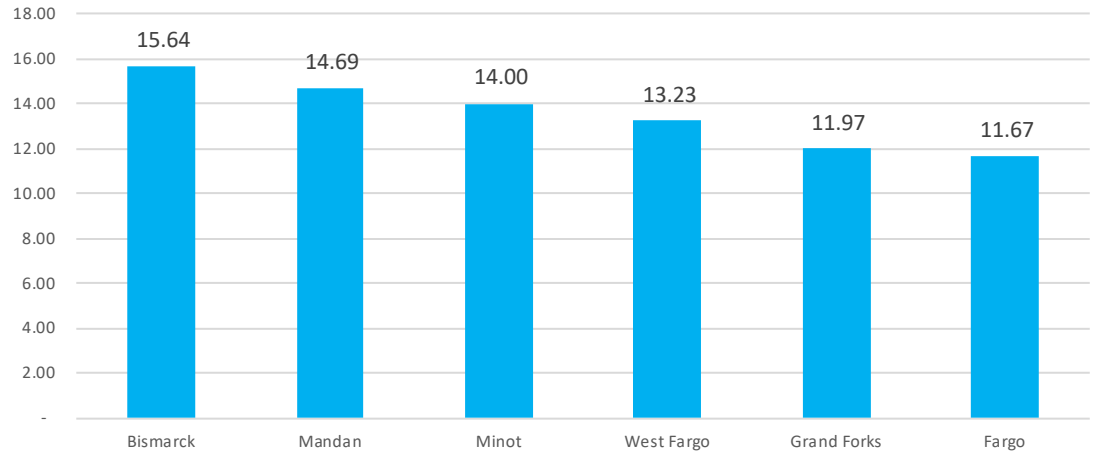
Teachers, Administrators, and Student-Teacher Ratios 2023-2024

	ADM	Total Fall Enrollment [1]	Teachers	Other Licensed Personnel	Administrators	Total FTEs	Student-Teacher Ratio (ADM per Teacher)
Bismarck	**14,438.00**	**13,732**	**923.1**	**157.6**	**50.7**	**1,131.4**	**15.64**
Mandan	4,495.60	4,368	306.0	50	16	372.0	14.69
Minot	7,652.33	7,510	546.6	99.1	30.5	676.2	14.00
West Fargo	13,112.97	12,676	991.2	179.6	47.8	1,218.6	13.23
Grand Forks	7,563.15	7,428	632.0	124.9	30	786.9	11.97
Fargo	11,387.40	11,319	975.8	145.0	55	1,175.8	11.67

[ND Department of Public Instruction, 2024 & 2025 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 2023-2024



Teacher Salary and Benefits Expenditures

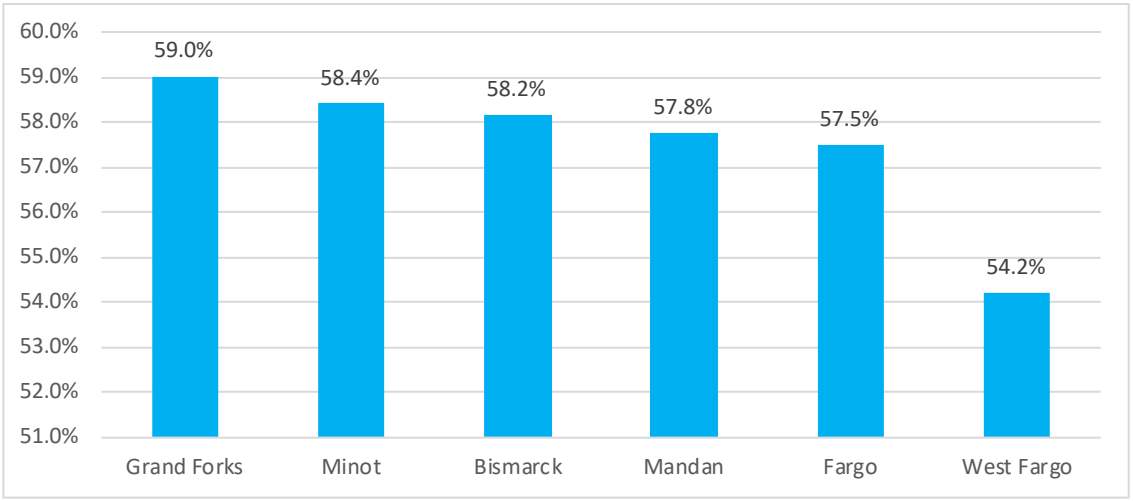
Teacher salary and benefits expenditures include instructional costs of regular, special and career and technical education, as well as federal programs, *including classroom instructional para professionals*. All districts reported spending more than 50% of their total expenditures on teacher salaries and benefits.

