

Bismarck Public Schools

Comparability Report

FY 2024-2025



BISMARCK
PUBLIC SCHOOLS

Contents

Introduction	3
Section I: Revenues, Fund Balances and Expenditures	4
Historical Financial Statements by Object	4
General Fund Revenues	8
Taxable Valuation and Levies	8
Bismarck Public Schools Mill Levy History	10
5-Year Historical General Fund Certified Levy Amount and Budget Increase	11
Local Tax Revenue	11
State Revenue	12
Federal Revenue	13
Total Revenues	14
General Fund-Fund Balances	15
Ending Fund Balance	15
Bismarck Public Schools Historical Fund Balance Analysis	16
General Fund Expenditures	17
Instructional and Administrative Expenditures	17
Support Program Expenditures	27
School Facilities	27
Section II: Special Education	30
Special Education Child Count	30
Special Education Revenues and Expenditures	31
Special Education Total Expenditures per Child Count	32

Introduction

This document is a comparison of Bismarck Public Schools to the finances of five North Dakota districts. Using data from the 2024 & 2025 “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.

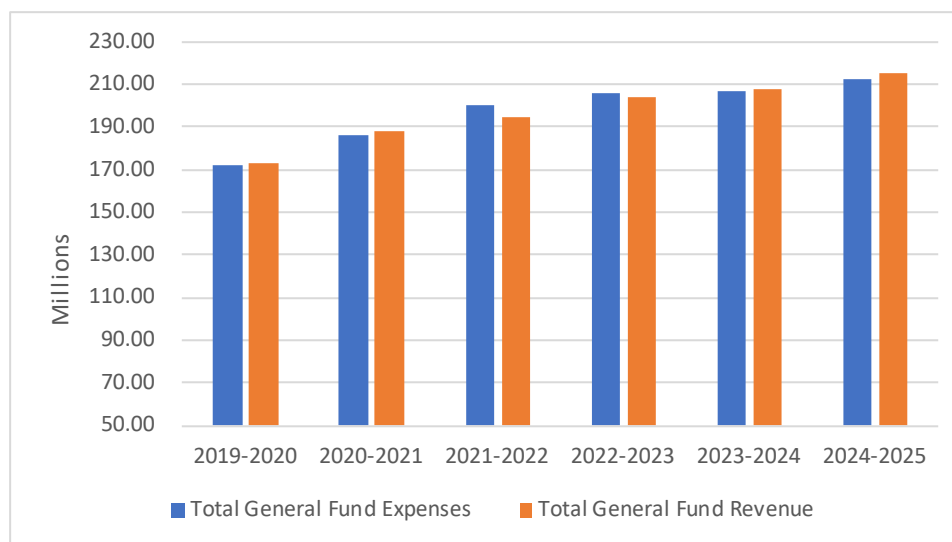
	GENERAL FUND 2020-2021	GENERAL FUND 2021-2022	GENERAL FUND 2022-2023	GENERAL FUND 2023-2024	GENERAL FUND 2024-2025
REVENUES					
Property Tax Revenue					
Property Tax	\$ 36,343,638	\$ 37,048,354	\$ 42,446,357	\$ 46,786,566	\$ 49,712,643
Revenue in Lieu of Taxes	793,162	286,847	1,453,162	1,321,363	1,903,495
Subtotal	37,136,800	37,335,202	43,899,519	48,107,929	51,616,138
Tuition					
Regular Tuition / LEAs	596,525	483,576	664,602	603,874	710,249
Subtotal	596,525	483,576	664,602	603,874	710,249
Other Local Revenue					
Investment / Interest Income	71,881	72,144	1,083,743	2,941,197	2,628,630
Athletic Event Admission Fees	280,923	512,441	581,755	570,998	634,959
Co-Curricular User Fees	198,671	217,305	221,332	228,430	219,372
Rental Income - Gyms	101,738	131,508	107,142	164,368	204,545
Contracted Educational Services	266,377	276,115	183,501	181,729	196,562
Burleigh County Contracted Services	9,418	12,920	-	-	-
Miscellaneous	326,169	239,170	116,642	97,247	68,778
Subtotal	1,255,177	1,461,603	2,294,115	4,183,969	3,952,846
State Revenue					
State Per Pupil Aid	119,168,009	121,535,616	125,706,837	130,442,780	135,382,105
State Transportation Aid	1,239,086	1,281,041	1,276,557	1,133,109	1,113,145
Special Education	1,239,842	1,086,479	1,139,873	1,194,036	1,454,573
Career and Technical Education	468,491	460,743	458,248	529,705	618,623
Adult Education	362,500	390,000	393,000	393,000	397,250
English Learners	8,308	-	-	-	-
State Tuition Payments	543,011	558,154	404,170	439,198	470,313
Behavioral Health	210,848	133,130	200,298	343,579	811,372
Miscellaneous	-	-	-	213,648	303,985
Subtotal	123,240,095	125,445,163	129,578,983	134,689,055	140,551,366
Federal Revenue					
Title I	2,924,291	3,178,372	3,172,359	4,353,519	4,706,578
Title II	1,047,421	1,025,367	1,127,925	1,483,510	1,813,033
Title III Language Instruction	53,009	30,139	48,583	25,146	76,951
IDEA-B	3,647,049	3,399,792	3,937,770	4,155,276	4,275,053
Carl Perkins	235,344	224,355	301,522	288,414	266,271
Head Start	2,480,934	1,992,987	2,052,080	2,179,919	2,272,125
USDA Head Start Reimbursements	56,232	119,578	128,012	134,501	139,626
Title VII Indian Education	301,374	284,486	355,591	397,288	397,145
Adult Education	92,500	58,938	129,882	96,973	98,996
E Rate Rebate	86,219	144,390	-	-	-
FEMA	-	-	208,912	751,622	39,565
Preschool Incentive	67,166	68,309	68,480	72,432	78,598
Early Intervention	2,502,448	-	-	-	-

	GENERAL FUND 2020-2021	GENERAL FUND 2021-2022	GENERAL FUND 2022-2023	GENERAL FUND 2023-2024	GENERAL FUND 2024-2025
Title XIX	462,832	967,843	829,298	1,462,345	2,114,341
Johnson O'Malley	41,220	52,720	86,791	42,155	48,329
Nutrition Educations & Training	79,849	110,418	117,583	134,953	137,226
McKinney Vento	19,733	53,156	58,443	81,043	125,179
Clean Diesel	-	27,500	31,625	-	-
Refugee	-	19,990	58,091	205,572	142,846
Vocational Rehabilitation	272,992	296,027	284,820	332,472	274,278
Striving Readers/CLSD	2,697,700	1,656,032	985,477	829,548	893,333
ESSER	8,833,872	15,842,131	13,630,087	2,506,832	121,481
EANS	-	158,394	3,078	-	-
Other	111,318	72,687	7,358	93,877	44,320
Subtotal	26,013,503	29,783,609	27,623,767	19,627,397	18,065,274
Other Sources					
Sale of Property	-	-	10,000	-	50,000
Teacher Learning Center	5,000	5,000	5,000	5,000	5,000
Admin Fees	12,318	45,468	806	15,663	16,940
Subtotal	17,318	50,468	15,806	20,663	71,940
Total General Fund Revenues	\$ 188,259,419	\$ 194,559,620	\$ 204,076,792	\$ 207,232,887	\$ 214,967,813
EXPENDITURES					
Salaries					
Teachers	\$ 75,540,763	\$ 78,175,061	\$ 81,376,838	\$ 75,936,780	\$ 78,514,114
Administration	6,404,806	7,221,751	7,791,454	8,781,541	9,928,918
Professional Support	8,488,963	8,368,205	8,523,997	9,125,735	9,007,607
Hourly Support	21,773,428	23,124,489	23,721,810	24,764,081	25,601,785
Summer School Teachers	-	-	-	2,177,599	1,959,049
Substitute Teachers	-	-	-	2,806,798	2,809,846
Extra Duty / Coaches	-	-	-	3,890,408	4,008,122
Subtotal	112,207,960	116,889,505	121,414,099	127,482,942	131,829,441
Benefits					
Fringe	45,052,085	46,773,635	48,767,959	49,846,822	50,348,440
Purchased Professional Services					
Computer Software Consultants	1,514	1,565	8,242	893	918
Contracted Busing	2,715,495	2,821,420	2,938,132	3,173,918	3,225,135
Fees	39,388	41,399	39,614	33,565	29,120
Legal Services	33,408	22,416	84,586	34,817	8,583
Other Consultants	-	43,641	86,852	79,099	96,638
Other Professional	30,017	30,442	32,732	83,757	39,158
Other Professional Education	110,069	109,583	78,652	75,922	75,858
Police Youth Bureau	3,500	-	-	-	-
Professional Development	144,843	198,059	173,088	286,235	251,899
Referees/Judges	202,775	271,609	294,241	311,513	382,381
Special Education Consultants	3,117	4,369	4,988	2,820	5,150
Workshop Consultants	1,802,823	1,258,485	1,449,990	1,486,633	1,812,024
Subtotal	5,086,949	4,802,988	5,191,117	5,569,172	5,926,864

