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## **Standard of Effort Report**

*Fiscal Year 2024*

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## Executive Summary

This document is a comparison of Fargo Public Schools general fund to the finances of one Minnesota and three North Dakota school districts. Using data from the 2025 “School Finance Facts” and 2024 “Employee Compensation” reports published by the North Dakota Department of Public Instruction (NDDPI), 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:

- Bismarck Public Schools
- Grand Forks Public Schools
- Moorhead Public Schools\*
- West Fargo Public Schools

Note: Minnesota reporting requirements and definitions differ from North Dakota. Data is obtained directly from the district and the Minnesota Department of Education website (MDE).

# Section I: General Fund Revenues, Expenditures and Fund Balances

## Revenues

### Taxable Valuation and Levies

#### What is a Mill Levy?

The mill levy is determined each year by dividing the total amount of dollars needed by each political subdivision (city, county, schools, parks) from the property tax by the total taxable value of the city of Fargo. 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. In Fargo, since there are three school districts involved (Fargo, West Fargo & Kindred), there are three different mill levies.

#### 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.

### Fargo Public Schools Mill Levy History

Since 2001, Fargo Public Schools has decreased the general fund mill levy a total of 170.82 mills. By honoring legislative intent, 125.0 mills were decreased (75 mills in fiscal year 2010 and 50 mills in fiscal year 2014). 33.82 mills were decreased through demonstrated fiscal responsibility to relieve tax burden on property owners. 12.0 mills were decreased due to frozen property tax revenue in fiscal 2017, with a slight reduction in mills in 2018.

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 districts levy property taxes, other tax revenue sources vary.

### District Mill Value Comparison

The value of a mill is different for each taxing district. Bismarck has the highest per mill value and Fargo has the highest taxable value per student enrolled. The North Dakota statewide average taxable valuation per enrolled student is \$52,398.

|                    | Value of a Mill | Taxable Value Per Enrolled Student | General Fund Mill Levy <sup>1</sup> |
|--------------------|-----------------|------------------------------------|-------------------------------------|
| <b>Bismarck</b>    | \$646,692       | \$47,036                           | 70.00                               |
| <b>Fargo</b>       | \$569,602       | \$50,492                           | 126.78                              |
| <b>Grand Forks</b> | \$300,905       | \$39,185                           | 73.90                               |
| <b>Moorhead</b>    | -               | -                                  | -                                   |
| <b>West Fargo</b>  | \$610,621       | \$46,989                           | 73.11                               |

Minnesota levies are based on state determined formulas and may be reduced by offset reductions to state aid. Each school district's levy allocation is determined in proportion to its share of total property values in the county. Moorhead receives approximately \$2.5 million in general levies.

<sup>1</sup>North Dakota General Fund levy includes tuition and/or miscellaneous levies.

### Average Daily Membership

Average Daily Membership (ADM) is a count of the days students are enrolled in a district and is used for state foundation aid purposes in North Dakota.

|                    | ADM       |
|--------------------|-----------|
| <b>Bismarck</b>    | 14,438.00 |
| <b>Fargo</b>       | 11,387.40 |
| <b>Grand Forks</b> | 7,563.15  |
| <b>Moorhead</b>    | 7,191.06  |
| <b>West Fargo</b>  | 13,112.97 |

### North Dakota Local and County Revenue

Local tax revenue includes property taxes, tuition and miscellaneous levies, and other taxes received such as electric, telecommunications, mobile home, and tax credits. Fargo Public Schools has the highest local tax, county, and other revenue percentage at 35.3% with revenue per pupil membership of \$6,620.

County revenue is comprised of funds received from mineral resources such as coal production and conversion revenue. Other local revenue includes tuition, transportation, interest, student and community service activities, and miscellaneous sources such as rental income.

### North Dakota State Revenue

State aid includes per pupil, transportation, state child placement, career and technical education, and handicapped program aid. All North Dakota districts received more than 50% of their total revenue from state aid, with Fargo realizing the lowest percentage at 51.9%. Moorhead receives 81.4% from state aid.

### Federal Revenue

Most districts receive a small portion of total revenue from federal sources. The majority of this is pass-through funding from the NDDPI or the MDE for programs such as Title I and IDEA-B.

