



## School Board Meeting Agenda Regular Board Meeting

---

Tom Baker Room  
City/County Building  
221 N Fifth Street

September 14, 2026  
5:15 p.m.

---

### I. Convene – 5:15 p.m.

- A. Roll Call
- B. Pledge of Allegiance
- C. BPS Mission, Vision, and Values

Mission: *Empower every learner to thrive.*

Vision: *Together, our strong relationships build inclusive, collaborative, and innovative environments that create agency and inspire a passion for learning, excellence, and discovery.*

Values: *Inclusion • Excellence • Innovation • Leadership*

[BPS 2025-2030 Strategic Plan](#)

### II. Adopt Agenda – 5:18 p.m.

[GC-2](#)

### III. Focus on Success – 5:20 p.m.

- A. Growing Future Educators

### IV. Public Comment – 5:30 p.m.

[GC-3.3](#)

Initiate and maintain constructive two-way dialogue with students, staff, parents, and the citizens as a means to engage all stakeholders in the current work of the Board and the District, as governed by Board Procedure [BCBA Public Participation at Board Meetings](#). Individuals will be limited to addressing the Board strictly on agenda items in Matters Reserved for Board Action, the Consent Agenda, and the Superintendent's Report. Other concerns should be addressed to the Board through email. Groups will be urged to designate a representative to express their views. Individuals will generally be limited to no more than 4 minutes and will be notified with 30 seconds remaining to conclude their remarks. Individuals may hand out supplemental written information to the Board if

they don't find the 4 minutes is adequate. The Board will not debate issues as presented, but will take such matters under advisement.

**V. Monitor District Operations – 5:35 p.m.**

[GC-6](#)

- A. OE-4 Personnel Administration
- B. GC-2 Governing Commitments

**VI. Matters Reserved for Board Action – 6:00 p.m.**

[B/SR-4](#)

- A. Public Hearing on FY 2026-2027 Budget at 6:00 p.m. (FY27 Preliminary Budget)
- B. Board Member School Visits

**VII. Consent Agenda – 6:30 p.m.**

[GC-2.4](#)

The Board will use a consent agenda as a means to expedite the disposition of routine matters and dispose of other items of business it chooses not to discuss.

- A. Approval of August 7, 2026, Special Meeting Minutes and August 10, 2026, Regular School Board Minutes, and September 8, 2026, Personal Excellence Committee Meeting Minutes
- B. New Contracts
- C. Resignations
- D. Open Enrollment Application
- E. FY26 Financial Report

**VIII. Superintendent's Report – 6:35 p.m.**

[OE-8](#)

The Superintendent shall assure that the Board is fully and adequately informed about matters relating to Board work and significant district concern.

- A. [Budget Implications Now & Future](#)

**IX. Adjourn – 6:45 p.m.**

The image is a collage of four photographs of women in educational settings, overlaid with a semi-transparent blue filter. In the top left, a woman in a graduation cap and gown smiles while holding a rolled-up diploma. In the top right, a woman in a saree stands in a classroom, smiling and clapping her hands. In the bottom left, a young woman in a yellow sweater is focused on writing in a notebook at a desk. In the bottom right, a woman in a blue patterned top sits at a desk, smiling and looking at a notebook while a young girl in a school uniform writes. In the center, a woman with long dark hair, wearing a light-colored top and a grey shawl, holds several books and looks off to the side with a thoughtful expression.

# Growing Future Educators

Peer to Peer Internship & Exploring the Teaching Profession

## Power of Internships

- **Connect learning to real-world careers** and workplace expectations.
- **Allow students to explore careers before investing** in college, training, or certification.
- **Confirm—or reconsider—career interests** through firsthand experience.
- **Build essential employability skills:** communication, teamwork, problem-solving, reliability, and initiative.
- **Develop confidence and independence** in professional environments.
- **Create connections with employers and mentors** that can lead to references, networking, and employment.
- **Strengthen postsecondary planning** by connecting education and training to career goals.
- **Support local workforce development** by building school–business partnerships and exposing students to opportunities in their community.

## Peer to Peer Internship

- Peer to Peer Program (11 years)
- Year 1 – Learn about working with exceptionalities and peer social engagement
- Year 2 – Classroom peer support
- Year 3 – Continued peer support or Internship
- Dual Credit opportunities for foundations and methods courses (6 credits)

## Exploring the Teaching Profession

- Investigates the art and science of teaching
- Examines child development and learning
- Builds instructional and collaboration skills
- Encourages reflection on career goals
- Creates a pathway into post-secondary education programs
- Dual Credit opportunities for Introduction and pre-professional experiences (3 credits)

# Benefits for Students, Schools, and the Profession

## Students

- Leadership
- Communication
- Career readiness

## Schools

- Positive culture
- Student support
- Future workforce

## Profession

- Recruitment pipeline
- Greater awareness
- Stronger advocacy

**Our goal is to create a pathway from student → experience → preparation → career → community.**

#### OE-4 *Personnel Administration*

Background Information: Coherent governance in schools is a structured system that tightly aligns a district's political accountability with student-centered outcomes. It strictly separates policymaking by the school board from daily operational management handled by the superintendent, establishing accountability without micromanagement. The four pillars of Coherent Governance are Governance Culture (GC), Board/Superintendent Relations (BSR), Operational Expectations (OE), and Results (R). After the report is presented, Board members should determine if the Monitoring Report is in compliance, in compliance with noted exceptions, or not in compliance.

Information specific to this report will be found within the report itself.

#### **Recommendation:**

**Option 1) I move to accept the report OE-4 *Personnel Administration* as fully compliant**

**Option 2) I move to accept the report OE-4 *Personnel Administration* as complaint with noted exceptions**

**Option 3) I move to find the report OE-4 *Personnel Administration* to be noncompliant**



## SUMMARY OF COMPLIANCE STATUS

SEPTEMBER 2026

### SUPERINTENDENT CERTIFICATION

With respect to OE-4 *Personnel Administration* taken as a whole, the superintendent certifies that the proceeding information is accurate and complete, and the district is:

  X   In Compliance  
       In Compliance, with Exception  
       Not in Compliance

### Summary Statement by Administration

Monitoring of operational expectation policies is part of the ongoing process of district performance evaluation and superintendent evaluation. This report includes an Areas of Focus for Continuous Improvement outlining new practices or protocols to be utilized for the next reporting timeframe and recommendations for suggested changes to Operational Expectations policies and/or indicators and interpretations. A Data Analysis on page 4 presents an administrative summary of the data. This report addresses 28 indicators of the superintendent's responsibility regarding general operations.

### Progress Reporting Summary

#### In Compliance

- 4.1.1, 4.1.2
- 4.2.1
- 4.3.1
- 4.4.1, 4.4.2
- 4.5.1
- 4.6.1
- 4.7.1, 4.7.2
- 4.8.1, 4.8.2, 4.8.3, 4.8.4, 4.8.6
- 4.9.1, 4.9.2, 4.9.3, 4.9.4, 4.9.5
- 4.10.1, 4.10.2
- 4.11.1
- 4.12.1, 4.12.2, 4.12.3
- 4.13.1

#### In Compliance with Exception

- 4.8.5

#### Not In Compliance

- N/A

### Areas of Focus for Continuous Improvement

#### Investing in Future Educators

- The **Peer-to-Peer Mentor Program**, the **Para-to-Teacher Pathway**, including Pre-Service Authorization candidates.

#### Promoting Personal Excellence

- Developing an increased focus on teacher resignation data and trends to better understand the factors influencing teachers' decisions to leave BPS and use those insights to identify targeted strategies that strengthen employee experience, address areas of concern, and improve teacher retention.



- In response to survey feedback, BPS continues to strengthen and refine its Mentor/Mentee Program to better support new teachers, foster meaningful professional connections, and improve retention within both our district and the teaching profession.
- Continuously review and enhance the Instructional Aide Learning Pathway to ensure professional learning remains relevant, meaningful, and responsive to staff needs, providing purposeful opportunities for growth, skill development, support, and recognition.
- Developed and implemented a Secretary Mentor/Mentee Program to provide new secretaries with meaningful guidance, connection, and ongoing support while creating leadership opportunities for experienced secretaries to share their expertise, strengthen their leadership skills, and contribute to the success and retention of colleagues.
- Substitute teacher training, recognition, recruitment and support.