	GENERAL FUND 2020-2021	GENERAL FUND 2021-2022	GENERAL FUND 2022-2023	GENERAL FUND 2023-2024	GENERAL FUND 2024-2025
<i>Purchased Property Services</i>					
Asbestos	18,723	74,010	35,016	110,219	6,333
Building & Site Repairs	921,163	1,124,372	1,137,283	1,302,005	1,427,979
Elevator Maintenance	30,113	33,832	34,509	35,568	35,942
Equipment Rental	10,656	11,703	6,314	6,257	76,832
Equipment Repairs	295,513	374,656	630,692	635,186	612,566
Exterminating	6,324	6,808	9,476	10,384	9,136
Fire Extinguisher	5,602	5,756	-	11,299	9,579
Land & Building Rental	410,072	301,458	370,253	410,333	416,446
Laundry	8,053	5,679	4,359	5,719	5,888
Lawn Care	-	-	-	-	21,990
Other Contract Maintenance	31,079	30,167	40,189	56,630	21,958
Security	-	1,576	-	-	-
Snow Removal	19,957	165,849	441,499	105,465	89,035
Software Maintenance	-	-	-	-	2,476
Waste Removal	159,740	179,997	196,436	203,734	226,333
Subtotal	1,916,995	2,315,864	2,906,026	2,892,799	2,962,493
<i>Utilities</i>					
Electricity	1,927,290	1,965,866	2,137,062	2,164,012	2,126,492
Natural Gas	398,498	693,638	884,515	495,658	574,241
Water and Sewer	604,936	666,143	681,451	503,127	533,501
Subtotal	2,930,724	3,325,648	3,703,028	3,162,797	3,234,234
<i>Other Purchased Services</i>					
Athletic Away Expenses	57,768	100,010	187,682	154,322	225,302
Brochures / Publications	10,040	5,400	11,012	13,114	23,369
Cell Phone	148,235	134,030	138,492	142,548	129,714
Field Trips / Student Transportation	427,214	679,826	893,489	977,324	1,108,483
Insurance	275,582	310,237	429,123	481,405	554,642
Mileage Reimbursement	119,753	38,152	42,386	45,659	47,842
Postage	45,260	44,566	20,233	39,778	40,207
Printing	186,849	235,989	261,814	310,190	336,860
Student Activity Fees	13,229	21,203	25,777	35,538	19,819
Telephone	82,988	35,293	36,400	43,644	34,435
Travel	13,873	221,374	387,065	490,113	721,089
Tuition In-State	1,853,570	1,667,565	1,802,512	2,333,208	2,444,598
Tuition Out-of-State	-	-	-	-	3,807
Subtotal	3,234,361	3,493,647	4,235,985	5,066,843	5,690,167
<i>Supplies and Materials</i>					
Awards	1,480	3,237	4,368	5,185	5,569
Books	1,079,448	1,052,893	909,626	1,307,584	565,576
Computer Software	1,177,087	1,021,341	1,047,765	1,448,041	1,459,528
Custodial Supplies	373,728	322,170	376,523	386,732	391,464
Food	21,881	82,553	95,212	109,474	100,939
Gas, Oil & Accessories	(238,161)	(308,881)	(150,277)	(391,632)	(476,415)
Parent Activities	235	25	25	-	55
Supplies and Materials	3,240,045	3,158,599	2,996,140	2,675,413	3,245,408
Testing Material - Guidance	228,421	245,764	233,429	200,897	216,051
Playground Repair Supplies	-	17,637	24,941	23,024	26,240
Tickets	10,910	-	-	-	-
Training Supplies	7,342	9,006	15,838	20,655	20,936
Subtotal	5,902,416	5,604,345	5,553,590	5,785,373	5,555,351

	GENERAL FUND 2020-2021	GENERAL FUND 2021-2022	GENERAL FUND 2022-2023	GENERAL FUND 2023-2024	GENERAL FUND 2024-2025
Property Purchases					
Buildings	1,892,062	312,884	1,616,302	288,722	248,134
Carpet Replacement	238,274	391,303	225,785	239,595	327,106
Equipment, Furniture & Fixtures	5,305,605	2,409,858	2,294,686	3,023,933	4,120,829
High School House	11,420	5,819	3,107	5,797	-
Land	609,054	130,934	128,477	91,700	106,422
Lease Payments	88,539	82,394	57,109	57,874	56,857
Portable Classrooms	119,185	21,406	27,134	57,005	39,158
Roof Repairs	327,687	392,330	52,694	215,805	-
Vehicles	339,110	328,491	462,506	333,753	43,216
Subtotal	8,930,936	4,075,419	4,867,800	4,314,184	4,941,722
Other Sources					
Indirect Cost	62,230	56,847	68,073	83,143	106,508
Interest Expense	109,182	1,310,573	190,980	174,276	153,682
Licenses / Permits / Registrations	457,748	1,068,752	454,278	666,467	679,553
Organizational Dues	135,650	169,808	257,319	310,030	321,651
Other Fees	16,882	26,764	33,554	44,715	60,735
Principal Redemption	475,149	859,493	818,836	859,127	904,192
Transfers to Debt Service	-	9,000,000	7,000,000	-	-
Subtotal	1,256,841	12,492,237	8,823,040	2,137,758	2,226,321
Total General Fund Expenses	\$ 186,519,267	\$ 199,773,288	\$ 205,462,644	\$ 206,258,690	\$ 212,715,033
Excess Revenues Over (Under) Expenses	\$ 1,740,152	\$ (5,213,668)	\$ (1,385,852)	\$ 974,197	\$ 2,252,780

Source: Bismarck Public Schools Business Office



General Fund Revenues

Taxable Valuation and Levies

Bismarck Public Schools Mill Levy in Dollars Summary

Fund	2020-2021	2021-2022*	2022-2023	2023-2024	2024-2025
General & Misc.	\$37,848,318	\$39,090,549	\$44,812,589	\$50,062,879	\$53,329,194
Building	\$5,107,735	\$5,275,378	\$5,757,460	\$6,298,802	\$6,628,862
Debt Service	\$10,598,551	\$10,603,509	\$10,567,562	\$10,525,298	\$10,433,829
Special Assessment	\$1,195,210	\$1,577,338	\$575,746	\$629,880	\$662,886
Total Levy	\$54,749,814	\$56,546,774	\$61,713,357	\$67,516,859	\$71,054,771

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

Bismarck Public Schools Levy in Mills Summary

Fund	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025
General & Misc.	74.10	74.10	77.83	79.49	80.45
Building	10.00	10.00	10.00	10.00	10.00
Debt Service	20.75	20.10	18.36	16.71	15.74
Special Assessment	2.34	2.99	1.00	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	0	0	0	0	0
Percent Change from Previous Year	0%	0%	0%	0%	0%

[Bismarck Public Schools Business Office]