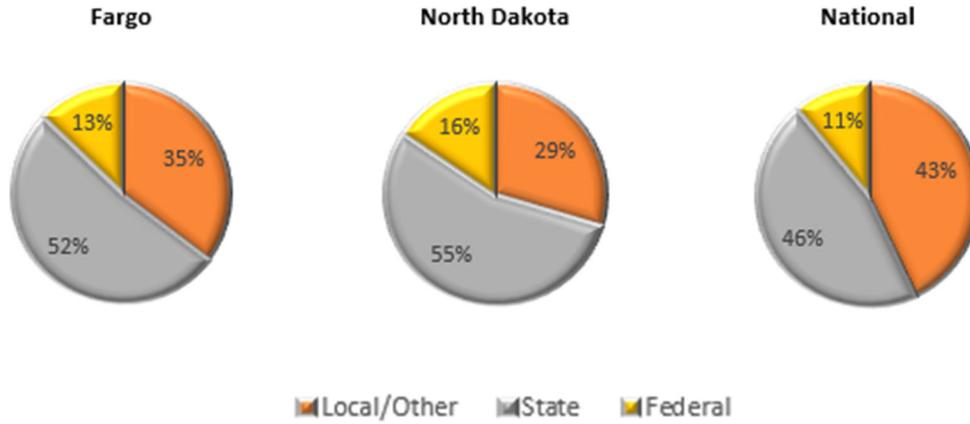
### Total Revenues

Total General Fund revenue is derived from property taxes, state funding, federal grant funding, tuition, and other local/county resources. Fargo has the highest total revenue per ADM.

|                    | Total Revenue | Total Revenue per ADM |
|--------------------|---------------|-----------------------|
| <b>Bismarck</b>    | \$207,212,886 | \$14,352              |
| <b>Fargo</b>       | \$213,428,132 | \$18,742              |
| <b>Grand Forks</b> | \$129,168,329 | \$17,079              |
| <b>Moorhead</b>    | \$112,668,091 | \$15,668              |
| <b>West Fargo</b>  | \$197,162,929 | \$15,036              |

## How Do We Compare?

According to the *Condition of Education 2024*, a congressionally mandated annual report from the National Center for Education Statistics, the funding breakdown of elementary and secondary public school revenue is shown below with comparison to Fargo Public Schools and the state of North Dakota:



## Expenditures

### Teaching Staff

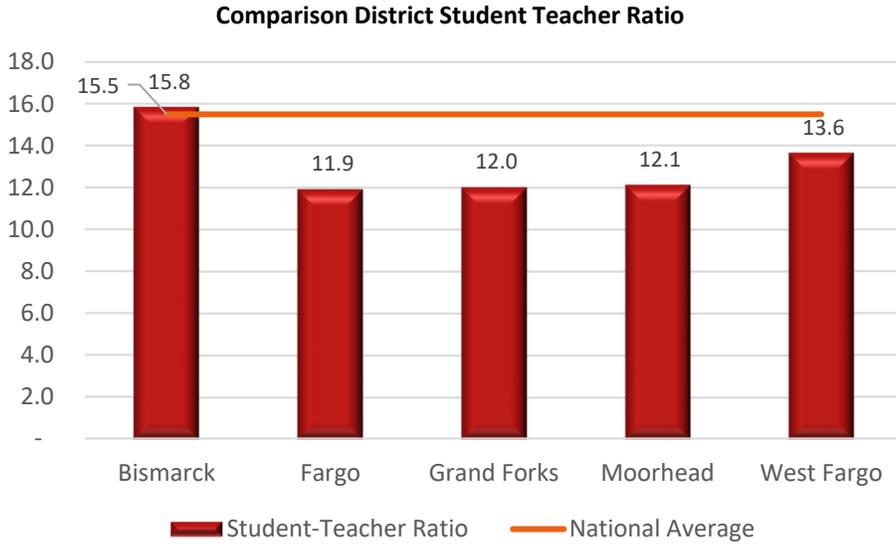
#### *Education Level and Experience of Teaching Staff*

There continues to be an increase in teachers furthering their own education through a postbaccalaureate degree. North Dakota has 58.3% of teachers holding a bachelor’s degree, 41.1% of teachers holding a master’s degree and .6% holding a doctoral degree. The following table summarizes the education and experience of teachers among the comparison districts:

|  | Grand Forks | Bismarck  | Moorhead  | West Fargo | Fargo        |
|--|-------------|-----------|-----------|------------|--------------|
| <b>Percentage with master’s degree +</b>                           | 58%         | 63%       | 69%       | 64%        | 63%          |
| <b>Years of experience allowed at hire</b>                         | 15          | 15        | Unlimited | 19         | Unlimited    |
| <b>Steps on teacher schedule</b>                                   | <b>25</b>   | <b>25</b> | <b>13</b> | <b>25</b>  | <b>12-18</b> |
| <b>Percentage of teachers with less than 3 years of experience</b> | 7.6%        | 14%       | 9.9%      | 36.5%      | 36%          |
| <b>Average teaching years of experience</b>                        | 13          | 12        | 11        | 7          | 13           |

**Student-Teacher Ratios**

The ratio of students to teachers is often used as an indicator of the resources devoted to education. The student-teacher ratio is obtained by dividing the number of full-time equivalent students (ADM) by the number of full-time equivalent teachers. The ratio, however, does not account for instruction time for students nor time teachers spend teaching.