Teacher Salary and Benefits Expenditures 2023-2024

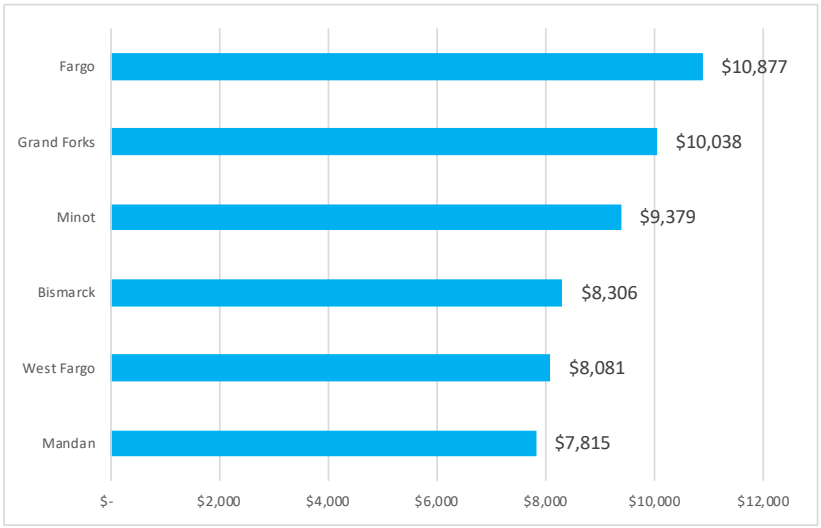
	Teacher Salary & Benefits	Percentage of Total Expenditures	ADM	Per Pupil
Grand Forks	$75,915,638	59.0%	7,563.15	$10,038
Minot	$71,769,532	58.4%	7,652.33	$9,379
Bismarck	**$119,928,460**	**58.2%**	**14,438.00**	**$8,306**
Mandan	$35,131,464	57.8%	4,495.60	$7,815
Fargo	$123,859,700	57.5%	11,387.40	$10,877
West Fargo	$105,967,210	54.2%	13,112.97	$8,081

[ND Department of Public Instruction, 2025 School Finance Facts - Note: School districts may not report data consistently]

Percentage of Teacher Salary and Benefits to Total Expenditures 2023-2024



Teacher Salary and Benefits per Pupil 2023-2024



Teacher Contract Days 2023-2024

	Student Contact Days[2]	Holidays	Staff Development Days	Parent Teacher Conference Days	Teacher Contract
Fargo	175	5	7	3	190
Grand Forks	175	3	6	4	188
West Fargo	173 / 2 Offsite Learning Days	3	5	2	188
Bismarck	**174**	**3**	**6**	**2**	**187**
Mandan	175	3	6	2	186
Minot	175	3	7	1	185

[Per ndunited.org [Negotiated Agreements]]

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

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

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

Average Teacher Salary

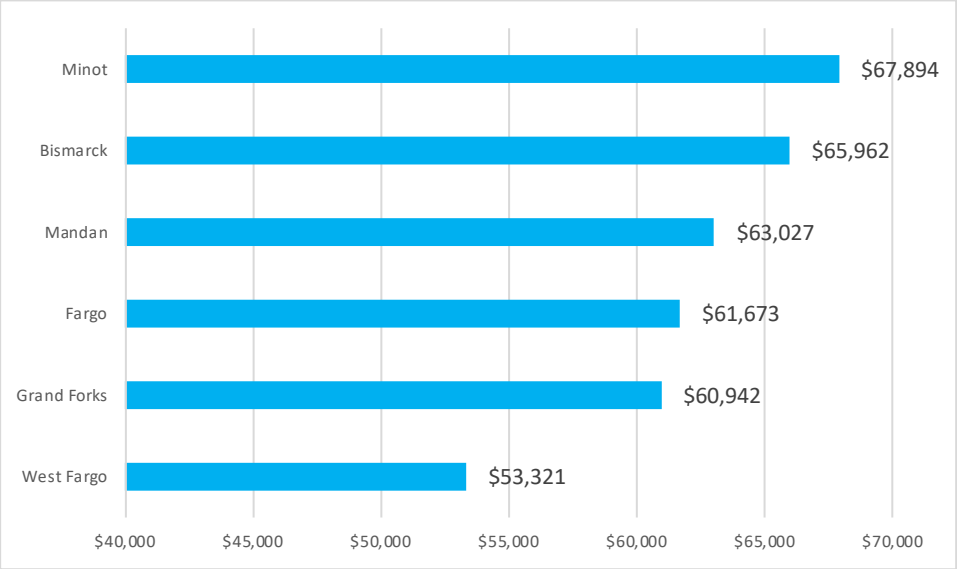
Average salary includes a teacher's base contract plus additions such as extended time, co-curricular, signing bonuses, substitute work and other pay.