Bismarck Public Schools Effect of Each Mill

Tax Return: Each mill will return \$662,886 on a taxable valuation of \$662,886,186.				
	Value of one mill:			\$662,886
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>0.10719</u>	<u>0.10719</u>	<u>0.10719</u>	<u>0.10719</u>
YEARLY TAX OBLIGATION	\$482.36	\$602.94	\$723.53	\$964.71
MONTHLY TAX OBLIGATION	\$40.20	\$50.25	\$60.29	\$80.39

[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 2024-2025

	Value of a Mill	General Fund Mill Levy ¹	Total Mill Levy
Fargo	\$569,602	126.78	154.13
Minot	\$245,869	83.20	136.35
Grand Forks	\$300,905	85.88	130.50
West Fargo	\$610,621	85.11	129.42
Mandan	\$188,134	71.53	128.14
Bismarck	\$662,886	80.45	107.19

[ND Department of Public Instruction, 2025 School Finance Facts – other districts] / [Bismarck Public Schools Business Office - BPS]

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

Bismarck Public Schools Mill Levy History

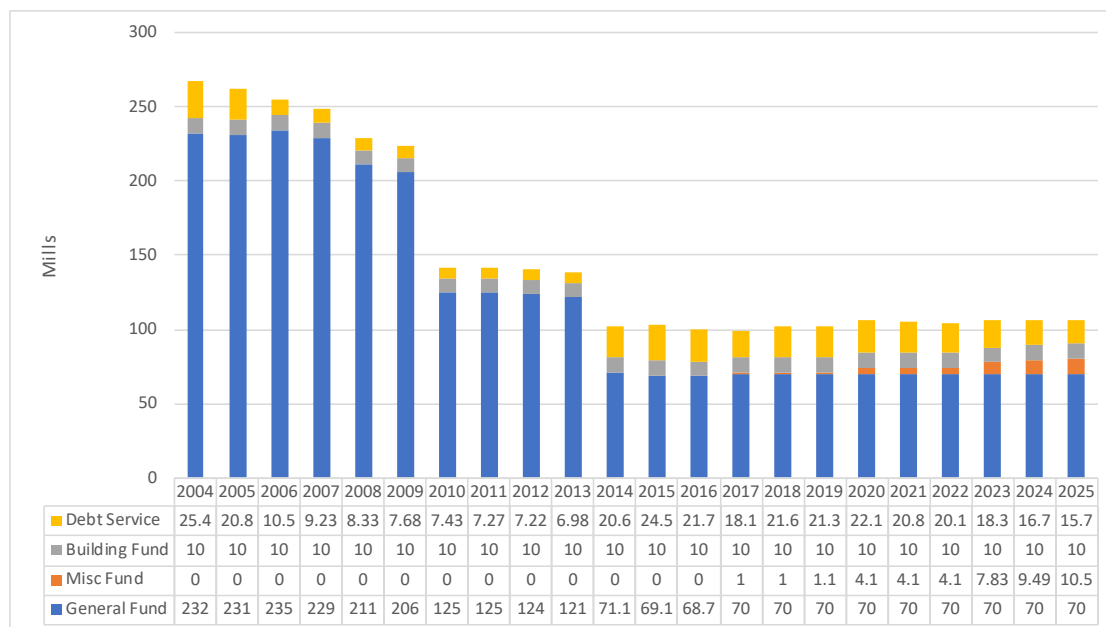
Over the past twenty years, Bismarck Public Schools has decreased the general fund mill levy by a total of 158.81 mills. 125.0 mills were decreased due to required legislative action (75 mill decrease in fiscal year 2010 and 50 mill decrease in fiscal year 2014). 35.98 mills were decreased through demonstrated 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
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
2025	70.00	10.45	10.00	15.74	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
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
2025	80.45	\$662,886	\$71,054,771	\$220,115,544

[Bismarck Public Schools Business Office]

Local Tax Revenue

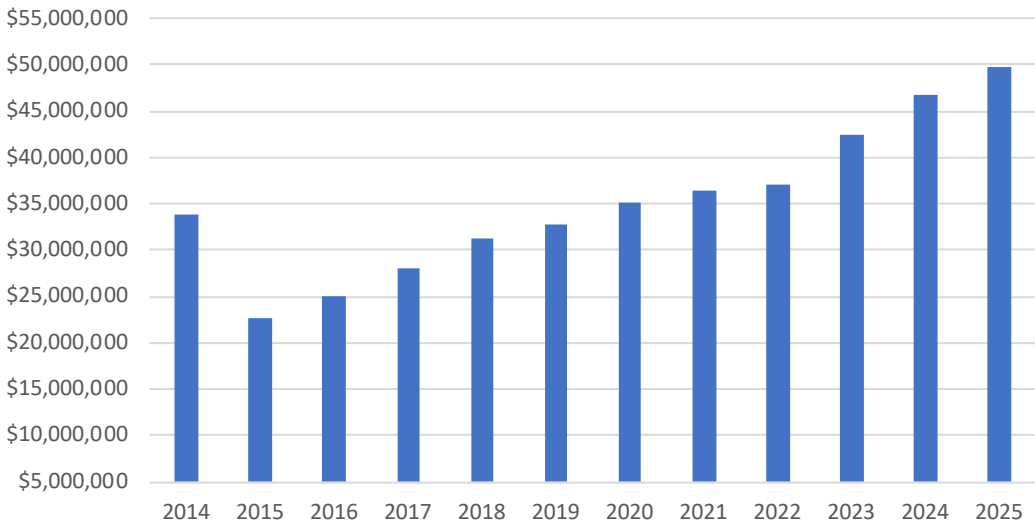
Local tax revenue includes property taxes, tuition and miscellaneous levies, and other taxes received such as electric, telecommunications, mobile home, and tax credits. It is important to note that while all districts levy for property taxes, other tax revenue sources vary.

Local Tax Revenue 2024-2025

	General Fund Mills Levied	Total Tax Revenue	Percentage of Total Revenue	Tax Revenue per ADM
Fargo	126.78	\$68,629,286	33.50%	\$5,827.98
West Fargo	85.11	\$50,270,604	24.21%	\$3,753.79
Bismarck	80.45	\$49,712,643	23.13%	\$3,370.98
Mandan	71.53	\$14,006,609	20.78%	\$3,210.98
Grand Forks	85.88	\$24,542,151	19.08%	\$3,191.17
Minot	83.20	\$20,749,725	16.40%	\$2,666.85

[ND School District Financial Reports 2024-2025 - Note: School districts may not report data consistently]

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



State Revenue

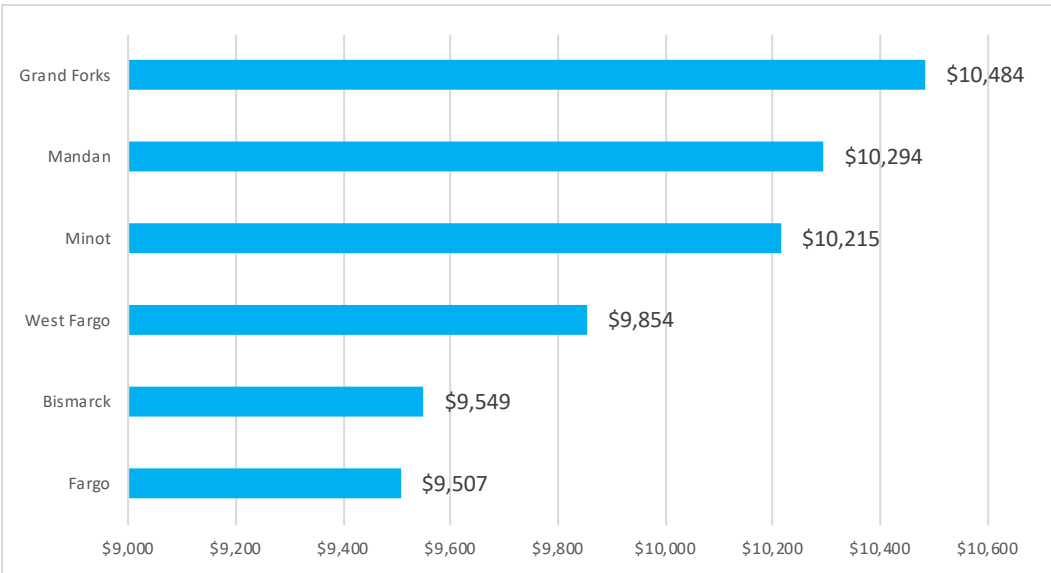
With the shift by the legislature to lower property tax burden, all districts received more than 60% of their total revenue from state aid. State aid includes per pupil, transportation, state child placement, career and technical education, and handicapped program aid.