**Elementary Student Teacher Ratio**

|                    | Elementary Teachers (K-6) | Elementary ADM (K-6) | K-6 Student Teacher Ratio |
|--------------------|---------------------------|----------------------|---------------------------|
| <b>Bismarck</b>    | 525                       | 7,794.96             | 14.85                     |
| <b>Fargo</b>       | 518                       | 6,014.99             | 11.61                     |
| <b>Grand Forks</b> | 363                       | 4,057.68             | 11.18                     |
| <b>Moorhead</b>    | 287                       | 3,887.00             | 13.54                     |
| <b>West Fargo</b>  | 551                       | 7,410.99             | 13.45                     |

**Secondary Student Teacher Ratio**

|                    | Secondary Teachers (7-12) | Secondary ADM (7-12) | 7-12 Student Teacher Ratio |
|--------------------|---------------------------|----------------------|----------------------------|
| <b>Bismarck</b>    | 570                       | 6,446.08             | 11.31                      |
| <b>Fargo</b>       | 520                       | 5,198.09             | 10.00                      |
| <b>Grand Forks</b> | 388                       | 3,389.24             | 8.74                       |
| <b>Moorhead</b>    | 308                       | 3,155.81             | 10.25                      |
| <b>West Fargo</b>  | 546                       | 5,507.89             | 10.09                      |

## Teacher Salary and Benefits

North Dakota defines teacher salary and benefits which include instructional costs of regular, special and career and technical education, as well as federal programs, *including classroom instructional paraprofessionals*.

|                    | Teacher Salary & Benefits | Percentage of Total Expenditures | Per Pupil |
|--------------------|---------------------------|----------------------------------|-----------|
| <b>Bismarck</b>    | \$119,928,460             | 58.2%                            | \$8,306   |
| <b>Fargo</b>       | \$123,859,700             | 57.5%                            | \$10,877  |
| <b>Grand Forks</b> | \$75,915,638              | 59.0%                            | \$10,038  |
| <b>Moorhead</b>    | \$66,706,319              | 59.6%                            | \$9,276   |
| <b>West Fargo</b>  | \$105,967,210             | 54.2%                            | \$8,081   |

The table below shows licensed teacher salary information for each district. According to the National Education Association, the average public school teacher starting salary is \$44,530 while the North Dakota average is \$42,393. West Fargo’s salary information is listed as adjusted for TFFR.