#### Ensuring Learning Excellence

- Build upon the successful implementation of the **Marzano Focused Teacher Evaluation Model** by shifting our focus to **inter-rater reliability**, strengthening evaluator calibration and consistency in the application of the model's 23 evidence-based competencies. This next phase will promote shared expectations, consistent evaluation practices, and meaningful feedback that supports teacher growth, continuous improvement, and student achievement.

#### Summary

By prioritizing **investments in future educators, intentional professional learning for all staff, and strengthening instructional excellence via Marzano**, our district continues to strategically develop human capital. This aligns with our broader strategic objectives of fostering innovation, improving retention, and achieving sustained gains in student learning.

Signed: \_\_\_\_\_  
Superintendent

Date: 9/14/2026



**SCHOOL BOARD ACTION**

With respect to OE-4 *Personnel Administration*, the Board:

- ☐ Accepts the report as fully compliant.
- ☐ Accepts the report as compliant with noted exceptions.
- ☐ Finds the district to be noncompliant.

**Summary Statement/Motion of the Board**

Signed: \_\_\_\_\_  
Board President

Date: 9/14/2026

**Data Analysis**

All employees hired successfully cleared background checks according to the level of risk within their classification of employment with BPS.

Of all teachers hired, 100% met the definition of highly qualified as defined by the ND Education Standards and Practices Board.

All volunteer applicants successfully cleared all background checks for the 2025-2026 school year.

All employees and new hires have acknowledged receipt of negotiated agreements, handbooks, and required policy review for the 2025-2026 school year.

The salary and benefit negotiations resulted in salary increases of 2.62% for 2025-2026 and 2.5% for 2026-2027 for Teachers, Administrators and Professional Staff. The salary increase resulted in 3.2% and 3% for hourly staff as a part of phase three of the market analysis study.

As shown in Section 4.8, several employee groups met district turnover goals and remain in compliance: Administrators (2%), Teachers (5%), overall support staff (22%), Child Nutrition (27%), and Instructional Aides (29%). Conversely, secretarial and custodial staff are non-compliant, failing to meet the maximum allowable standard of 5% with turnover rates of 10% and 12%, respectively.

BPS continues to strengthen recruitment and retention efforts by implementing targeted strategies for hard-to-fill and critical positions. These efforts include implementing an experience-based hiring schedule and increasing salaries to remain competitive in the skilled trades market. BPS also completed a market study for school psychologists, resulting in adjustments to the salary schedule and the addition of three workdays to their annual work agreement to enhance competitiveness and support the recruitment and retention of qualified professionals.

All performance evaluations were 100% completed for all employment groups for the 2025-2026 school year. Five teachers and 14 support staff were not at proficient performance and are engaged in a performance improvement plan under the guidance of their supervising principal/supervisor.

All known complaints and grievances were resolved or handled in accordance with policy and negotiated agreements as applicable.

**OE-4 – Personnel Administration**

The Superintendent shall assure the recruitment, employment, development, evaluation and compensation of district employees in a manner necessary to enable the district to achieve its **Results** policies.

**Interpretation:**

- **Recruitment** shall mean attract and select the most talented and diversified pool of candidates.
- **Employment** shall mean work defined by the District for anyone who receives monetary compensation for services rendered.
- **Development** shall mean providing staff with mentoring, coaching, and/or training that positively impacts student achievement and professional growth.
- **Evaluation** shall mean a fair, credible, effective, and consistent system and process that assesses the effectiveness of the employee and provides support and feedback to facilitate continuous improvement and growth.
- **Compensation** shall mean providing competitive and flexible salary placement and benefits to attract new and retain current employees.
- **District employee** means anyone who receives compensation in exchange for services.
- The Board's **Results** policy is defined in R-1.

### Monitoring Report

#### The Superintendent Shall:

|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |                      |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------|
| <b>4.1</b> Assure that no person is employed by the district without first clearing thorough background inquiries and checks.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | <b>In Compliance</b> |
| <p><b>Interpretation:</b> BPS works to hire the best possible candidate for each position. To this end, BPS will avoid hiring an individual who did less than satisfactory work in a previous position or who has a criminal history of serious concern.</p> <ul style="list-style-type: none"> <li>• <b>Background inquiries and checks</b> BPS will probe multiple sources to undergo extensive background checks, as time and expense allows, using a consistent standard for each classification of employee. In addition, employment eligibility prior to hiring will be determined through the following, as appropriate for the position: Background Information Services, Inc. (BISI) results, North Dakota Department of Public Instruction (ND DPI), North Dakota Bureau of Criminal Investigation (BCI) credential and licensing verifications, reference checks, and verification.</li> </ul> |                      |

| Indicator                                                                                                                                                                                                                                                                         |                             |               | Finding              |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------|---------------|----------------------|
| <b>Indicator 1:</b> Each newly hired employee will successfully clear her or his background check prior to the first day of work with BPS.                                                                                                                                        |                             |               | <b>In Compliance</b> |
| Evidence: 100% of newly hired employees successfully cleared background checks.                                                                                                                                                                                                   |                             |               |                      |
| Employee Type                                                                                                                                                                                                                                                                     | Background Checks Completed | Hire Declined |                      |
| Total                                                                                                                                                                                                                                                                             | 523                         | 7             |                      |
|                                                                                                                                                                                                                                                                                   |                             |               |                      |
| <b>Indicator 2:</b> The internal control processes verify that all employees hired between July and June of the fiscal year have successfully cleared all background checks according to the level of risk exposure in their employment classification, based on EEOC guidelines. |                             |               | <b>In Compliance</b> |
| Evidence: 100% of new employees successfully cleared background checks according to the level of risk exposure in their classification of employment with BPS.                                                                                                                    |                             |               |                      |

#### The Superintendent Shall:

|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |                      |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------|
| <b>4.2</b> Assure that no volunteer has unsupervised contact with students without first clearing reasonable background inquiries and checks.                                                                                                                                                                                                                                                                                                                                                                                                                                    | <b>In Compliance</b> |
| <p><b>Interpretation:</b> BPS needs and values the work provided by volunteers. BPS shall make all reasonable efforts to check for any criminal activity in the volunteer's past to protect our students and staff.</p> <ul style="list-style-type: none"> <li>• <b>Reasonable background inquiries and checks</b> shall mean a professional background check results and fingerprinting prior to allowing a person to volunteer.</li> <li>• <b>Contact</b> shall mean any opportunity a volunteer has to be with students under the direction of district personnel.</li> </ul> |                      |

| Indicator                                                                                                                                                                |               | Finding              |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------|----------------------|
| <b>Indicator 1:</b> No person will fill a volunteer position as defined in Volunteer Policy KAAB without first satisfactorily passing a background check.                |               | <b>In Compliance</b> |
| Evidence: A completed volunteer form is on file at the district office for all volunteers. 100% of volunteer applicants have successfully cleared all background checks. |               |                      |
| <b>Background Type</b>                                                                                                                                                   | <b>Passed</b> | <b>Declined</b>      |
| Volunteers                                                                                                                                                               | 578           | 0                    |

**The Superintendent Shall:**

|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |                      |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------|
| <b>4.3</b> Select only highly qualified and the best-suited candidates for all positions.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | <b>In Compliance</b> |
| <b>Interpretation:</b> The Board is interested in building the best quality staff and adding value to the team using procedures in Policies CAAB “Hiring Administrative Staff,” DBAC “Recruitment, Hiring, and Background Checks for New Instructional Personnel,” and DBAA “Recruitment, Hiring, and Background Checks for New Classified Personnel.” <ul style="list-style-type: none"> <li>• <b>Best-suited</b> shall mean the candidate selected for any position in the District meets or exceeds the minimum criteria of the position and the expectations of the hiring committee, director/principal, and/or Superintendent in order to find the best match possible for the team and for the particular role.</li> <li>• <b>Highly qualified</b> shall mean the candidate has the appropriate levels of experience, education, license, credential or certification needed for the position as well as completion of successful interview process, which may include a performance interview.</li> </ul> |                      |

| Indicator                                                                                                                                                                                                                                                                       |  | Finding              |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|----------------------|
| <b>Indicator 1:</b> All classified staff, teachers, principals, and administrators hired met the baseline qualifications for their positions or had the proper waiver.                                                                                                          |  | <b>In Compliance</b> |
| Evidence: 100% of classified staff, principals, and administrators hired have met the baseline qualifications for their positions. Of all teachers hired, 100% met the definition of highly qualified as defined by the ND Education and Standards & Practices Board upon hire. |  |                      |