State Revenue 2024-2025

	Total State Revenue	Percentage of Total Revenue	State Revenue per ADM
Grand Forks	\$80,625,366	62.7%	\$10,484
Mandan	\$44,904,164	66.6%	\$10,294
Minot	\$79,477,884	62.8%	\$10,215
West Fargo	\$131,957,957	63.5%	\$9,854
Bismarck	\$140,825,643	65.5%	\$9,549
Fargo	\$111,949,527	54.6%	\$9,507

[ND Department of Public Instruction, 2026 School Finance Facts - Note: School districts may not report data consistently]

State Revenue per ADM 2024-2025



Federal Revenue

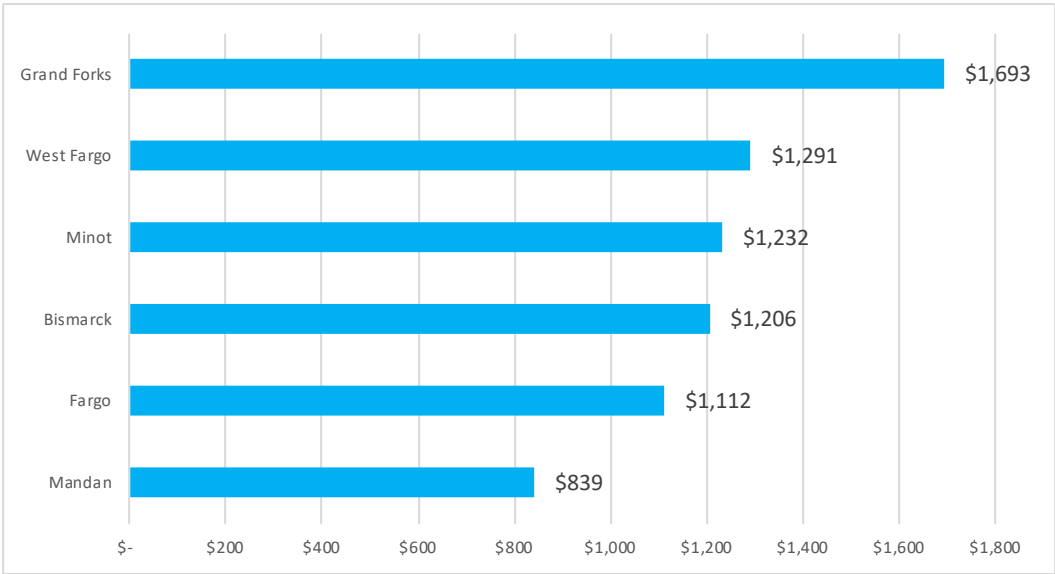
Most districts receive a small portion of total revenue from federal sources. The majority of this is pass-through funding for programs such as Title I and IDEA-B. Bismarck, Grand Forks and Minot receive a significant portion of their federal funds through the Head Start program.

Federal Revenue 2024-2025

	Total Federal Revenue	Percentage of Total Revenue	Federal Revenue per ADM
Grand Forks	\$13,020,753	10.1%	\$1,693
West Fargo	\$17,292,999	8.3%	\$1,291
Minot	\$9,581,900	7.6%	\$1,232
Bismarck	\$17,782,133	8.3%	\$1,206
Fargo	\$13,094,755	6.4%	\$1,112
Mandan	\$3,659,974	5.4%	\$839

[ND Department of Public Instruction, 2026 School Finance Facts - Note: School districts may not report data consistently]

Federal Revenue per ADM 2024-2025



Total Revenues

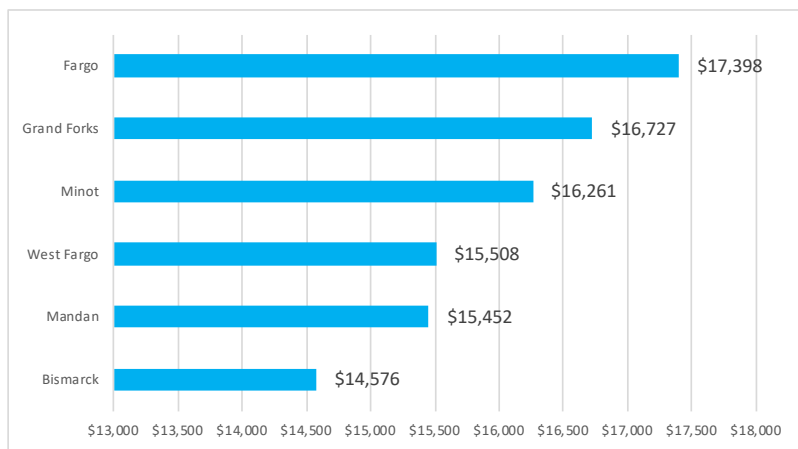
Total General Fund revenue is derived from property taxes, state funding, federal grant funding, tuition, and other local/county resources.

Total General Fund Revenues 2024-2025

	ADM	Total Revenue	Revenue per ADM
Fargo	11,775.83	\$204,874,162	\$17,398
Grand Forks	7,690.65	\$128,640,871	\$16,727
Minot	7,780.61	\$126,521,489	\$16,261
West Fargo	13,391.97	\$207,680,472	\$15,508
Mandan	4,362.10	\$67,404,140	\$15,452
Bismarck	14,747.22	\$214,958,949	\$14,576

[ND Department of Public Instruction, 2026 School Finance Facts - Note: School districts may not report data consistently]

General Fund Revenue per ADM 2024-2025



General Fund-Fund Balances

Ending Fund Balance

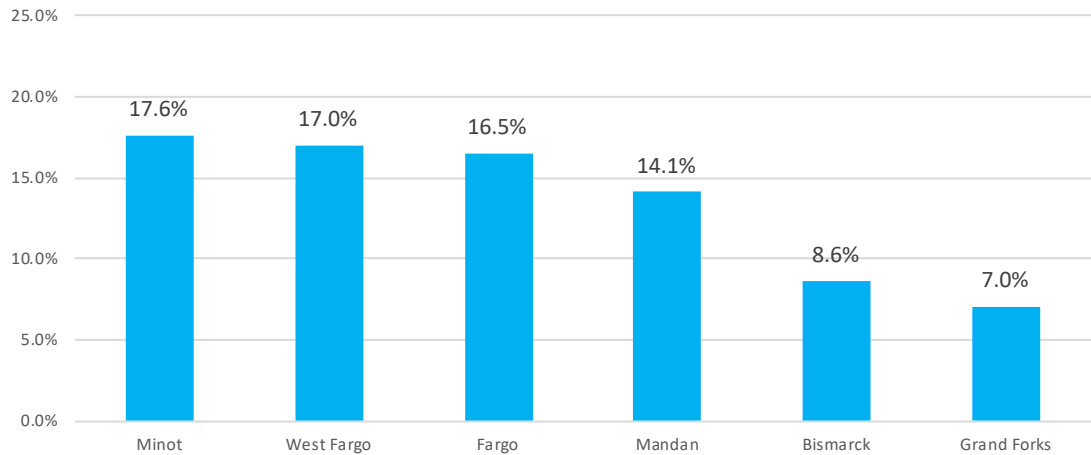
When comparing ending general fund balances, Bismarck had the fifth lowest ending funding balance as a percentage of expenditures of the districts evaluated at 7.4%, representing approximately 1.5 months of operating expenditures.