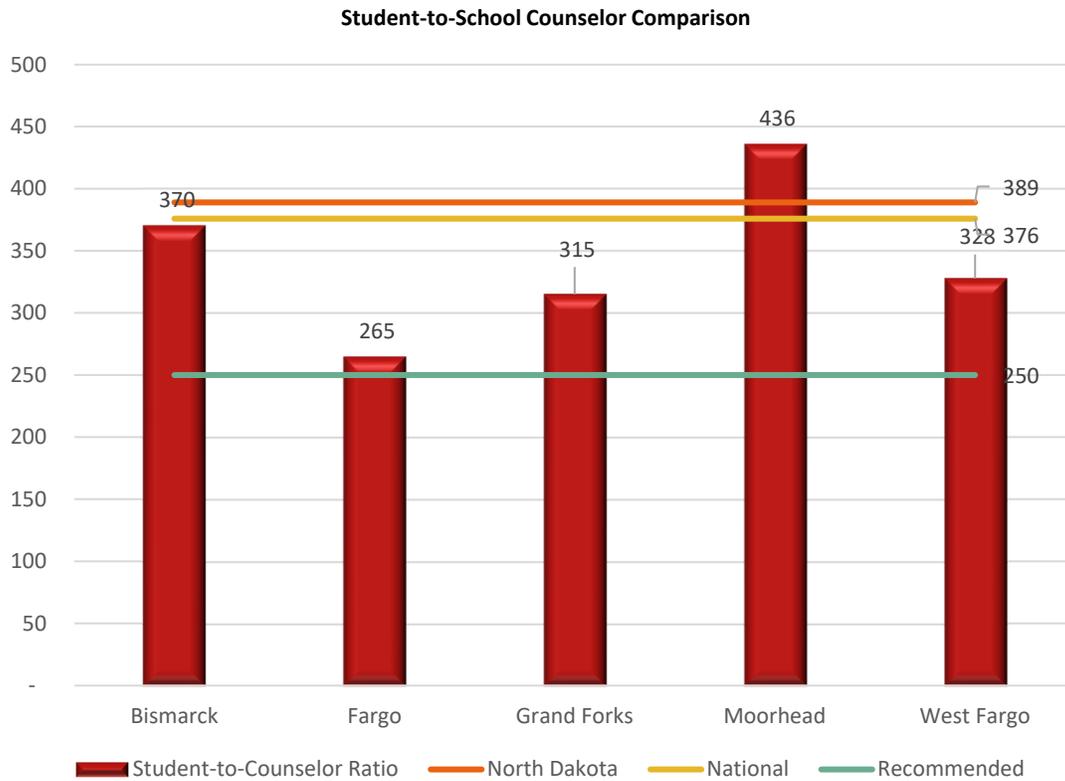
|                              | Base Salary per Matrix | Average Salary  | Average Compensation |
|------------------------------|------------------------|-----------------|----------------------|
| <b>Bismarck</b>              | \$50,775               | \$72,218        | \$101,084            |
| <b>Fargo</b>                 | \$47,393               | \$76,389        | \$99,867             |
| <b>Grand Forks</b>           | \$46,977               | \$67,181        | \$80,920             |
| <b>Moorhead</b>              | \$44,808               | \$74,334        | \$102,498            |
| <b>West Fargo (adjusted)</b> | \$45,496               | \$65,610        | \$100,005            |
| <i>National Average</i>      | <b>\$44,530</b>        | <b>\$69,597</b> |                      |
| <i>North Dakota Average</i>  | <b>\$42,393</b>        | <b>\$59,823</b> |                      |

### Licensed Support Staff

Licensed support staff includes the functional departments of librarians, counselors, and other instructional support staff.

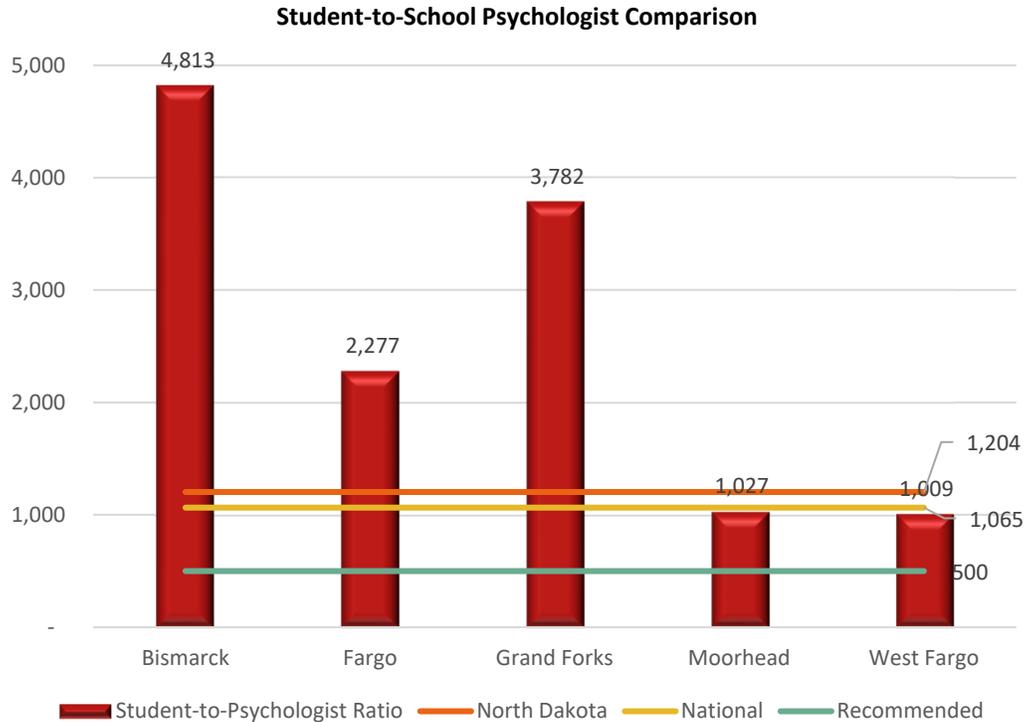
### School Counselors

The national average student to counselor ratio is 376:1 while the North Dakota ratio is 389:1. The American School Counselor Association (ASCA) recommends that schools strive to maintain a 250:1 ratio.