**The Superintendent Shall:**

|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |                      |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------|
| <b>4.4</b> Administer clear personnel rules and procedures for employees.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | <b>In Compliance</b> |
| <b>Interpretation:</b> Clear rules and procedures, including what is expected of employees, how they will be evaluated, how they will know if their work is below expectations, and what the consequences will be are important in building a quality work force. <ul style="list-style-type: none"> <li>• <b>Administer</b> shall mean to supervise or oversee that personnel rules and procedures are followed.</li> <li>• <b>Clear</b> shall mean personnel rules and procedures are communicated in writing.</li> <li>• <b>Rules and procedures</b> shall mean the applicable laws, Board, and District policies that communicate the employment expectations for all District personnel.</li> </ul> |                      |

| Indicator                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | Finding              |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------|
| <b>Indicator 1:</b> All employees have digital or paper access to the Negotiated Agreements, employee handbooks and required policies, required federal and state notices, and emergency flip charts, as the position requires.                                                                                                                                                                                                                                                                | <b>In Compliance</b> |
| Evidence: All BPS employees have access to the BPS website, Unified Talent Records, and iVisions. All agreements, employee handbooks, and required policies are available to them. All staff are required to acknowledge receipt of Negotiated Agreements and Handbooks annually. All employees are required to complete review of the required policies, Safety Program, and Notices of Federal Regulations within the Learn BPS program. 100% fully completed the policy review requirement. |                      |
| <b>Indicator 2:</b> Within 30 days of signing contracts or the beginning of the new school year or within two weeks of accepting employment, all district employees have signed and returned to Human Resources an acknowledgement form to affirm they received updated policies the district is legally required to provide to staff annually.                                                                                                                                                | <b>In Compliance</b> |
| Evidence: Required documents sent to new hires through Unified Talent Records, 100% of all staff hired have completed all requirements for document review.                                                                                                                                                                                                                                                                                                                                    |                      |

**The Superintendent Shall:**

|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |                      |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------|
| <b>4.5</b> Effectively handle complaints and concerns.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | <b>In Compliance</b> |
| <b>Interpretation:</b> An effective process for handling complaints and concerns is important. <ul style="list-style-type: none"> <li>• <b>Effectively handle</b> shall mean investigate promptly, accurately with consideration and professionalism. However, “effectively” does not necessarily mean complainants will always be pleased with the complaint’s resolution.</li> <li>• <b>Complaints and concerns</b> shall mean grievances or questions related to sexual harassment, discrimination claims, contractual violations, Board and District policies and procedures, and possible violations of state and federal laws.</li> </ul> |                      |

| Indicator                                                                                                                                               | Finding              |
|---------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------|
| <b>Indicator 1:</b> 100% of known complaints and grievances are resolved or handled in accordance with policy and Negotiated Agreements, as applicable. | <b>In Compliance</b> |
| Evidence: Bismarck Public Schools follows policy and negotiated agreements to address any complaints and grievances.                                    |                      |

**The Superintendent Shall:**

|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                      |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------|
| <b>4.6</b> Maintain adequate job descriptions for all staff positions.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | <b>In Compliance</b> |
| <b>Interpretation:</b> Employees and employers benefit from job descriptions that are well-designed and clearly written for each category of position and each unique position. Job descriptions are necessary for recruitment, hiring, developed, and evaluation. <ul style="list-style-type: none"> <li>• <b>Maintain</b> shall mean to keep current and accurate.</li> <li>• <b>Adequate</b> shall mean job descriptions reflect the minimum qualifications, essential functions, knowledge, skills, and abilities of the responsibilities and tasks performed.</li> </ul> |                      |

| Indicator                                                                                                                                                                       | Finding              |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------|
| <b>Indicator 1:</b> 100% of job descriptions will be available to employees and for use by administrators during the hiring and evaluation processes.                           | <b>In Compliance</b> |
| Evidence: All job descriptions are posted and available to all employees and administrators on the BPS website. Job descriptions are included in the posting of open positions. |                      |

**The Superintendent Shall:**

|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                      |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------|
| <b>4.7</b> Protect confidential information.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | <b>In Compliance</b> |
| <b>Interpretation:</b> Central Office, as keepers of personnel information, must have uncompromising ethical principles and follow legal requirement for securing and protecting personnel files and information in the office setting as well as more informal settings. <ul style="list-style-type: none"> <li>• <b>Protect</b> shall mean to secure, keep safe, and preserve employee confidential information.</li> <li>• <b>Confidential</b> shall mean access to employee information follows federal and state law, including Health Insurance Portability and Accountability Act (HIPAA).</li> </ul> |                      |

| Indicator                                                                                                                                      | Finding              |
|------------------------------------------------------------------------------------------------------------------------------------------------|----------------------|
| <b>Indicator 1:</b> During the fiscal year, there has been no report of a breach of confidential information by district staff.                | <b>In Compliance</b> |
| Evidence: Zero reports of a breach of confidential information by district staff had been reported.                                            |                      |
| <b>Indicator 2:</b> Any report of a breach of confidentiality by a staff member has been thoroughly investigated and appropriate action taken. | <b>In Compliance</b> |
| Evidence: Zero reports of a breach of confidential information by a staff member had been reported.                                            |                      |

**The Superintendent Shall:**

|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |                      |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------|
| <b>4.8</b> Assure that compensation and benefit plans attract and retain the highest quality employees by compensating employees, within available resources, in a manner consistent with the applicable marketplace, including but not limited to organizations of comparable size and type.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | <b>In Compliance</b> |
| <b>Interpretation:</b> The Human Resources Department will advise the Superintendent who shall advise the Board of appropriate compensation for employee groups, given the marketplace and projected revenue. Periodic studies of comparability should be conducted. <ul style="list-style-type: none"> <li>• <b>Competitive</b> shall mean the District offers are as good as or better than others of a comparable nature.</li> <li>• <b>A compensation plan</b> shall mean District salaries and benefits are commensurate with or higher than equivalent positions when compared to similar school districts.</li> <li>• <b>Highest quality</b> in terms of attracting applicants shall mean a candidate who meets the criteria of the position and the expectations of the hiring committee, supervising administrator, or Superintendent.</li> <li>• <b>Highest quality</b> in terms of retention of employees shall mean those who are evaluated as effective or higher based on the District's evaluation criteria.</li> </ul> |                      |

| Indicator                                                                                                                                                                                                                                                                                                                                                                                                        | Finding                              |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------|
| <b>Indicator 1:</b> Salaries and benefits will be negotiated for teachers and administrators, with efforts to maintain a competitive stance in the marketplace, given affordability due to budget.                                                                                                                                                                                                               | <b>In Compliance</b>                 |
| Evidence: The salary and benefit negotiations process completed in 2025 resulted in total salary increases of 2.62% for 2025-26 and 2.5% for the 2026-27 school year. Employee cost share in health insurance premiums of 6%.                                                                                                                                                                                    |                                      |
| <b>Indicator 2:</b> Salaries and benefits will be adjusted for support staff and professional support staff through consultation, with efforts to maintain a competitive stance in the marketplace, given affordability due to budget.                                                                                                                                                                           | <b>In Compliance</b>                 |
| Evidence: Subsequent study by the administration, considering budget impact, issues of internal equity among employees, and Board consideration/approval, resulted in total salary increases of 2.62% for 2025-26 and 2.5% for the 2026-27 school year for professional staff and 3.2% for 2025-2026 and 3% for 2026-27 for hourly support staff. Employee cost share in health insurance premiums of 6%.        |                                      |
| <b>Indicator 3:</b> A periodic review of market study data will be conducted for specific employee classes when appropriate, agreed upon, and possible within the budget.                                                                                                                                                                                                                                        | <b>In Compliance</b>                 |
| Evidence: Periodic review of various positions requesting reclassification and/or areas of critical shortage. Administrators and teachers will step for the 2025-26 school year and the 2026-27 school year. Hourly staff will move over one step for the 2025-26 year and no step for the 2026-27 school year. Professional staff will not step for the 2025-26 year and will step for the 2026-27 school year. |                                      |
| <b>Indicator 4:</b> Turnover in teaching and administrative staff is 5% or lower annually except for retirement and leave due to family moving out of the area.                                                                                                                                                                                                                                                  | <b>In Compliance</b>                 |
| Evidence: Teaching and administrative staff turnover rate has met the requirement of 5% or lower.                                                                                                                                                                                                                                                                                                                |                                      |
| <b>Indicator 5:</b> Turnover in professional support staff and secretarial and custodial support staff is 5% or lower annually except for retirement and leave due to family moving out of the area.                                                                                                                                                                                                             | <b>In Compliance, with Exception</b> |
| Evidence: Support staff resigned for reasons other than retirement or moving out of the area. Professional support staff and bus monitor employee groups are in compliance with less than 5% turnover. <ul style="list-style-type: none"> <li>Secretaries did not meet compliance at 10%</li> <li>Custodial staff did not meet compliance at 12%</li> </ul>                                                      |                                      |
| <b>Indicator 6:</b> Turnover in instructional aide and child nutrition support staff is 30% or lower annually except for retirement and leave due to family moving out of the area.                                                                                                                                                                                                                              | <b>In Compliance</b>                 |
| Evidence: Support staff resigned for reasons other than retirement or moving out of the area. Instructional aide and child nutrition groups in compliance with less than 30% turnover.                                                                                                                                                                                                                           |                                      |