2023-2024 Average Teacher Salary

	Teacher FTEs	Average Salary
Minot	546.6	$67,894
Bismarck	**923.1**	**$65,962**
Mandan	306.0	$63,027
Fargo	975.8	$61,673
Grand Forks	632.0	$60,942
West Fargo (both sides of TFFR)	991.2	$53,321

[ND Department of Public Instruction, 2024 School Finance Facts - Note: School districts may not report data consistently]

Average Teacher Salary by District 2023-2024



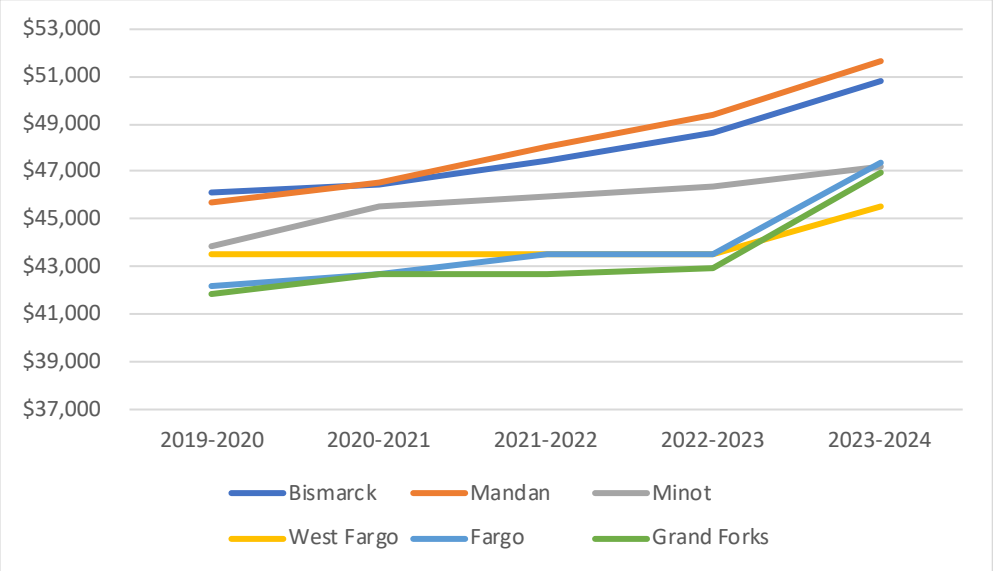
Teacher Schedule Starting Salary per Negotiated Agreements 2019-2020 through 2023-2024

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.

	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024
Mandan	$45,700	$46,500	$48,000	$49,400	$51,600
Bismarck	**$46,088**	**$46,488**	**$47,450**	**$48,600**	**$50,775**
Fargo	$42,155	$42,682	$43,493	$43,493	$47,393
Minot	$43,888	$45,503	$45,934	$46,365	$47,173
Grand Forks	$41,818	$42,657	$42,657	$42,977	$46,977
West Fargo	$43,539	$43,539	$43,539	$43,539	$45,496

[Source: ndunited.org]