### School Psychologists

The National Association of School Psychologists (NASP) recommends a basic ratio of no more than 500 students per school. Most districts do not meet this standard. The national average ratio is estimated to be 1,065:1 with North Dakota averaging 1,204:1.



### Licensed Support Staff Salary and Benefits Expenditures

Licensed support staff salary and benefits include instructional support costs of regular, special and career and technical education, as well as federal programs.

|                    | Support Staff Salary & Benefits | Percentage of Total Expenditures | Support per Pupil |
|--------------------|---------------------------------|----------------------------------|-------------------|
| <b>Bismarck</b>    | \$17,323,140                    | 8.4%                             | \$1,200           |
| <b>Fargo</b>       | \$15,061,206                    | 7.0%                             | \$1,323           |
| <b>Grand Forks</b> | \$10,961,120                    | 8.5%                             | \$1,449           |
| <b>Moorhead</b>    | \$8,238,836                     | 7.4%                             | \$1,146           |
| <b>West Fargo</b>  | \$18,218,671                    | 9.3%                             | \$1,389           |

### Other Instructional Expenditures

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

|                    | Other Instructional Expenditures | Percentage of Total Expenditures |
|--------------------|----------------------------------|----------------------------------|
| <b>Bismarck</b>    | \$8,266,114                      | 4.0%                             |
| <b>Fargo</b>       | \$12,921,885                     | 6.0%                             |
| <b>Grand Forks</b> | \$7,922,150                      | 6.2%                             |
| <b>Moorhead</b>    | \$9,046,812                      | 8.1%                             |
| <b>West Fargo</b>  | \$15,836,458                     | 8.1%                             |

### Administration

North Dakota’s definition of administration expenditures includes those items related to school administration (principal’s office) and general administration (school board, special area administration, business office and other support services). Each district may have their own classification when it comes to identifying administrative versus other licensed positions.

#### Average Administrator Salary & Administration Expenditures

North Dakota average administrator salary includes the base contract plus additions to the base contract such as extended time, co-curricular, signing bonuses, substitute work and other pay for those with teaching licenses. Note that West Fargo contributes both the employer and employee shares of TFFR, therefore the salary amounts have been adjusted for comparison purposes.

|                    | Average Base | Average Salary | Average Compensation |
|--------------------|--------------|----------------|----------------------|
| <b>Bismarck</b>    | \$137,108    | \$139,495      | \$184,583            |
| <b>Fargo</b>       | \$130,426    | \$140,461      | \$179,339            |
| <b>Grand Forks</b> | \$133,557    | \$134,420      | \$161,834            |
| <b>Moorhead</b>    | \$103,852    | \$123,536      | \$163,061            |
| <b>West Fargo</b>  | \$110,113    | \$111,989      | \$167,116            |

|                    | School Administration | General Administration | Total Administration | Support per Pupil |
|--------------------|-----------------------|------------------------|----------------------|-------------------|
| <b>Bismarck</b>    | \$11,295,066          | \$12,526,552           | \$23,821,619         | \$1,650           |
| <b>Fargo</b>       | \$12,401,590          | \$14,333,772           | \$26,735,362         | \$2,348           |
| <b>Grand Forks</b> | \$6,391,079           | \$7,903,335            | \$14,294,414         | \$1,890           |
| <b>Moorhead</b>    | \$4,097,647           | \$2,883,584            | \$6,981,231          | \$971             |
| <b>West Fargo</b>  | \$9,460,738           | \$8,169,962            | \$17,630,700         | \$1,345           |

## Operations and Other Programs

### *Operations and Maintenance Expenditures*

Fargo Public Schools operates and maintains approximately 2.8 million square feet of building space in a district covering fifty-seven square miles. In a continued effort to follow the district’s long-range facilities plan, Fargo continues to invest in schools by ensuring the buildings are maintained to provide a quality school environment for all students.

|                    | <b>Operations, Maintenance, &amp; Capital Project Expenditures</b> | <b>Percentage of Total Expenditures</b> |
|--------------------|--|---|
| <b>Bismarck</b>    | \$23,521,582   | 11.4%                                   |
| <b>Fargo</b>       | \$27,530,068   | 12.8%                                   |
| <b>Grand Forks</b> | \$14,288,297   | 11.1%                                   |
| <b>Moorhead</b>    | \$20,912,356   | 18.7%                                   |
| <b>West Fargo</b>  | \$18,113,579   | 9.3%                                    |

### *School Facilities*

The following table summarizes the current school facilities operated by each district by instructional level.