Ending General Fund Balance as % of Expenditures 2024-2025

	Ending Fund Balance	Total Expenditures	Ending Fund Balance as a Percentage of Expenditures
Minot	\$22,106,678	\$125,441,281	17.6%
West Fargo	\$33,665,308	\$198,449,015	17.0%
Fargo	\$34,566,796	\$209,367,922	16.5%
Mandan	\$9,442,105	\$67,066,493	14.1%
Bismarck	\$18,329,697	\$212,696,170	8.6%
Grand Forks	\$9,114,043	\$129,339,404	7.0%

[ND Department of Public Instruction, 2026 School Finance Facts - Note: School districts may not report data consistently]

Ending General Fund Balance as % of Expenditures 2024-2025



Bismarck Public Schools Historical Fund Balance Analysis

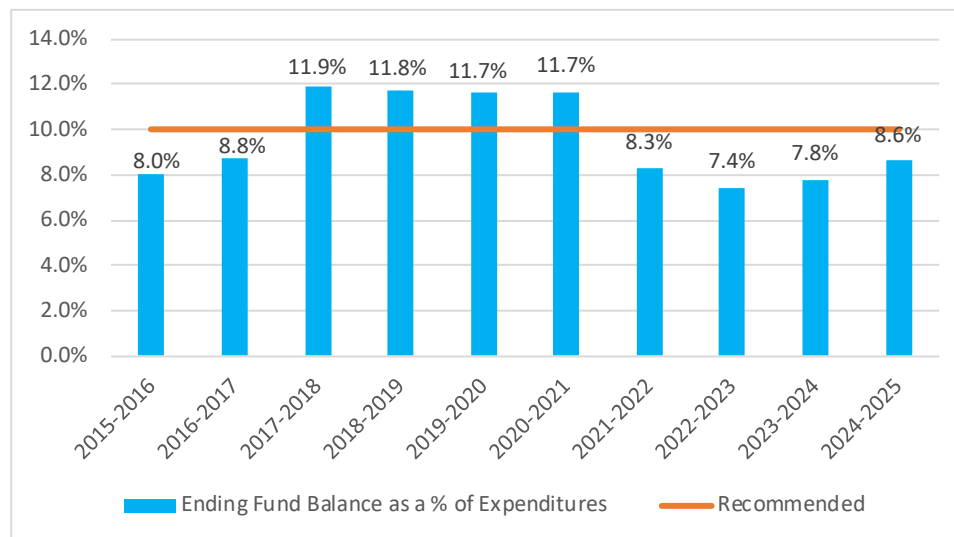
The charts below display Bismarck Public School's general fund balance as a percentage of expenditures for the past ten years.

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 FY 2024-2025 general fund balance is at 8.6% of total general fund expenditures.

	Ending Fund Balance	Total Expenditures	Ending Fund Balance as a Percentage of Expenditures
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%
2024-2025	\$18,329,697	\$212,696,170	8.6%

[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.

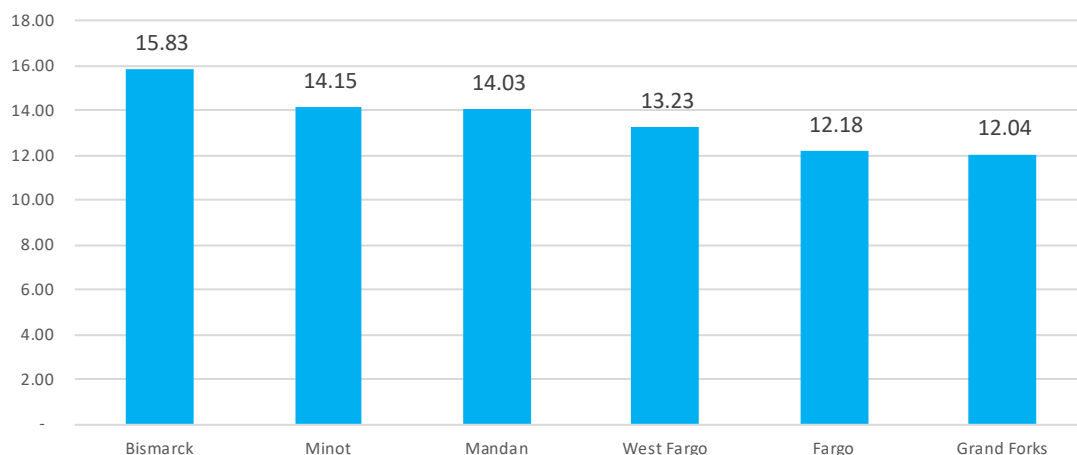
Teachers, Administrators, and Student-Teacher Ratios 2024-2025

	ADM	Total Fall Enrollment ¹	Teachers	Other Licensed Personnel	Administrators	Total FTEs	Student-Teacher Ratio (ADM per Teacher)
Bismarck	14,747.22	13,749	931.6	174.5	49.5	1,155.6	15.83
Minot	7,780.61	7,519	550.0	98.5	31.0	679.5	14.15
Mandan	4,362.10	4,395	311.0	52.0	16.0	379.0	14.03
West Fargo	13,391.97	12,995	1,012.5	168.4	49.4	1,230.3	13.23
Fargo	11,775.83	11,281	966.5	153.8	55.9	1,176.2	12.18
Grand Forks	7,690.65	7,679	638.7	123.6	30.0	792.3	12.04

[ND Department of Public Instruction, 2025 & 2026 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 2024-2025



Teacher Salary and Benefits Expenditures

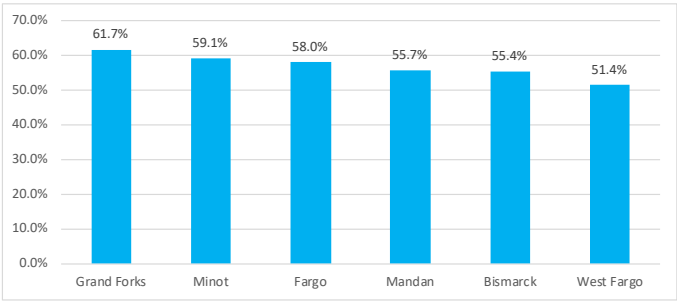
Teacher salary and benefits expenditures include instructional costs of regular, special and career and technical education, as well as federal programs, including classroom instructional para professionals. All districts reported spending more than 50% of their total expenditures on teacher salaries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

Teacher Salary and Benefits Expenditures 2024-2025

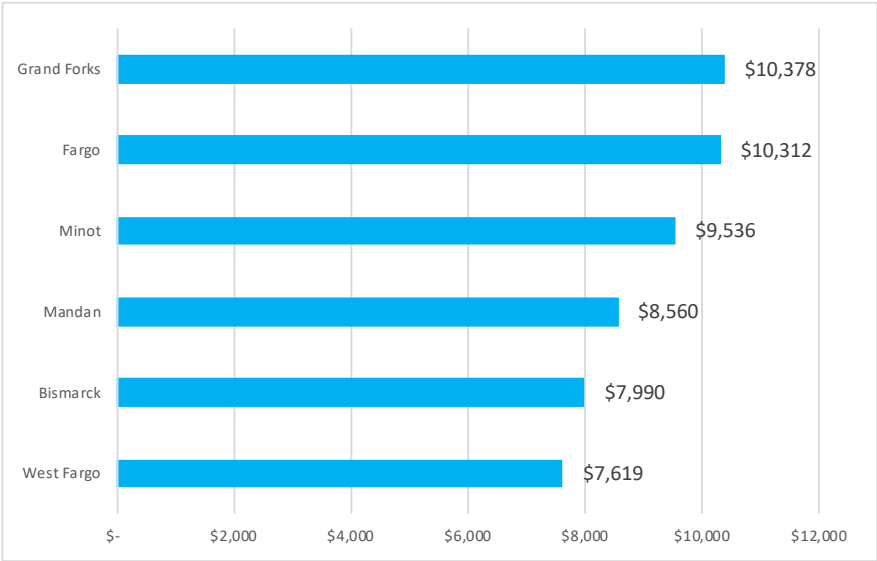
	Teacher Salary & Benefits	Percentage of Total Expenditures	ADM	Per Pupil
Grand Forks	\$79,816,526	61.7%	7,690.65	\$10,378
Minot	\$74,192,091	59.1%	7,780.61	\$9,536
Fargo	\$121,431,517	58.0%	11,775.83	\$10,312
Mandan	\$37,337,690	55.7%	4,362.10	\$8,560
Bismarck	\$117,830,957	55.4%	14,747.22	\$7,990
West Fargo	\$102,029,297	51.4%	13,391.97	\$7,619