Starting Teacher Salary 2019-2020 through 2023-2024



Support Staff Salary and Benefits Expenditures

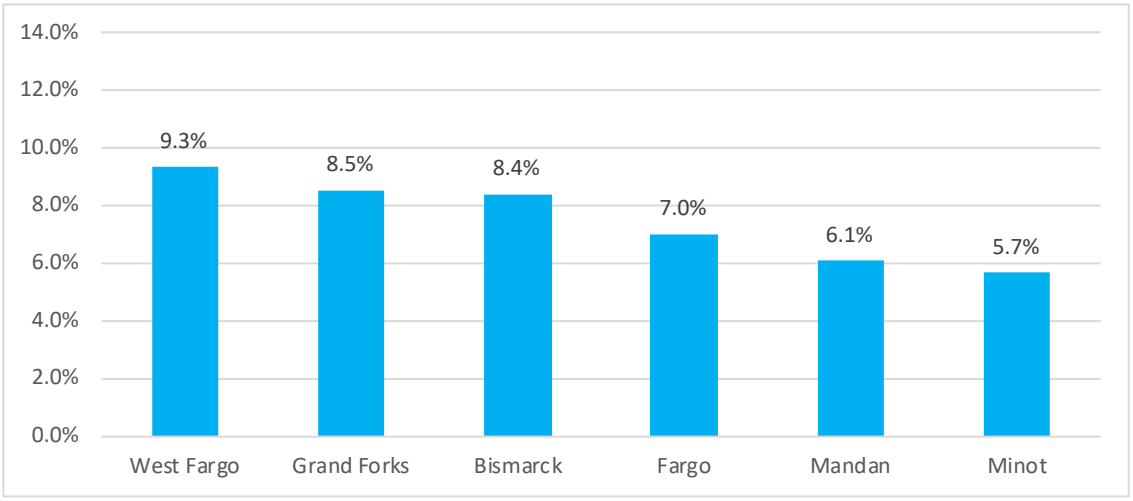
In Bismarck, support staff includes para professionals providing classroom instructional services and the functional departments of librarians, counselors and other instructional support staff.

Support Staff Salary and Benefits Expenditures 2023-2024

	Support Staff Salary & Benefits	Percentage of Total Expenditures	ADM	Support Per Pupil
West Fargo	$18,218,671	9.3%	13,112.97	$1,389
Grand Forks	$10,961,120	8.5%	7,563.15	$1,449
Bismarck	**$17,323,140**	**8.4%**	**14,438.00**	**$1,200**
Fargo	$15,061,206	7.0%	11,387.40	$1,323
Mandan	$3,700,693	6.1%	4,495.60	$823
Minot	$6,939,263	5.7%	7,652.33	$907

[ND Department of Public Instruction, 2025 School Finance Facts - Note: School districts may not report data consistently]

Percentage of Support Staff Salary and Benefits to Total Expenditures 2023-2024



Employer Paid Health Insurance Percentages

	Single	Single Plus Dependent	Family
Fargo[3]	85%	85%	75%
Bismarck	**94%**	**94%**	**64% Teacher & All Other Staff/67% 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	9.75 % Paid by Employee / 2 % Paid by District
West Fargo	Paid by District	Paid by District

[School District Business Managers and District Human Resource Departments]

Other Instructional Expenditures

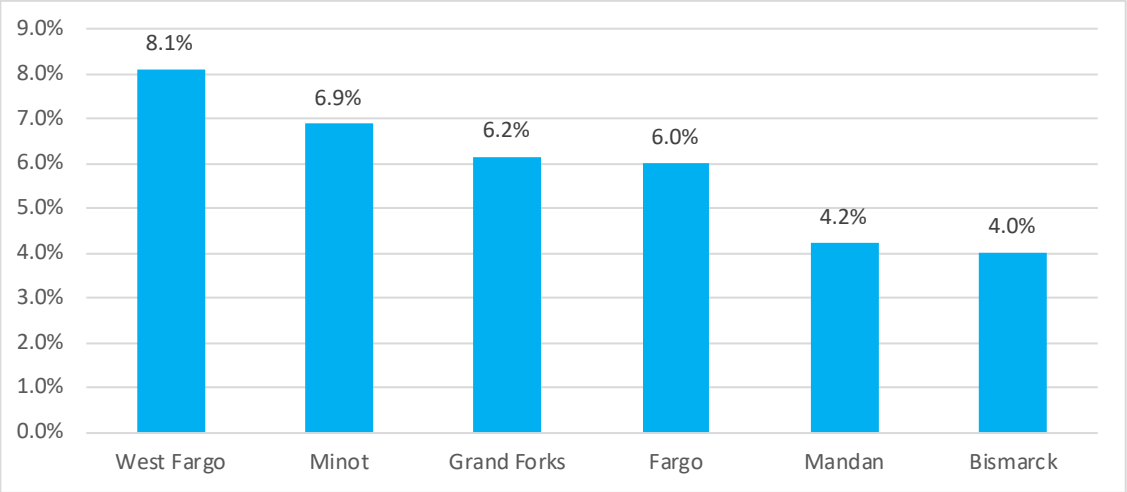
Other instructional expenditures include contracted services, supplies, books, and equipment, including technology related items.