**The Superintendent Shall:**

|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |                      |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------|
| <b>4.9</b> Consistent with the Superintendent's own evaluation, evaluate all employee performance according to their contribution toward achieving the Board's <b>Results</b> policies and their compliance with the Board's <b>Operational Expectations</b> policies.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | <b>In Compliance</b> |
| <p><b>Interpretation:</b> The Board requires that all employee performance is evaluated in relation to the Board's strategic results and compliance with the Board's Operational Expectations policies.</p> <ul style="list-style-type: none"> <li>• <b>Consistent with the Superintendent's own evaluation</b> shall mean that employee evaluations will be aligned with the Superintendent's evaluation, Student Achievement results and Operational Expectations compliance.</li> <li>• <b>Evaluate</b> shall mean assessing the degree to which employee performance is meeting the District's expectations and standards for performance as well as any state requirements and then providing employee feedback, goal setting, and coaching.</li> <li>• <b>Achieving</b> shall mean that the employee performance contributes to accomplishing the Board's goals.</li> <li>• <b>Compliance</b> shall mean District employees are assessed pursuant to the appropriate evaluation.</li> </ul> |                      |

| Indicator                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | Finding              |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------|
| <b>Indicator 1:</b> All teachers are expected to analyze student achievement data and, with the assistance of their principal, determine annual goals for professional growth to best impact student achievement of the academic and social emotional curriculum.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | <b>In Compliance</b> |
| <p>Evidence: Throughout the evaluation process, teachers provide evidence and reflect on their professional practice, the implementation of instructional strategies, and their impact on student learning and growth. Teachers should respond to the following prompts:</p> <p><b>Reflective Questions:</b></p> <ol style="list-style-type: none"> <li>1. <b>Professional Growth Focus:</b> What is your professional growth goal (or deliberate practice focus), and how does it support improved student learning? Include the who, what, where, how, and when as appropriate.</li> <li>2. <b>Evidence of Impact:</b> What evidence demonstrates the implementation of your professional growth goal and its impact on student learning and growth?</li> <li>3. <b>Reflection and Next Steps:</b> Based on the evidence collected and student learning results, what are your next steps for continued professional growth and instructional improvement?</li> <li>4. <b>Reflection on Practice:</b> What have you learned or accomplished through this evaluation cycle, and how has it influenced your professional practice?</li> </ol> <p>100% of all teachers were evaluated in the 2025-26 school year. Five teachers were not at proficient performance and are engaged in a performance improvement plan under the guidance of their supervising principal.</p> |                      |
| <b>Indicator 2:</b> Within 30 days of signing contracts or the beginning of the new school year or within two weeks of accepting employment, all district employees have signed and returned to Human Resources an acknowledgement form to affirm they received updated policies the district is legally required to provide to staff annually.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | <b>In Compliance</b> |
| <p>Evidence: Required documents sent to new hires through Unified Talent Records, 100% of all staff hired have completed all requirements for document review.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |                      |

|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |                      |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------|
| <b>Indicator 3:</b> All principals are expected to analyze student achievement data and, with the assistance of their assistant superintendent, determine annual goals for professional growth for themselves and their staff to best impact student achievement of the academic and social emotional curriculum.                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | <b>In Compliance</b> |
| Evidence: 100% of building level administrators were evaluated for the 2025-26. The district utilizes the <b>Marzano School Leader Evaluation Model</b> , a research-based framework that identifies the leadership practices and responsibilities most closely associated with improving teaching, learning, and student achievement. The model focuses on evidence of effective leadership across multiple domains, including creating a collaborative culture, leading school improvement efforts, supporting high-quality instruction, and monitoring student learning. Throughout the evaluation process, school leaders demonstrate their effectiveness through evidence of professional practice, continuous improvement, and their impact on teacher effectiveness and student success. |                      |
| <b>Indicator 4:</b> All district-level administrators are expected to combine performance and department goals / objectives into an operational plan aligned to the Operational Expectations policies.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | <b>In Compliance</b> |
| Evidence: All district-level administrators were evaluated for the 2025-26 school year by combining performance and department goals/objectives that are aligned to the Operational Expectations and the Operational Plan.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |                      |
| <b>Indicator 5:</b> All support staff are responsible for supporting the district's daily work and instructional programs and are evaluated at least annually.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | <b>In Compliance</b> |
| Evidence: All supervisors are responsible for the annual evaluation of all support staff who are responsible for supporting the district's daily work and instructional programs. Currently, supervisors have the option to utilize the online platform Perform or a paper copy. 100% of support staff evaluations were fully completed in the 2025-26 school year. Ten hourly support staff were not at proficient performance and are engaged in a performance improvement plan under the guidance of their supervisor.                                                                                                                                                                                                                                                                       |                      |

**The Superintendent Shall:**

|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |                      |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------|
| <b>4.10</b> Ensure that all staff members are qualified and trained to perform the responsibilities assigned to them.                                                                                                                                                                                                                                                                                                                                                                                                                                                            | <b>In Compliance</b> |
| <b>Interpretation:</b> The Board is committed to hiring highly qualified staff that adds sustained value to the BPS team. This includes hiring the most qualified staff for each position and ensuring staff engage in high quality staff development. <ul style="list-style-type: none"> <li>• <b>Highly qualified</b> shall mean the candidate has the appropriate levels of experience, education, license, credential, or certification needed for the position as well as completion of successful interview process, which may include a performance interview.</li> </ul> |                      |

| Indicator                                                                                                                                                              | Finding              |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------|
| <b>Indicator 1:</b> All classified staff, teachers, principals, and administrators hired met the baseline qualifications for their positions or had the proper waiver. | <b>In Compliance</b> |
| Evidence: 100% of all staff hired met the baseline qualification for the positions hired and all required documentation has been provided.                             |                      |

|                                                                                                                                                                                                                                                                          |                      |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------|
| <b>Indicator 2:</b> The district will implement a staff development management system. This system will provide a professional development platform to document alignment, choice, and analytics that will monitor and guide staff performance, development, and growth. | <b>In Compliance</b> |
| Evidence: Required documents sent to new hires through Unified Talent Records, 100% of all staff hired have completed all requirements for document review.                                                                                                              |                      |

**The Superintendent Shall:**

|                                                                                                                                                                                                                                                                                                                                                                                                                                  |                      |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------|
| <b>4.11</b> Maintain an organizational culture that positively impacts the ability of staff to responsibly perform their jobs and allows them to work in an environment of professional support and courtesy.                                                                                                                                                                                                                    | <b>In Compliance</b> |
| <b>Interpretation:</b> The Board is committed to a culture of collaboration and inclusion where all employees are treated with dignity and respect as all work collectively to meet the needs of the organization. <ul style="list-style-type: none"> <li><b>Inclusion</b> shall mean valuing people for who they are, nurturing our diversity, and embracing the contributions of all students, families, and staff.</li> </ul> |                      |

| Indicator                                                                                                                                               | Finding              |
|---------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------|
| <b>Indicator 1:</b> 100% of known complaints and grievances are resolved or handled in accordance with policy and Negotiated Agreements, as applicable. | <b>In Compliance</b> |
| Evidence: Bismarck Public Schools follows policy and negotiated agreements to address any complaints and grievances.                                    |                      |