[ND Department of Public Instruction, 2026 School Finance Facts - Note: School districts may not report data consistently]

Percentage of Teacher Salary and Benefits to Total Expenditures 2024-2025



Teacher Salary and Benefits per Pupil 2024-2025



Teacher Contract Days 2024-2025

	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	175	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

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

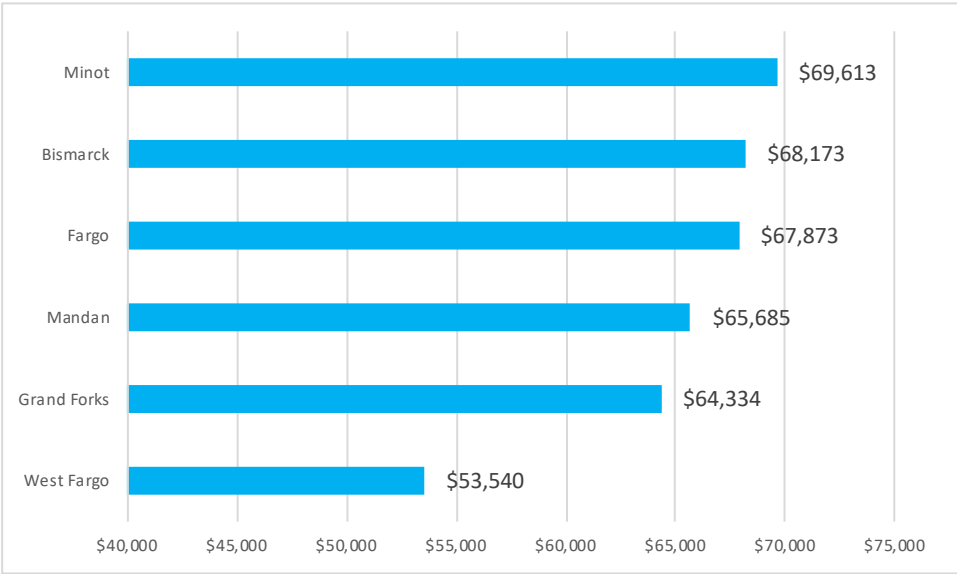
Average salary includes a teacher’s base contract plus additions such as extended time, co-curricular, signing bonuses, substitute work and other pay.

2024-2025 Average Teacher Salary

	Teacher FTEs	Average Salary
Minot	550.0	\$69,613
Bismarck	931.6	\$68,173
Fargo	966.5	\$67,873
Mandan	311.0	\$65,685
Grand Forks	638.7	\$64,334
West Fargo (both sides of TFFR)	1,012.5	\$53,540

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

Average Teacher Salary by District 2024-2025



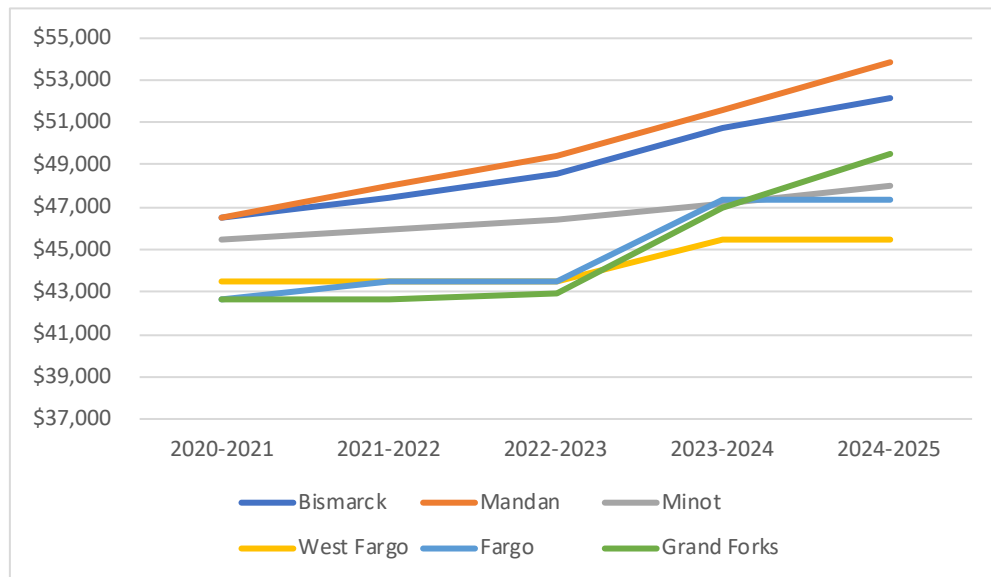
Teacher Schedule Starting Salary per Negotiated Agreements 2020-2021 through 2024-2025

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.

	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025
Mandan	\$46,500	\$48,000	\$49,400	\$51,600	\$53,800
Bismarck	\$46,488	\$47,450	\$48,600	\$50,775	\$52,121
Grand Forks	\$42,657	\$42,657	\$42,977	\$46,977	\$49,477
Minot	\$45,503	\$45,934	\$46,365	\$47,173	\$47,980
Fargo	\$42,682	\$43,493	\$43,493	\$47,393	\$47,393
West Fargo	\$43,539	\$43,539	\$43,539	\$45,496	\$45,496

[Source: ndunited.org]

Starting Teacher Salary 2019-2020 through 2024-2025



Support Staff Salary and Benefits Expenditures

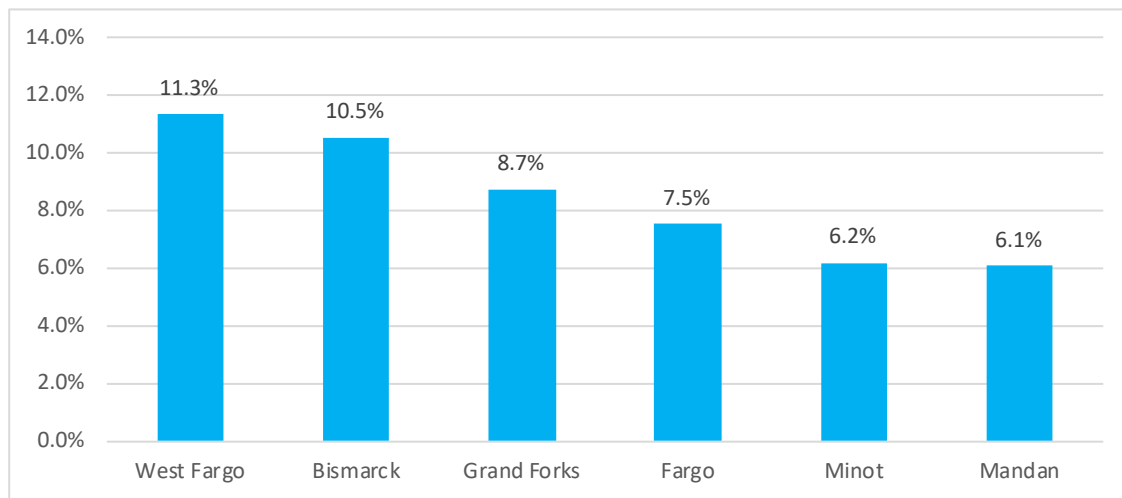
In Bismarck, support staff includes para professionals providing classroom instructional services and the functional departments of librarians, counselors and other instructional support staff.