Other Instructional Expenditures 2023-2024

	Other Instructional Expenditures	Percentage of Total Expenditures
West Fargo	$15,836,458	8.1%
Minot	$8,449,006	6.9%
Grand Forks	$7,922,150	6.2%
Fargo	$12,921,885	6.0%
Mandan	$2,561,680	4.2%
Bismarck	**$8,266,114**	**4.0%**

[ND Department of Public Instruction, 2025 School Finance Facts - Note: School districts may not report data consistently]

Percentage of Other Instructional Expenses to Total Expenditures 2023-2024



Administration Expenditures

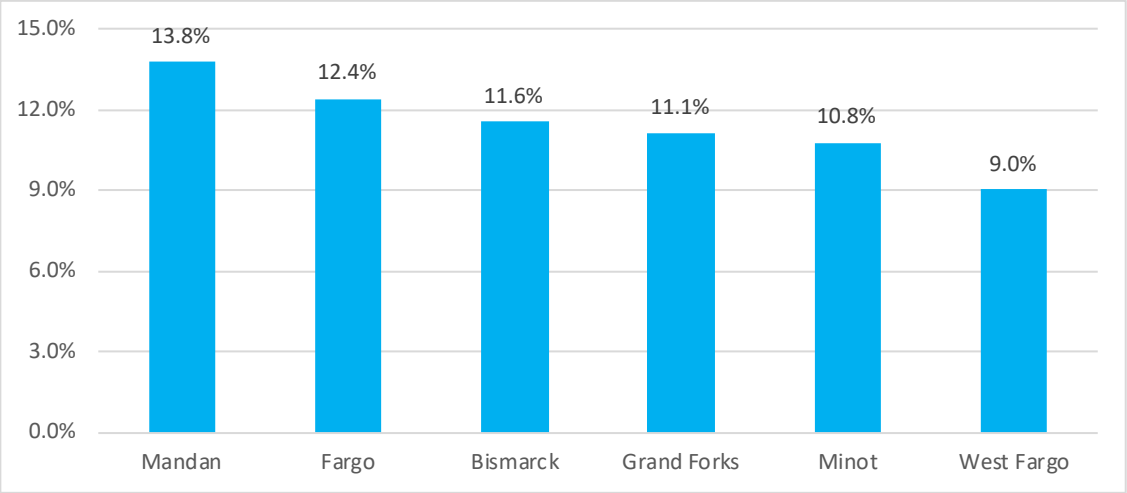
Administration expenditures include those items related to the principal's office, school board, special area administration, business office and other support services.

Administration Expenditures 2023-2024

	Administration Expenditures	Percentage of Total Expenditures
Mandan	$8,376,138	13.8%
Fargo	$26,735,362	12.4%
Bismarck	**$23,821,618**	**11.6%**
Grand Forks	$14,294,414	11.1%
Minot	$13,250,256	10.8%
West Fargo	$17,630,700	9.0%

[ND Department of Public Instruction, 2025 School Finance Facts - Note: School districts may not report data consistently]