**The Superintendent Shall:**

|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                      |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------|
| <b>4.12</b> Prevent actual, potential, or perceived conflicts of interest involving district employees by requiring disclosure, appropriate recusal, and documented mitigation; prohibiting use of position or confidential information for private gain; and maintaining records necessary to demonstrate compliance.                                                                                                                                                         | <b>In Compliance</b> |
| <b>Interpretation:</b> BPS will prevent actual, potential, or perceived conflicts of interest by (a) requiring timely disclosure of outside employment, financial interests, and close relationships that could reasonably affect impartiality. <ul style="list-style-type: none"> <li><b>Conflict of Interest:</b> a private interest that could impair, or reasonably appear to impair, an employee's independent judgment in the performance of district duties.</li> </ul> |                      |

| Indicator                                                                                                                                                  | Finding              |
|------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------|
| <b>Indicator 1:</b> 100% of designated employees (managers, directors, principals, coordinators) submit annual COI disclosure by October 1 annually.       | <b>In Compliance</b> |
| Evidence: 100% of designated employees received the policy and COI disclosure. Two employees acknowledged a COI on the form for the 2025-2026 school year. |                      |
| <b>Indicator 2:</b> 100% of COI disclosures are reviewed and mitigation plans are on file when necessary, by November 1 annually.                          | <b>In Compliance</b> |
| Evidence: 100% of COI disclosures were reviewed. No mitigation plans were deemed necessary for the 2025-2026 school year.                                  |                      |

|                                                                                                                               |                      |
|-------------------------------------------------------------------------------------------------------------------------------|----------------------|
| <b>Indicator 3:</b> Annual notification on COI and how to avoid it is provided to all employees.                              | <b>In Compliance</b> |
| Evidence: Notification was sent to 87 staff who are responsible for budget/financial decisions for the 2025-2026 school year. |                      |

**The Superintendent Shall Not:**

|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                      |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------|
| <b>4.13</b> The Board is committed to ensuring all staff are free of reprisal for filing legitimate complaints or grievances. Administrative Policy KACB Complaints About Personnel documents the process.                                                                                                                                                                                                                                                                                                                                                                                                  | <b>In Compliance</b> |
| <p><b>Interpretation:</b> The Board is committed to a culture of collaboration and inclusion where all employees are treated with dignity and respect as all work collectively to meet the needs of the organization.</p> <ul style="list-style-type: none"> <li>• <b>Legitimate</b> shall reference applicable laws, Bismarck Public Schools' Coherent Governance Policies, Bismarck Public Schools' Administrative Policy, and established Bismarck Public Schools' practices.</li> <li>• <b>Reprisal/Retaliation</b> shall mean seeking undue or negative consequences against an individual.</li> </ul> |                      |

| Indicator                                                                                                                                                                                                                                                                                                         | Finding              |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------|
| <b>Indicator 1:</b> 100% of known complaints and grievances are resolved or handled in accordance with policy and Negotiated Agreements, as applicable.                                                                                                                                                           | <b>In Compliance</b> |
| Evidence: Bismarck Public Schools follows policy and negotiated agreements to address any complaints and grievances. BPS administrative policy KACB <i>Complaints About Personnel</i> ; AAC <i>Nondiscrimination and Anti-Harassment</i> ; ACF <i>Whistleblower Protections Prohibition Against Retaliation</i> . |                      |

## GC-2 Governing Commitments

Background Information: GC-2 *Governing Commitments* is a policy in the Governance Culture category. Governance Culture policies establish the overall culture for the Board, including a definition of the Board's job, as well as the processes delineating how the Board will accomplish its work. The policies affect only the Board and its members and define the standards for Board performance. Upon a public reading of GC-2 *Governing Commitments* by President Eastgate, the Board should determine if the policy should be retained as presented or if they wish to amend the policy. The Board should also use this opportunity to discuss and determine their understanding and application of GC-2 *Governing Commitments* and establish their compliance level with the policy.

**Recommendation: Retain or amend GC-2 *Governing Commitments*.**

**Determine as in compliance, in compliance with exception, or out of compliance.**

### **Governing Commitments**

The Board will govern lawfully with primary emphasis on results for students; encourage full exploration of diverse viewpoints; focus on governance matters rather than administrative issues; observe clear separation of Board and Superintendent roles; make all official decisions by formal vote of the Board; and govern with long-term vision.

1. The Board will function as a single unit. The opinions and personal strengths of individual members will be used to the Board's best advantage, but the Board faithfully will make decisions as a group, by formal vote. No officer, individual, or committee of the Board will be permitted to limit the Board's performance or prevent the Board from fulfilling its commitments.
2. The Board is responsible for its own performance, and commits itself to continuous improvement. The Board will assure that its members are provided with training and professional support necessary to govern effectively. As a means to assure continuous improvement, the Board regularly and systematically will monitor all policies in this section, and may assess the quality of each meeting.
3. To ensure that the Board's business meetings are conducted with maximum effectiveness and efficiency, members will:
  - a. Come to meetings adequately prepared;
  - b. Speak only when recognized;
  - c. Not interrupt each other;
  - d. Not engage in side conversations;
  - e. Not repeat what has already been said;
  - f. Not "play to the audience" or monopolize the discussion;
  - g. Support the president's efforts to facilitate an orderly meeting;
  - h. Communicate openly and actively in discussion and dialog to avoid surprises;
  - i. Encourage balanced participation of all members;
  - j. Practice respectful body language;

4. The Board will use a consent agenda as a means to expedite the disposition of routine matters and dispose of other items of business it chooses not to discuss. All administrative matters delegated to the Superintendent that are required to be approved by the Board will be acted upon by the Board via the consent agenda.
5. An item may be removed from the consent agenda upon concurrence of a majority of the Board members present and voting.
6. The Board will direct the district through policy. The Board's major focus will be on the results expected to be achieved by students, rather than on the strategic choices made by the Superintendent and staff to achieve those results.
7. The Board, by majority vote, may revise or amend its policies at any time. However, as a customary practice, a proposed policy revision will be discussed at one session of the Board prior to being approved at a subsequent Board meeting.

---

End of Bismarck Public School District Board Policy GC-2

Adopted: 3/12/2018

Revised: 10/14/2024

Monitoring Method: Board Self-Assessment

Monitoring Frequency: Annually in November



# FY27 Budget Presentation

Dr. Darin M. Scherr, P.E.  
Business and Operations Manager

# Bismarck Public Schools

## Our Mission

Empower every learner to THRIVE!

## Our Vision

Together, our strong relationships build inclusive, collaborative, and innovative environments that create agency and inspire a passion for learning, excellence, and discovery.



# Purpose of the Budget Hearing

**Purpose:** The purpose of this hearing is for school board members to hear information about the proposed budget budget and to hear input from Bismarck Public School Residents.

**Legal Requirement:** NDCC 57-15-02.2

**Budget Location:** [www.bismarckschoools.org/budget](http://www.bismarckschoools.org/budget)

# Budget Goals and Guidelines

## Revenues, Expenditures and Ending Fund Balance

OE 5.8 states that the Superintendent shall not *Plan for the expenditure in any fiscal year of more funds than are conservatively projected to be available during the year*. The district also has a goal of a 10% Ending Fund Balance.  
FY26 - 10.3%      FY27 - 9.9%

## Revenues Over/(Under) Expenditures

Staff have worked to find any additional revenue and expenditure efficiencies in the budget. The proposed Preliminary Budget has revenues exceeding expenditures by \$49,396.

## Budget Efficiency

The district continues to analyze its academic return on investment. The district analyzes staffing and related benefits like health care. Systems are analyzed for quality and efficiency.

# Revenue Discussion

## Local

- Total increase in dollars levied is capped at 3%. Remember this does not mean individual properties are capped at 3%. Local taxes may increase for individuals based on valuation increases.
- General Fund Local sources of revenue are projected to increase by \$2,631,805.
- The integrated state formula for education funding deducts \$42,129,143 from state funds.
- The school board has held mills flat or reduced mills for the 7th straight year (106.45)

## State

- State Foundation Aid was approved at 2.5% in FY26 and FY27
- State sources of revenue are projected to increase by \$1,979,000. (This is a combination of the per student payment increasing and weighting factors for student groups.)