|                    | <b>Elementary</b> | <b>Middle</b> | <b>High</b> | <b>Other</b> | <b>Total</b> |
|--------------------|-------------------|---------------|-------------|--------------|--------------|
| <b>Bismarck</b>    | 18                | 3             | 4           | 4            | 29           |
| <b>Fargo</b>       | 16                | 3             | 4           | 5            | 28           |
| <b>Grand Forks</b> | 10                | 3             | 3           | 3            | 19           |
| <b>Moorhead</b>    | 5                 | 2             | 2           | 1            | 10           |
| <b>West Fargo</b>  | 15                | 3             | 4           | 3            | 25           |

**Student Transportation Expenditures**

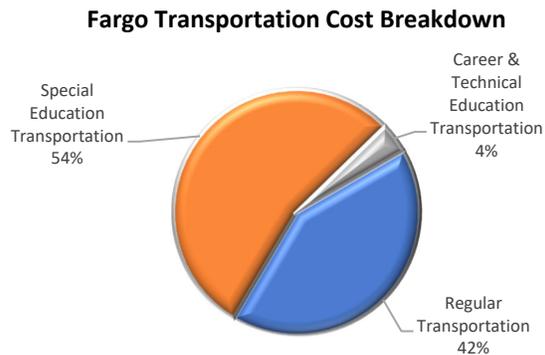
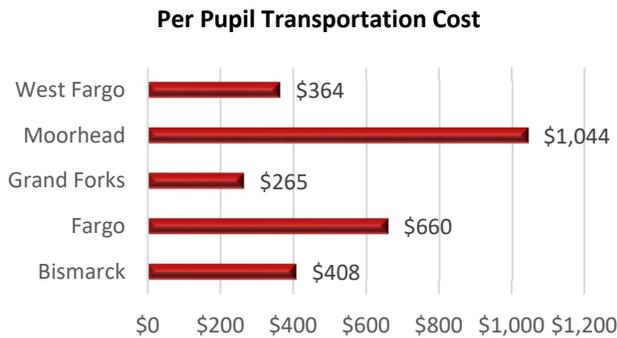
North Dakota student transportation expenditures include regular, special and career and technical education transportation. Transportation relating to extracurricular activities is not included in the following analysis.

Districts provide in city transportation based on walk-out distances.

|                    | Elementary Walk-Out                | Secondary Walk-Out                 |
|--------------------|------------------------------------|------------------------------------|
| <b>Bismarck</b>    | ½ Mile                             | ½ Mile                             |
| <b>Fargo</b>       | ½ Mile                             | 1 Mile                             |
| <b>Grand Forks</b> | *                                  | *                                  |
| <b>Moorhead</b>    | 1.0 mile straight line from school | 1.0 mile straight line from school |
| <b>West Fargo</b>  | 1.0 mile                           | 1.5 miles                          |

\*Grand Forks transports special education students, students from the Grand Forks Air Force Base to Central High School, students attending certain elementary schools (one location afternoon only) and middle schools (one location afternoon only).

|                    | Student Transportation Expenditures | Percentage of Total Expenditures | Per Pupil Transportation Cost |
|--------------------|-------------------------------------|----------------------------------|-------------------------------|
| <b>Bismarck</b>    | \$5,891,311                         | 2.9%                             | \$408                         |
| <b>Fargo</b>       | \$7,518,310                         | 3.5%                             | \$660                         |
| <b>Grand Forks</b> | \$2,002,873                         | 1.6%                             | \$265                         |
| <b>Moorhead</b>    | \$7,508,762                         | 6.7%                             | \$1,044                       |
| <b>West Fargo</b>  | \$4,773,299                         | 2.4%                             | \$364                         |



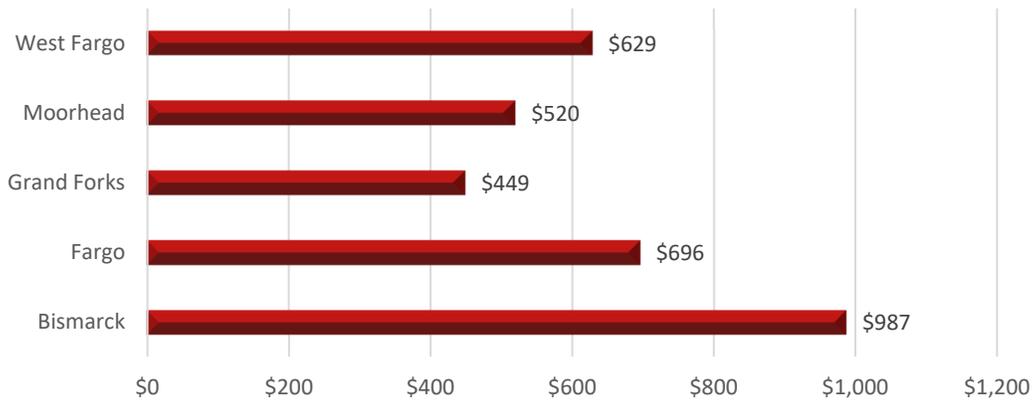
While most states provide funding to school districts for transportation, the amount varies widely. During the 2024 school year, the NDDPI provided the District transportation reimbursement in the amount of \$962,710, or about 13% of bussing costs, based on school year 2023 transportation information. The reimbursement formula is based on both miles and rides.