Percentage of Administrative Expenditures Total Expenditures 2023-2024



Average Administrator Salary

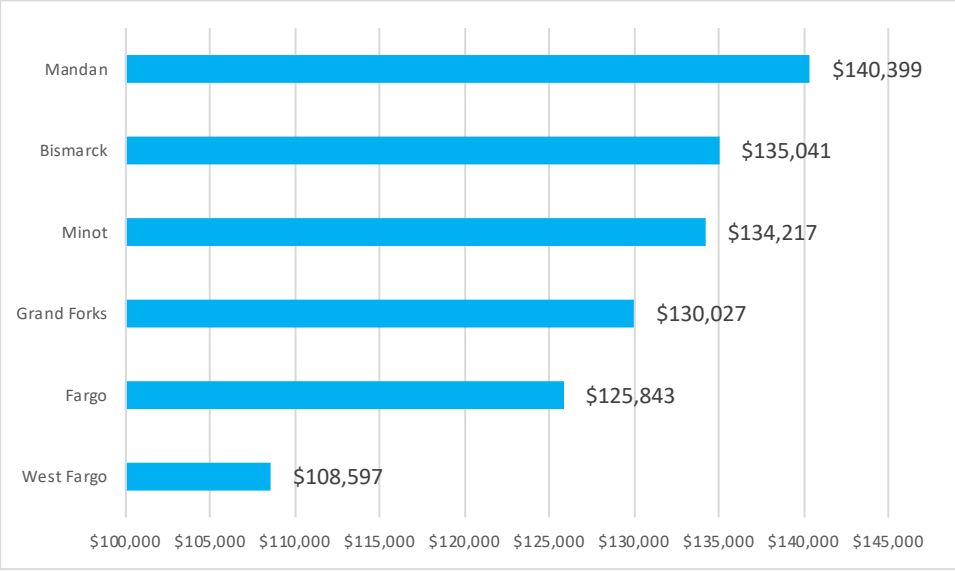
Average salary includes the base contract plus additions to the base contract such as extended time, co-curricular, signing bonuses, substitute work and other pay.

Average Administrator Salary 2023-2024

	Average Administration Salary
Mandan	$140,399
Bismarck	**$135,041**
Minot	$134,217
Grand Forks	$130,027
Fargo	$125,843
West Fargo (pays both sides of TFFR)	$108,597

[ND Department of Public Instruction, 2024 School Finance Facts - Note: School districts may not report data consistently]

Average Administrator Salary by District 2023-2024



Support Program Expenditures

Operations and Maintenance Expenditures

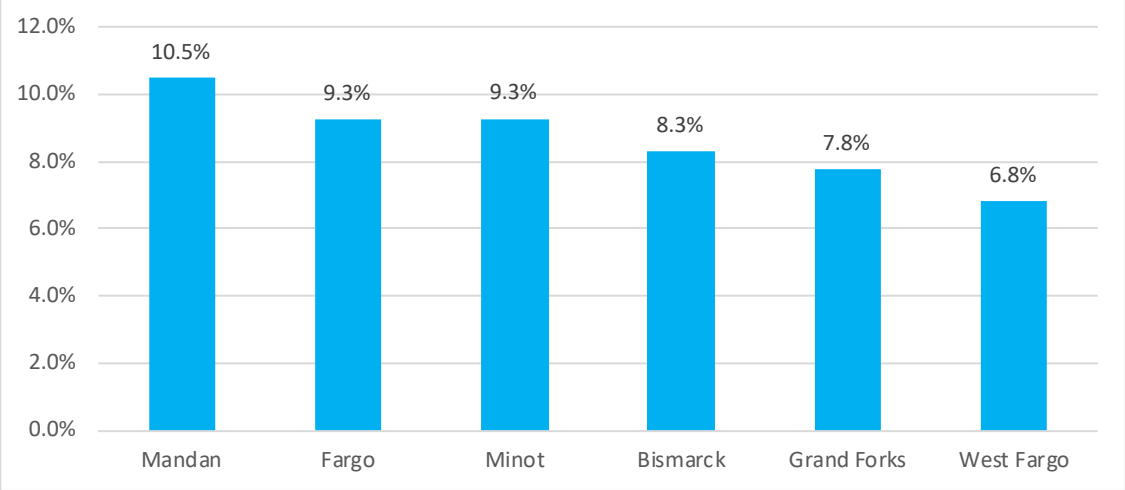
In a continued effort to follow the district's long range facilities plan, Bismarck continues to invest in neighborhood schools by ensuring the buildings are maintained to provide a quality school environment to all students.