## Federal

- Federal sources of revenue are projected to decrease by \$265,912.

## Total Revenue

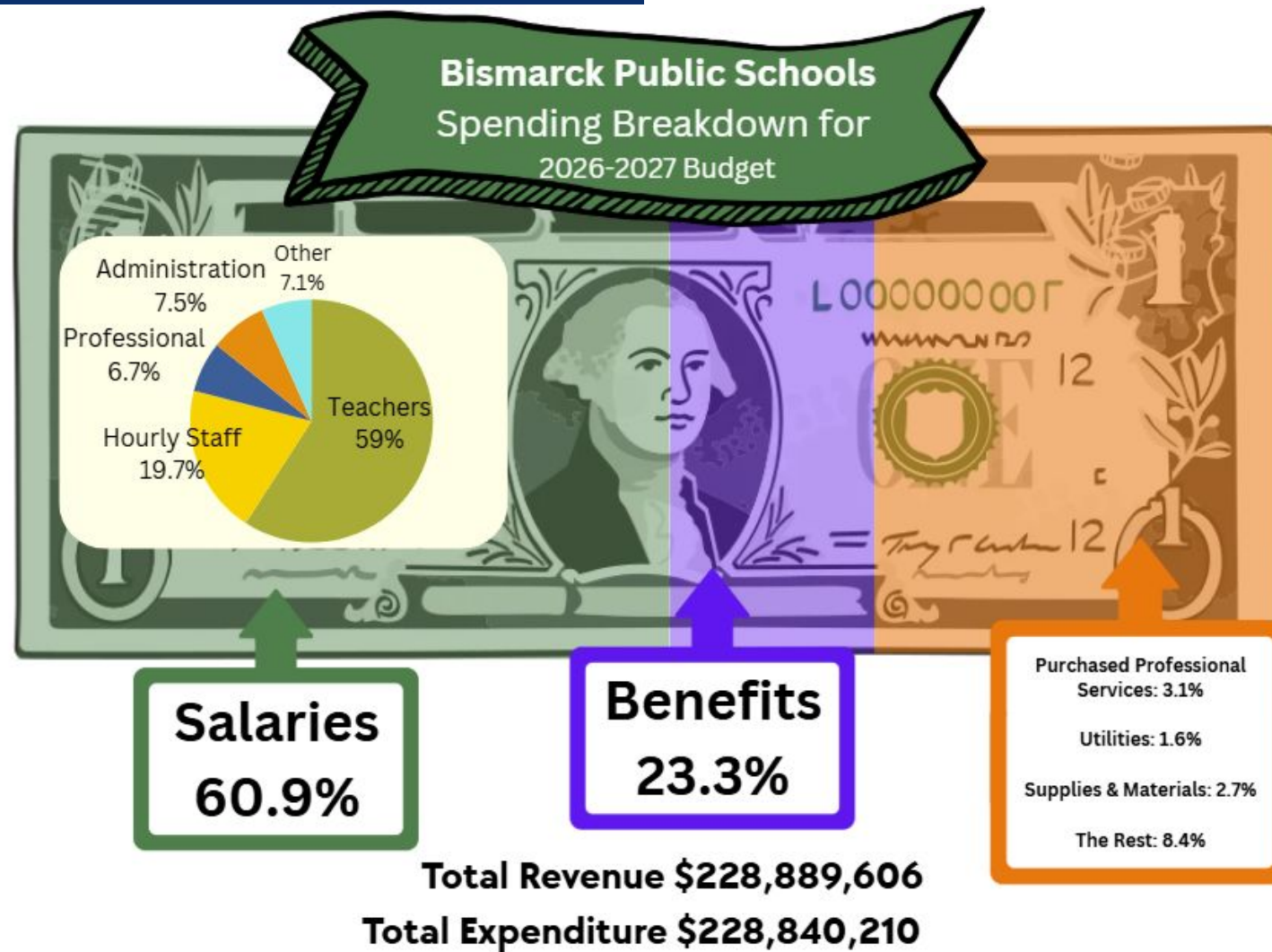
- Total increase in Revenue is \$5,311,688 for total of \$228,840,210.
- We budget \$2,500,000 for grant reserves which is budgeted in both revenue and expenditures.

# FY26 to FY27 Comparison

|                                            | <b>FY26 Budget</b> | <b>FY26 Actual</b> | <b>FY27 Proposed</b> |
|--------------------------------------------|--------------------|--------------------|----------------------|
| <b>Revenues</b>                            | \$221,088,779      | \$220,087,363      | \$228,889,606        |
| <b>Expenditures</b>                        | \$221,028,522      | \$217,678,628      | \$228,840,210        |
| <b>Expenditures (Grants Modified)</b>      | \$202,458,730      | \$201,068,531      | \$210,555,826        |
| <b>Revenues Over/<br/>(Under) Expenses</b> | \$60,256           | \$2,408,734        | \$49,396             |
| <b>Beginning Fund Balance</b>              | \$18,398,645       | \$18,398,645       | \$20,807,380         |
| <b>Ending Fund Balance</b>                 | \$18,458,645       | \$20,807,380       | \$20,858,776         |
| <b>Ending Fund Balance %*</b>              | 9.1%               | 10.3%              | 9.9%                 |

# ND School Funding Formula

|                                      |                |
|--------------------------------------|----------------|
| 2026-27 State Per Pupil Funding      | \$11,633       |
| State Assumed Local Contribution     | <u>\$2,655</u> |
| Total State Per Pupil Payment to BPS | \$8,978        |



Salaries and Benefits  
\$5,454,842 (or 87% of new revenue)

Total Expenditures  
Total Increase in Expenditures is \$6,302,243

# Total Mills Explanation

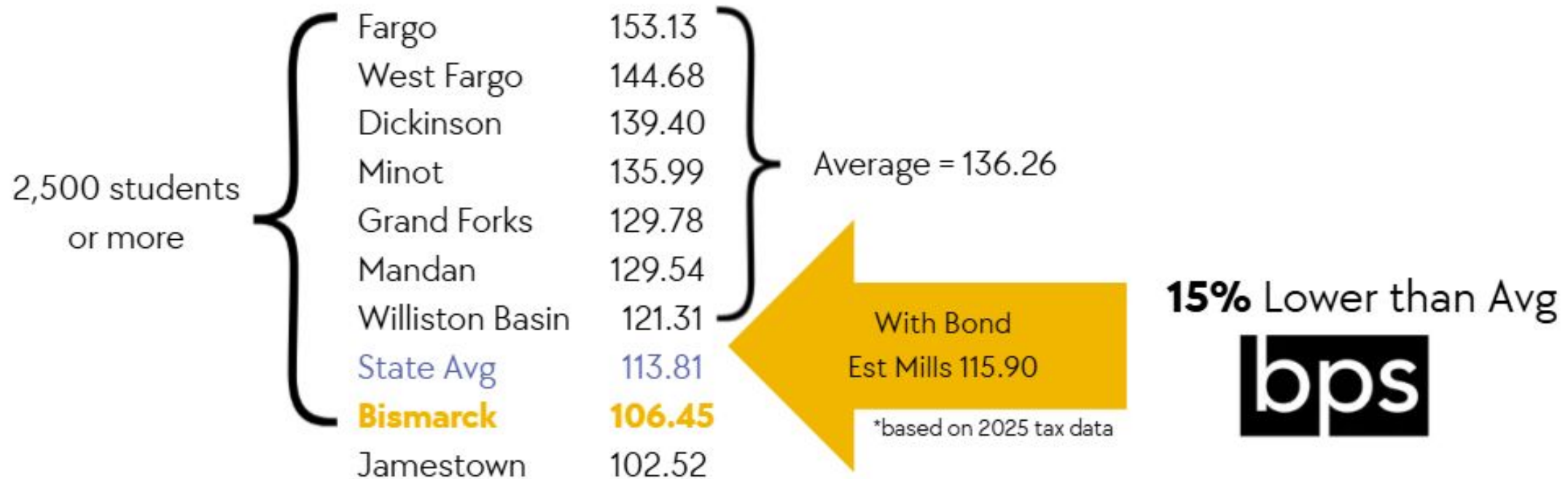
| Category            | Amount (Mills) | Options                                            | Changes Approved by            |
|---------------------|----------------|----------------------------------------------------|--------------------------------|
| General Fund        | 68.66          | Capped at 70 & 3% (State formula deducts 60 mills) | Board<br>No increase available |
| Misc                | 10.25          | Capped at 3% (Max of 12 mills)                     | Board<br>No increase available |
| Special Reserve     | 0              | 3 (You can transfer 50% for any one project)       | Board                          |
| Tuition             | 2.37           | You can levy up to tuition needed (~3 mills)       | Board                          |
| Building Fund       | 9.81           | 10 (Max of 20 mills)                               | Vote of the people             |
| Special Assessments | 1.31           | You can levy up to your balance                    | Board                          |
| Debt Service        | 14.05          | 110% of the payment needed                         | Vote of the people             |
| Total               | 106.45         |                                                    |                                |