**Extracurricular Expenditures**

It is important to note that school districts apply different methods in reporting student activities expenditures. In North Dakota, some expenditures are reported through the general fund while others are reported through the student activities fund. The table below represents expenditures accounted for through both funds.

|                    | Student Activities Fund | General Fund | Total Extracurricular Expenditures |
|--------------------|-------------------------|--------------|------------------------------------|
| <b>Bismarck</b>    | \$7,041,204             | \$7,215,506  | \$14,256,710                       |
| <b>Fargo</b>       | \$7,630,138             | \$296,323    | \$7,926,460                        |
| <b>Grand Forks</b> | \$2,371,889             | \$1,025,680  | \$3,397,569                        |
| <b>Moorhead</b>    | \$695,546               | \$3,043,212  | \$3,738,758                        |
| <b>West Fargo</b>  | \$6,753,980             | \$1,490,786  | \$8,244,766                        |

**Per Pupil Extracurricular Cost**



**Other Program Expenditures**

In North Dakota, other program expenditures include Head Start, adult education, tuition for students attending school outside of their home district, debt service payments and fund transfers.

|                    | Adult, Community & Enterprise Services Expenditures | Tuition Expenditures | Debt Service & Transfer Expenditures | Total All Other Expenditures | Percentage of Total Expenditures |
|--------------------|---|----------------------|--------------------------------------|------------------------------|----------------------------------|
| <b>Bismarck</b>    | \$2,795,658   | \$2,333,208          | \$1,033,403                          | \$6,162,268                  | 3.0%                             |
| <b>Fargo</b>       | \$1,635,467   | \$2,293,219          | \$5,112,396                          | \$9,041,083                  | 4.2%                             |
| <b>Grand Forks</b> | \$3,461,713   | \$732,358            | \$22,316                             | \$4,216,386                  | 3.3%                             |
| <b>Moorhead</b>    | \$2,634,435   | \$488,053            | \$11,674,499                         | \$14,796,987                 | 13.2%                            |
| <b>West Fargo</b>  | \$1,967,548   | \$2,140,005          | \$14,161,475                         | \$18,269,027                 | 9.3%                             |

## General Fund Balance

### Ending Fund Balance

The Government Finance Officers Association (GFOA) recommends, at a minimum, that general-purpose governments, regardless of size, maintain unrestricted budgetary fund balance in their general fund of **no less than two months of regular general fund operating revenues** or regular general fund operating expenditures. When comparing ending general fund balances, Fargo had the highest ending funding balance of the districts evaluated at \$39 million, representing approximately 2.2 months of operating expenditures.

|                    | Ending Fund Balance | Total Expenditures | Percentage of Expenditures | Months Operating Expenditures |
|--------------------|---------------------|--------------------|----------------------------|-------------------------------|
| <b>Bismarck</b>    | \$16,066,918        | \$206,238,688      | 7.8%                       | 0.93                          |
| <b>Fargo</b>       | \$39,060,555        | \$215,445,626      | 18.1%                      | 2.18                          |
| <b>Grand Forks</b> | \$10,874,203        | \$128,623,685      | 8.5%                       | 1.01                          |
| <b>Moorhead</b>    | \$12,994,372        | \$111,885,554      | 11.6%                      | 1.39                          |
| <b>West Fargo</b>  | \$24,433,850        | \$195,526,431      | 12.5%                      | 1.50                          |

## Section II: Special Education

This section assesses district funding and spending on special education programs and services.