Operations and Maintenance Expenditures 2023-2024

	Operations & Maintenance Expenditures	Percentage of Total Expenditures
Mandan	$6,372,506	10.5%
Fargo	$19,926,662	9.3%
Minot	$11,404,351	9.3%
Bismarck	**$17,133,047**	**8.3%**
Grand Forks	$9,994,121	7.8%
West Fargo	$13,340,280	6.8%

[ND Department of Public Instruction, 2025 School Finance Facts - Note: School districts may not report data consistently]

Percentage of Operations & Maintenance Expenses to Total Expenditures 2023-2024



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	**18**	**3**	**4**	**5**	**30**
Fargo	16	3	4	5	28
Grand Forks	12	3	3	2	20
Minot[4]	13	3	3	3	22
West Fargo	15	3	4	5	27
Mandan	7	1	2		10

[School District Websites and School District Business Managers – Inquiry FY24]

[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	1 Mile
Bismarck	**½ Mile**	**1 Mile**
Minot[5]	Does not transport	Does not transport
West Fargo	1 Mile	1.5 Miles
Mandan	½ Mile	1 Mile
Grand Forks	½ Mile / 5 Blocks	½ Mile / 5 Blocks

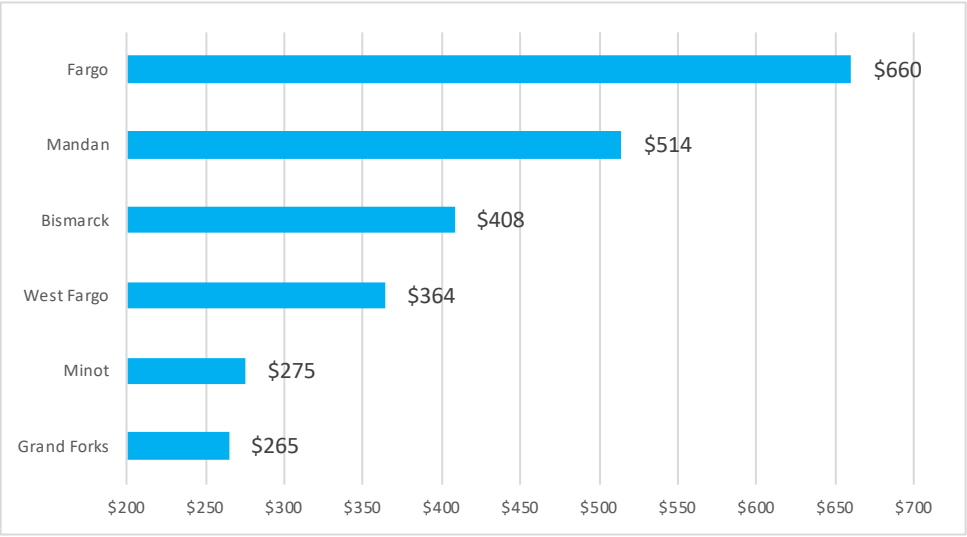
[School District Business Managers – Inquiry FY24]

Student Transportation Expenditures 2023-2024

	Student Transportation Expenditures	Percentage of Total Expenditures	ADM	Per Pupil Transportation Cost
Fargo	$7,518,310	3.5%	11,387.40	$660
Mandan	$2,311,849	3.8%	4,495.60	$514
Bismarck	**$5,891,311**	**2.9%**	**14,438.00**	**$408**
West Fargo	$4,773,299	2.4%	13,112.97	$364
Minot	$2,106,538	1.7%	7,652.33	$275
Grand Forks	$2,002,873	1.6%	7,563.15	$265

[ND Department of Public Instruction, 2025 School Finance Facts - Note: School districts may not report data consistently]

Transportation Cost per ADM 2023-2024



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

Average Class Size K-5

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

- Provide education for all students and suitable space, resources, staffing and educational opportunities in all district schools.
- The number of students per class is an important criterion when planning for school facilities.
    - The preference for average class size is:
        - Primary (K-3) – 18-22 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 2023-2024 as:

Fargo Public Schools (Targets)	
K-1	16-24
2-3	17-26
4-5	18-27
Bismarck Public Schools[17]	
K-2	19.13
3-4	20.97
Grand Forks Public Schools[18]	
PreK-3	18.52
4-5	20.12
West Fargo Public Schools[19]	
K-1	21
2-3	23
4-5	25

[17]Average of K-5 class sizes, Darin Scherr, Bismarck Public Schools Business manager, May 2024

[18]Average of K-5 class sizes, Brandon Baumbach, Grand Forks Public Schools Business Manager, April 2024