Support Staff Salary and Benefits Expenditures 2024-2025

	Support Staff Salary & Benefits	Percentage of Total Expenditures	ADM	Support Per Pupil
West Fargo	\$22,475,299	11.3%	13,391.97	\$1,678
Bismarck	\$22,394,791	10.5%	14,747.22	\$1,519
Grand Forks	\$11,285,812	8.7%	7,690.65	\$1,467
Fargo	\$15,769,941	7.5%	11,775.83	\$1,339
Minot	\$7,768,637	6.2%	7780.61	\$998
Mandan	\$4,076,831	6.1%	4,362.10	\$935

[ND Department of Public Instruction, 2026 School Finance Facts - Note: School districts may not report data consistently]

Percentage of Support Staff Salary and Benefits to Total Expenditures 2024-2025



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%

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	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

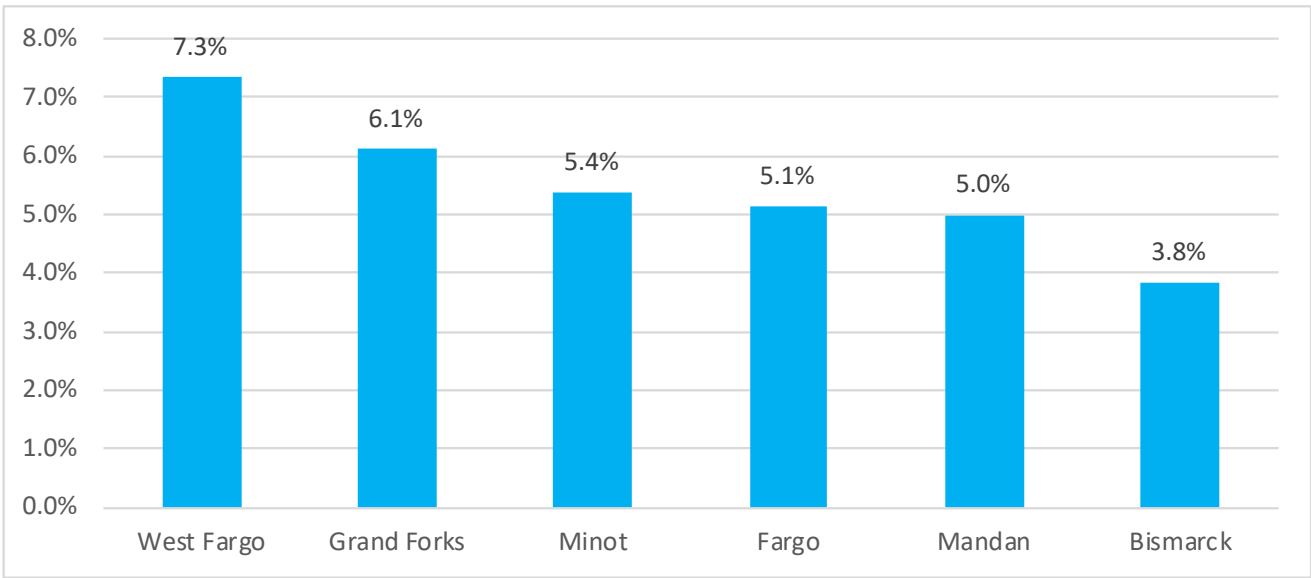
Other instructional expenditures include contracted services, supplies, books, and equipment, including technology related items.

Other Instructional Expenditures 2024-2025

	Other Instructional Expenditures	Percentage of Total Expenditures
West Fargo	\$14,559,374	7.3%
Grand Forks	\$7,911,527	6.1%
Minot	\$6,753,861	5.4%
Fargo	\$10,769,721	5.1%
Mandan	\$3,353,295	5.0%
Bismarck	\$8,175,383	3.8%

[ND Department of Public Instruction, 2026 School Finance Facts - Note: School districts may not report data consistently]

Percentage of Other Instructional Expenses to Total Expenditures 2024-2025



Administration Expenditures

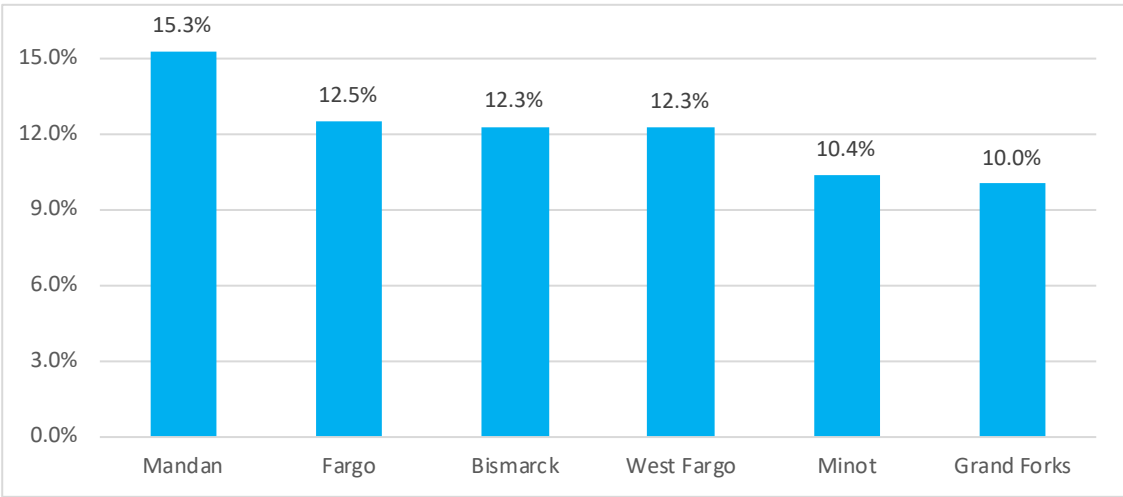
Administration expenditures include those items related to the principal’s office, school board, special area administration, business office and other support services.

Administration Expenditures 2024-2025

	Administration Expenditures	Percentage of Total Expenditures
Mandan	\$10,239,869	15.3%
Fargo	\$26,190,398	12.5%
Bismarck	\$26,138,879	12.3%
West Fargo	\$24,347,889	12.3%
Minot	\$12,997,722	10.4%
Grand Forks	\$12,966,854	10.0%

[ND Department of Public Instruction, 2026 School Finance Facts - Note: School districts may not report data consistently]

Percentage of Administrative Expenditures Total Expenditures 2024-2025



Average Administrator Salary

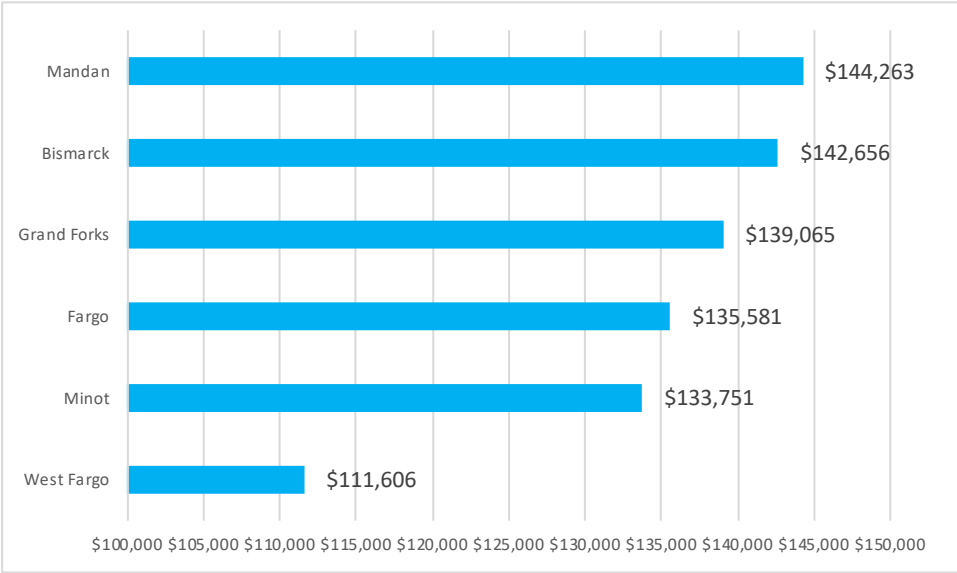
Average salary includes the base contract plus additions to the base contract such as extended time, co-curricular, signing bonuses, substitute work and other pay.