# How does Bismarck compare to others.

- Total Mills
- Cost per Student

# BPS Tax & Spending Comparison

## Total Mills Requested by District



# Average per Pupil Expenditure 2024-2025

|                        | Cost                   |
|------------------------|------------------------|
| Fargo                  | \$17,779               |
| Williston              | \$17,290               |
| Grand Forks            | \$16,818               |
| Minot                  | \$16,122               |
| Jamestown              | \$15,993               |
| Dickinson              | \$15,962               |
| Mandan                 | \$15,375               |
| West Fargo             | \$14,819               |
| <b><i>Bismarck</i></b> | <b><i>\$14,423</i></b> |

# Questions

Full Preliminary Budget is available on our website.

**Bismarck Public Schools**  
**2026 – 2027 Preliminary Budget**  
**August 3, 2027**

**School Board**

Dan Eastgate, President  
Amanda Peterson, Vice President  
Tony Aukland  
Dr. Rod Jonas  
Donnell Preskey

**Administration**

Dr. Jeff Fastnacht, Superintendent  
Dr. Ben Johnson, Assistant Superintendent Secondary  
Brad Barnhardt, Assistant Superintendent Elementary  
Dr. Darin M. Scherr, P.E., Business and Operations Manager



## Table of Contents

|                                                          |   |
|----------------------------------------------------------|---|
| Budget Assumptions .....                                 | A |
| General Fund (01) Budget by Revenue .....                | B |
| 25-26 Budget and Actual Revenue Comparison               |   |
| Budget for 26-27 with Ending Fund Balance                |   |
| General Fund (01) Expenditure by Object .....            | C |
| 25-26 Budget and Actual Expenditure Comparison by Object |   |
| Expenditure Budget for 26-27                             |   |
| Building Fund (03) Projections.....                      | D |
| Debt Service (04) .....                                  | E |
| Taxable Valuation .....                                  | F |
| Mill Levies .....                                        | G |

## **2026-2027 Budget Assumptions**

### **Budget Assumptions**

1. Property taxes are based on an estimated 5.06% increase in taxable valuation. The taxable valuation is projected to increase by \$35,541,515.00 from \$702,152,375 to \$737,693,890.
2. The General Levy, Board Discretionary Levy, Board Misc Levy and the Building Fund are all capped at 3%.
3. The school district must file its final levy request with Burleigh County on or before October 10th. The amount of this levy request may be adjusted up or down prior to final levy submission.
4. The total mill levy will be 106.45 mills. This is reduction from 107.19 (flat for seven years).
5. The Building Fund levy is proposed at 9.81Mills. This is approximately \$7,235,430 that would be generated for the building fund.

### **General Fund Revenue**

1. Total Revenue is projected at \$229,344,606.
2. The General Fund levy of 68.66 mills will generate an estimated \$50,648,000. In addition, the Miscellaneous Fund Levy of 10.25 mills will generate \$7,557,748 of additional property tax revenue for the General Fund.
3. The Tuition Levy of 2.37 mills will generate an estimated \$1,750,000 of additional property tax revenue for the General Fund.
4. The Foundation Aid revenue budget of \$142,700,000 represents an increase of \$1,978,320 from the 2025-26 actual.

### **General Fund Expenditures**

1. Total Budgeted Expenditures are projected at \$228,840,210.
2. Staffing costs are \$193,026,699, representing an increase of \$6,997,285 over the prior year's actual.
3. Student Transportation Services increased by \$522,991 over last year's actual.
4. Supply budgets have been established for buildings based on quarter four enrollment figures.

**General Fund Balance**

1. The actual Ending Fund Balance for 2025-2026 was 10.3% of expenditures, which is above the current School Board guideline and board governance.
2. Revenues exceeded expenditures by \$2,408,734 compared to the budgetary estimate of \$60,256.
3. The current budget includes Revenues that exceed our Expenditures by \$49,396. This results in a projected Ending Fund Balance of \$20,856,776 or 9.9% of adjusted expenditures.

**Building Fund**

1. The Building Fund includes funds for the following projects: Elk Ridge and Silver Ranch Elementary Schools, roofing, parking lots and building repairs.

**Sinking & Interest Fund**

1. The 14.05 mills in Sinking & Interest will generate \$10,367,399.
2. The expenditure budgets include the principal & interest payments on all the existing bonded indebtedness of the school district.

## FY27 PRELIMINARY BUDGET SUMMARY

|                                       | 2025-2026<br>BUDGET   | 2025-2026<br>ACTUAL   | 2026-2027<br>BUDGET   |
|---------------------------------------|-----------------------|-----------------------|-----------------------|
| <b><u>REVENUES</u></b>                |                       |                       |                       |
| A. Local Sources                      | \$ 59,418,116         | \$ 57,940,241         | \$ 60,752,046         |
| B. State Sources                      | 143,399,361           | 146,529,161           | 148,326,190           |
| C. Federal Sources                    | 17,554,282            | 15,594,586            | 17,288,370            |
| D. Other Sources                      | 21,000                | 23,375                | 23,000                |
| E. Grant Reserves                     | 696,020               | 0                     | 2,500,000             |
| <b>TOTAL REVENUES</b>                 | <b>\$ 221,088,779</b> | <b>\$ 220,087,363</b> | <b>\$ 228,889,606</b> |
| <b><u>EXPENDITURES BY OBJECT</u></b>  |                       |                       |                       |
| A. Salaries                           | \$ 136,101,075        | \$ 134,796,284        | \$139,581,192         |
| B. Fringe Benefits                    | 52,094,582            | 51,233,130            | 53,445,508            |
| C. Purchased Professional Services    | 6,391,344             | 6,216,557             | 7,192,244             |
| D. Purchased Property Services        | 2,900,313             | 3,675,353             | 2,052,950             |
| E. Utilities                          | 3,425,000             | 3,435,171             | 3,700,000             |
| F. Other Purchased Services           | 5,368,043             | 4,992,698             | 5,444,990             |
| G. Supplies & Materials               | 6,488,891             | 5,618,219             | 6,257,466             |
| H. Property Purchases                 | 4,512,893             | 5,719,806             | 4,795,137             |
| I. Other                              | 2,970,131             | 1,991,409             | 3,775,724             |
| G. Reserves                           | 776,252               | 0                     | 2,595,000             |
| <b>TOTAL EXPENDITURES</b>             | <b>\$ 221,028,522</b> | <b>\$ 217,678,628</b> | <b>\$228,840,210</b>  |
| <b>GRANTS MODIFIED</b>                | <b>\$ 202,458,730</b> | <b>\$ 201,068,531</b> | <b>\$ 210,555,826</b> |
| <b>REVENUES OVER/(UNDER) EXPENSES</b> | <b>\$ 60,256</b>      | <b>\$ 2,408,734</b>   | <b>\$ 49,396</b>      |
| <b>BEGINNING FUND BALANCE</b>         |                       |                       |                       |
|                                       | <b>\$ 18,398,645</b>  | <b>\$ 18,398,645</b>  | <b>\$ 20,807,380</b>  |
| <b>REVENUES OVER/(UNDER) EXPENSES</b> | <b>\$ 60,256</b>      | <b>\$ 2,408,734</b>   | <b>\$ 49,396</b>      |
| <b>ENDING FUND BALANCE</b>            | <b>\$ 18,458,902</b>  | <b>\$ 20,807,380</b>  | <b>\$ 20,856,776</b>  |
| <b>PERCENT OF TOTAL EXPENDITURES</b>  | <b>9.1%</b>           | <b>10.3%</b>          | <b>9.9%</b>           |