### Special Education Child Count

North Dakota school districts are required to submit to NDDPI their unduplicated count of children receiving special services each December. The table below displays the child count for the comparison districts and the percentage of special education students in each district.

|                    | Special Services Child Count | ADM       | %      |
|--------------------|------------------------------|-----------|--------|
| <b>Bismarck</b>    | 2,091                        | 14,438.00 | 14.48% |
| <b>Fargo</b>       | 1,986                        | 11,387.40 | 17.44% |
| <b>Grand Forks</b> | 1,399                        | 7,563.15  | 18.50% |
| <b>Moorhead</b>    | 1,427                        | 7,371.00  | 19.36% |
| <b>West Fargo</b>  | 1,903                        | 13,112.97 | 14.51% |

### Special Education Revenues

Since its initial enactment, the Individuals with Disabilities Education Act (IDEA) has included a commitment to pay 40% of the excess costs of educating students with disabilities. According to the National Education Association, the federal share is less than 14%. This lack of funding creates a shortfall that places a burden on state and local education agencies to fill in the remaining funding gap.

Comparison of federal special education revenue and funding per student are depicted in the following tables:

|                    | Total Federal Revenue | Federal Special Education Revenue | % Federal Special Education Revenue |
|--------------------|-----------------------|-----------------------------------|-------------------------------------|
| <b>Bismarck</b>    | \$19,274,923          | \$5,670,053                       | 29.42%                              |
| <b>Fargo</b>       | \$27,200,817          | \$3,656,410                       | 13.44%                              |
| <b>Grand Forks</b> | \$21,423,236          | \$2,649,645                       | 12.37%                              |
| <b>Moorhead</b>    | \$5,851,612           | \$1,792,847                       | 30.64%                              |
| <b>West Fargo</b>  | \$20,372,020          | \$4,970,056                       | 24.40%                              |

|                    | Federal IDEA Revenue | Federal IDEA Funding per Student |
|--------------------|----------------------|----------------------------------|
| <b>Bismarck</b>    | \$4,207,708          | \$2,012                          |
| <b>Fargo</b>       | \$3,656,410          | \$1,841                          |
| <b>Grand Forks</b> | \$2,615,102          | \$1,869                          |
| <b>Moorhead</b>    | \$1,792,847          | \$1,256                          |
| <b>West Fargo</b>  | \$3,009,618          | \$1,582                          |

North Dakota school districts incur the full cost of educating students with disabilities based upon an approved contract and are subsequently reimbursed for amounts more than the cost cap, which is four times the state average cost for regular education. The fiscal 2024 cost caps were as follows based on a 175-day calendar year:

|                         | State Average Cost | 2022-2023 Cost Cap |
|-------------------------|--------------------|--------------------|
| Elementary (Grades 1-8) | \$15,365           | \$56,080           |
| Secondary (Grades 9-12) | \$16,398           | \$60,213           |

## Special Education Expenditures

### Expenditures by Category Type

The following information displays the breakdown of special education costs by expenditure type. The information does not include transportation or tuition paid to other districts to educate students with disabilities.

|                     | Fargo        | %   | Bismarck     | %   | Grand Forks  | %   | Moorhead     | %   | West Fargo   | %   |
|---------------------|--------------|-----|--------------|-----|--------------|-----|--------------|-----|--------------|-----|
| Salaries & Benefits | \$37,554,791 | 97% | \$34,650,056 | 90% | \$21,728,653 | 56% | \$22,900,839 | 59% | \$31,750,290 | 82% |
| Purchased Services  | \$582,110    | 2%  | \$6,245,883  | 16% | \$2,845,359  | 7%  | \$1,617,945  | 4%  | \$2,785,732  | 7%  |
| Supplies & Other    | \$573,776    | 1%  | \$276,499    | 1%  | \$222,135    | 1%  | \$314,834    | 1%  | \$947,219    | 2%  |
| Total Expenditures  | \$38,710,677 |     | \$41,172,437 |     | \$24,796,146 |     | \$24,833,618 |     | \$35,483,240 |     |

## Special Education Funding Shortfall

As mentioned previously, a funding shortfall exists in special education. The table below depicts the local cost and local cost percentage school districts must fund to cover the costs of educating students with special needs.

|             | Special Education Revenues | Special Education Expenditures | Local Special Education Expenditures | Local % |
|-------------|----------------------------|--------------------------------|--------------------------------------|---------|
| Bismarck    | \$31,636,309               | \$38,710,677                   | \$7,074,368                          | 18.3%   |
| Fargo       | \$29,174,512               | \$41,172,437                   | \$11,997,925                         | 29.1%   |
| Grand Forks | \$16,115,042               | \$24,796,146                   | \$8,681,104                          | 35.0%   |
| Moorhead    | \$20,171,278               | \$24,833,618                   | \$4,662,340                          | 18.8%   |
| West Fargo  | \$28,457,359               | \$35,483,240                   | \$7,025,881                          | 19.8%   |

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