[19]Average of K-5 class sizes, Levi Bachmeier, West Fargo Public Schools Business Manager, June 2024

Section II: Special Education

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

Special Education Child Count

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

Child Count by Disability 2023-2024

	Bismarck	Fargo	West Fargo	Grand Forks
AUTISM	**185**	314	338	136
EMOTIONAL DISTURBANCE	**159**	187	179	140
SPECIFIC LEARNING DISABILITY	**656**	593	406	387
VISUAL IMPAIRMENT	*	*	*	*
SPEECH LANGUAGE IMPAIRMENT	**258**	224	238	186
OTHER HEALTH IMPAIRMENT	**344**	291	324	275
HEARING IMPAIRMENT	*	19	12	10
NON-CATEGORICAL DELAY	**390**	268	335	188
INTELECTUAL DISABILITY	**74**	73	53	69
TOTAL CHILD COUNT	**2,091**	1,986	1,903	1,399

* - We are unable to report numbers less than 10. Total will not match.
[ND Department of Public Instruction 2023-2024 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 2023-2024 Special Education Net Cost of Services Provided*

Total Costs for Services Provided	38,710,677
Less: Revenues Received	
Federal IDEA-B	(4,227,708)
State Funding	
Special Ed ADM	(10,031,695)
PK Special Ed ADM	(1,663,483)
Special Ed ESY	(2,648)
State Child Placement	(439,198)
Transportation Aid	(101,606)
Handicapped Program Aid	(1,129,252)
Tuition	(280,096)
Net Costs of Services Provided	20,834,992

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

	Total Special Education Funding[6]	Special Education Students	Funding per Student
2020	$15,238,427	1,712	$8,900.95
2021	$15,906,754	1,700	$9,356.91
2022	$15,269,078	1,838	$8,307.44
2023	$16,484,255	1,973	$8,354.92
2024	$17,875,685	2,091	$8,548.87

*[Bismarck Public Schools Business Office]

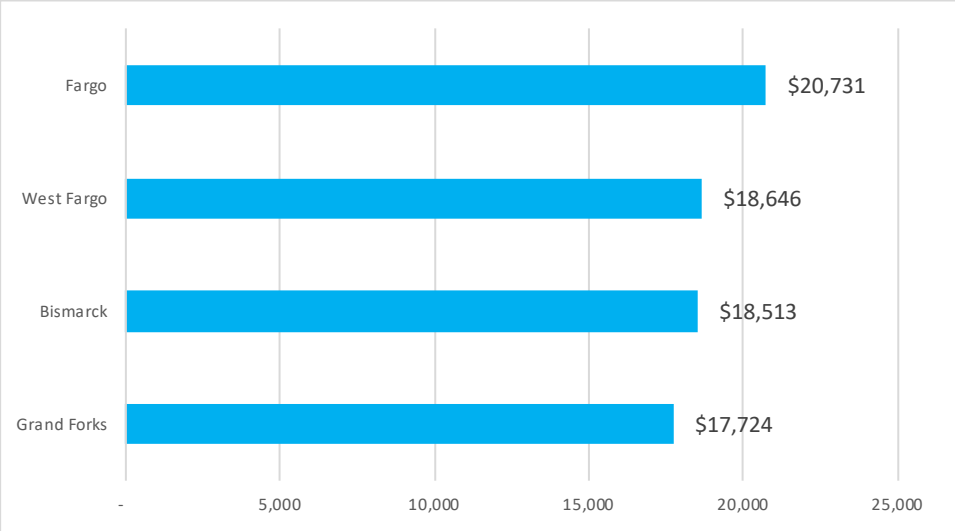
[6]Total funding includes grants and state aid as presented in information on Net Cost of Services Provided

Special Education Total Expenditures per Child Count

Total Special Education Expenditures per Child Count 2023-2024

	Total Special Education Expenditures	Child Count	Total Expenditures per Child
Fargo	$41,172,437	1,986	$20,731
Bismarck	**$38,710,677**	**2,091**	**$18,513**
West Fargo	$35,483,240	1,903	$18,646
Grand Forks	$24,796,146	1,399	$17,724

[ND School District Financial Reports 2023-2024 - Note: School districts may not report data consistently]

[ND Department of Public Instruction 2023-2024 Child Count]

Special Education Expenditures per Child Count 2023-2024