Average Administrator Salary 2024-2025

	Average Administration Salary
Mandan	\$144,263
Bismarck	\$142,656
Grand Forks	\$139,065
Fargo	\$135,581
Minot	\$133,751
West Fargo (pays both sides of TFFR)	\$111,606

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

Average Administrator Salary by District 2024-2025



Support Program Expenditures

Operations and Maintenance Expenditures

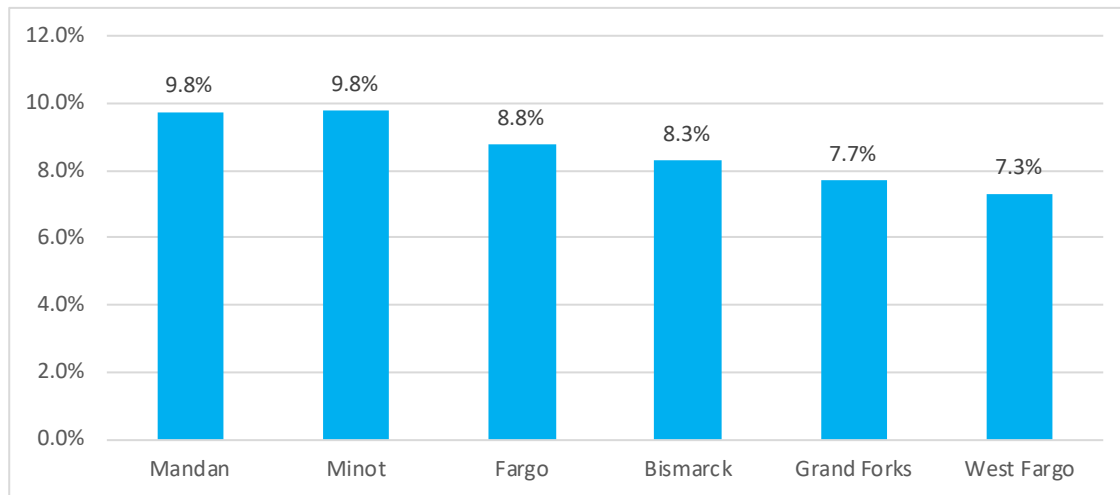
In a continued effort to follow the district's long range facilities plan, Bismarck continues to invest in neighborhood schools by ensuring the buildings are maintained to provide a quality school environment to all students.

Operations and Maintenance Expenditures 2024-2025

	Operations & Maintenance Expenditures	Percentage of Total Expenditures
Mandan	\$6,538,269	9.8%
Minot	\$12,272,195	9.8%
Fargo	\$18,356,166	8.8%
Bismarck	\$17,705,314	8.3%
Grand Forks	\$9,976,797	7.7%
West Fargo	\$14,535,976	7.3%

[ND Department of Public Instruction, 2026 School Finance Facts - Note: School districts may not report data consistently]

Percentage of Operations & Maintenance Expenses to Total Expenditures 2024-2025



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
West Fargo	15	3	4	5	27
Minot ⁴	11	4	3	3	21
Grand Forks	11	4	3	2	20
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

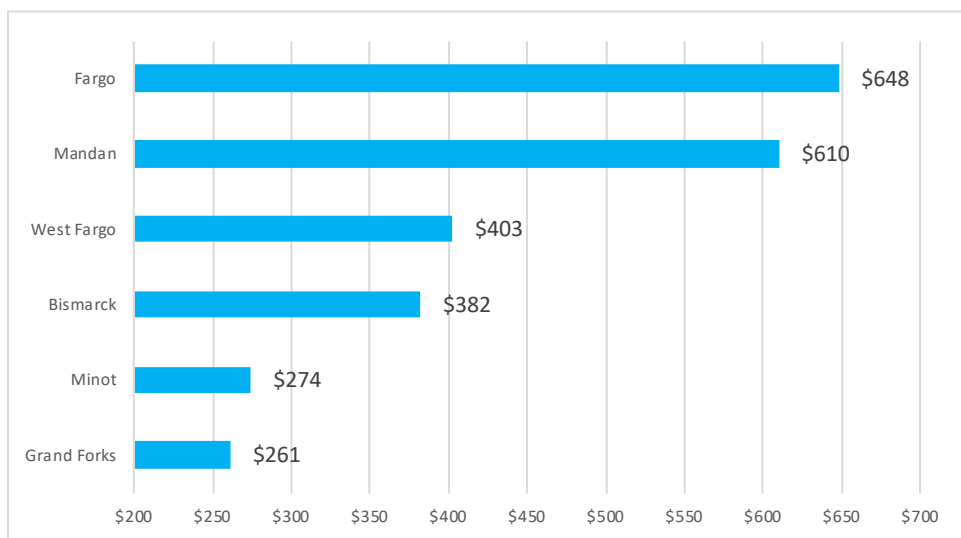
[School District Business Managers – Inquiry FY24]

Student Transportation Expenditures 2024-2025

	Student Transportation Expenditures	Percentage of Total Expenditures	ADM	Per Pupil Transportation Cost
Fargo	\$7,634,475	3.7%	11,775.83	\$648
Mandan	\$2,662,064	4.0%	4,362.10	\$610
West Fargo	\$5,391,588	2.7%	13,391.97	\$403
Bismarck	\$5,638,591	2.7%	14,747.22	\$382
Minot	\$2,134,903	1.7%	7,780.61	\$274
Grand Forks	\$2,010,219	1.6%	7,690.65	\$261

[ND Department of Public Instruction, 2026 School Finance Facts - Note: School districts may not report data consistently]

Transportation Cost per ADM 2024-2025



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

Average Class Size K-5

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

- Provide education for all students and suitable space, resources, staffing and educational opportunities in all district schools.
- The number of students per class is an important criterion when planning for school facilities.
 - 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

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

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

¹⁹Average 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 2024-2025

	Bismarck	Fargo	West Fargo	Grand Forks
AUTISM	182	327	361	157
EMOTIONAL DISTURBANCE	150	176	169	122
SPECIFIC LEARNING DISABILITY	705	592	411	404
VISUAL IMPAIRMENT	*	*	*	*
SPEECH LANGUAGE IMPAIRMENT	218	256	251	203
OTHER HEALTH IMPAIRMENT	381	300	345	292
HEARING IMPAIRMENT	*	19	12	12
NON-CATEGORICAL DELAY	404	253	311	190
INTELECTUAL DISABILITY	70	73	57	70
TOTAL CHILD COUNT	2,131	2,013	1,933	1,458

* - We are unable to report numbers less than 10. Total will not match.
[ND Department of Public Instruction 2024-2025 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 2024-2025 Special Education Net Cost of Services Provided*

Total Costs for Services Provided	41,523,861
Less: Revenues Received	
Federal IDEA-B	(4,353,651)
State Funding	
Special Ed ADM	(10,459,187)
PK Special Ed ADM	(1,975,167)
Special Ed ESY	(3,772)
State Child Placement	(470,313)
Transportation Aid	(101,871)
Handicapped Program Aid	(1,400,653)
Tuition	(367,228)
Net Costs of Services Provided	22,392,019

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

	Total Special Education Funding ⁶	Special Education Students	Funding per Student
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
2025	\$19,131,842	2,131	\$8,977.87

*[Bismarck Public Schools Business Office]

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

Total Special Education Expenditures per Child Count 2024-2025

	Total Special Education Expenditures	Child Count	Total Expenditures per Child
Fargo	\$43,576,801	2,013	\$21,648
West Fargo	\$40,089,909	1,933	\$20,740
Bismarck	\$41,523,861	2,131	\$19,486
Grand Forks	\$26,383,613	1,458	\$18,096

[ND School District Financial Reports 2024-2025 - Note: School districts may not report data consistently]

[ND Department of Public Instruction 2024-2025 Child Count]

Special Education Expenditures per Child Count 2024-2025