| <u>REVENUES</u>                 | BUDGETED<br>2025-2026<br>REVENUE | ACTUAL<br>2025-2026<br>REVENUE | ANTICIPATED<br>2026-2027<br>REVENUE |
|---------------------------------|----------------------------------|--------------------------------|-------------------------------------|
| <b>A. LOCAL SOURCES</b>         |                                  |                                |                                     |
| Property Taxes                  | \$ 55,584,366                    | \$ 53,430,415                  | \$ 57,248,096                       |
| Tuition - Other Districts       | 345,000                          | 358,814                        | 350,000                             |
| Tuition - Special Education     | 350,000                          | 351,318                        | 350,000                             |
| Interest Income                 | 1,750,000                        | 2,329,715                      | 1,750,000                           |
| Athletic Event Admission Fees   | 693,750                          | 639,568                        | 643,950                             |
| Co-Curricular Users Fees        | 220,000                          | 214,033                        | 215,000                             |
| Rental Income - Gyms/Classrooms | 200,000                          | 146,550                        | 150,000                             |
| Contracted Education            | 195,000                          | 284,868                        |                                     |
| Miscellaneous Other             | 80,000                           | 184,961                        | 45,000                              |
| <b>TOTAL LOCAL REVENUE</b>      | <b>\$ 59,418,116</b>             | <b>\$ 57,940,241</b>           | <b>\$ 60,752,046</b>                |
| <b>B. STATE SOURCES</b>         |                                  |                                |                                     |
| Foundation Aid                  | \$ 137,800,000                   | \$ 140,721,680                 | \$ 142,700,000                      |
| Transportation                  | 1,300,000                        | 1,510,438                      | 1,634,320                           |
| Special Education               | 1,360,000                        | 1,331,569                      | 1,310,000                           |
| Career & Technical Education    | 556,000                          | 570,333                        | 560,000                             |
| Adult Education (State)         | 432,250                          | 432,250                        | 432,250                             |
| State Tuition Payments          | 545,000                          | 567,091                        | 330,000                             |
| Behavioral Health               | 1,015,511                        | 1,015,511                      | 996,014                             |
| Misc                            | 390,600                          | 380,288                        | 363,606                             |
| <b>TOTAL STATE REVENUE</b>      | <b>\$ 143,399,361</b>            | <b>\$ 146,529,161</b>          | <b>\$ 148,326,190</b>               |

| <u>REVENUES</u>                     | BUDGETED<br>2025-2026<br>REVENUE | ACTUAL<br>2025-2026<br>REVENUE | ANTICIPATED<br>2026-2027<br>REVENUE |
|-------------------------------------|----------------------------------|--------------------------------|-------------------------------------|
| <b>C. <u>FEDERAL SOURCES</u></b>    |                                  |                                |                                     |
| Title I                             | \$ 4,225,474                     | \$ 3,796,319                   | \$ 4,135,106                        |
| Title VI-B Basic Aid                | 4,474,765                        | 4,344,951                      | 4,224,140                           |
| Title II                            | 2,688,780                        | 1,420,341                      | 2,630,245                           |
| Title III Language Instruction      | 81,708                           | 46,611                         | 112,134                             |
| Carl Perkins                        | 278,397                          | 271,900                        | 271,900                             |
| Head Start / Head Start Handicapped | 2,162,321                        | 2,162,321                      | 2,162,321                           |
| USDA Head Start                     | 139,500                          | 134,509                        | 115,300                             |
| Adult Education (Federal)           | 85,000                           | 85,000                         | 98,956                              |
| Title VII Indian Education          | 389,172                          | 389,172                        | 397,943                             |
| Pre-School Incentive Grant          | 78,029                           | 78,029                         | 84,107                              |
| Title XIX                           | 2,200,000                        | 2,185,617                      | 2,200,000                           |
| Johnson O'Malley                    | 59,292                           | 50,381                         | 28,911                              |
| Fresh Fruit & Veggie Program        | 164,619                          | 159,066                        | 162,950                             |
| McKinney Vento Homeless Education   | 99,821                           | 82,261                         | 82,560                              |
| Clean Diesel Grant                  | 109,403                          | 109,403                        |                                     |
| Refugee                             | 9,780                            | 9,780                          |                                     |
| Dept. of Justice                    | 106,803                          | 67,507                         | 229,796                             |
| Solar Energy Grant                  | 17,800                           | 17,800                         |                                     |
| Literacy                            |                                  |                                | 340,000                             |
| Misc                                |                                  |                                | 12,000                              |
| Comprehensive Literacy Development  | 183,617                          | 183,617                        |                                     |
| <b>TOTAL FEDERAL REVENUE</b>        | <b>\$ 17,554,282</b>             | <b>\$ 15,594,586</b>           | <b>\$ 17,288,370</b>                |
| <b>D. <u>OTHER SOURCES</u></b>      |                                  |                                |                                     |
| Teacher Learning Center             | 5,000                            | 5,000                          | 5,000                               |
| CRACTC                              | 16,000                           | 18,375                         | 18,000                              |
| <b>TOTAL OTHER SOURCES</b>          | <b>\$ 21,000</b>                 | <b>\$ 23,375</b>               | <b>\$ 23,000</b>                    |
| <b>E. <u>RESERVES</u></b>           |                                  |                                |                                     |
| Reserve for Additional Grants       | \$ 696,020                       | \$ -                           | \$ 2,500,000                        |
| <b>TOTAL RESERVES</b>               | <b>\$ 696,020</b>                | <b>\$ -</b>                    | <b>\$ 2,500,000</b>                 |
| <b>TOTAL REVENUE</b>                | <b>\$ 221,088,779</b>            | <b>\$ 220,087,363</b>          | <b>\$ 228,889,606</b>               |

## GENERAL FUND - Expenditure by Object

| <u>EXPENDITURES BY OBJECT</u>         | 2025-2026<br>BUDGETED<br>EXPENSES | 2025-2026<br>ACTUAL<br>EXPENSES | 2026-2027<br>BUDGETED<br>EXPENSES |
|---------------------------------------|-----------------------------------|---------------------------------|-----------------------------------|
| <b>A. SALARIES</b>                    | <b>\$ 136,101,075</b>             | <b>\$ 134,796,284</b>           | <b>\$ 139,581,192</b>             |
| <b>B. FRINGE BENEFITS</b>             | <b>52,094,582</b>                 | <b>51,233,130</b>               | <b>53,445,508</b>                 |
| <b>C. PROFESSIONAL SERVICES</b>       | <b>6,391,344</b>                  | <b>6,216,557</b>                | <b>7,192,244</b>                  |
| <b>D. PURCHASED PROPERTY SERVICES</b> | <b>2,900,313</b>                  | <b>3,675,353</b>                | <b>2,052,950</b>                  |
| <b>E. UTILITIES</b>                   | <b>3,425,000</b>                  | <b>3,435,171</b>                | <b>3,700,000</b>                  |
| <b>F. OTHER PURCHASED SERVICES</b>    | <b>5,368,043</b>                  | <b>4,992,698</b>                | <b>5,444,990</b>                  |
| <b>G. SUPPLIES &amp; MATERIALS</b>    | <b>6,488,891</b>                  | <b>5,618,219</b>                | <b>6,257,466</b>                  |
| <b>H. PROPERTY PURCHASES</b>          | <b>4,512,893</b>                  | <b>5,719,806</b>                | <b>4,795,137</b>                  |
| <b>I. OTHER EXPENDITURES</b>          | <b>2,970,131</b>                  | <b>1,991,409</b>                | <b>3,775,724</b>                  |
| <b>J. RESERVES</b>                    | <b>776,252</b>                    | <b>0</b>                        | <b>2,595,000</b>                  |
| <b>TOTAL EXPENDITURES</b>             | <b>\$ 221,028,522</b>             | <b>\$ 217,678,628</b>           | <b>\$ 228,840,210</b>             |
| <b>A. SALARIES</b>                    |                                   |                                 |                                   |
| Teachers                              | \$ 80,074,578                     | \$ 79,842,849                   | \$ 82,399,355                     |
| Administration                        | 10,213,451                        | 10,270,447                      | 10,493,634                        |
| Professional Support Staff            | 9,152,593                         | 8,959,215                       | 9,402,149                         |
| Hourly Support Staff                  | 27,212,775                        | 26,453,661                      | 27,590,144                        |
| Summer School Teachers                | 2,154,953                         | 2,046,606                       | 2,195,000                         |
| Substitute Teachers                   | 3,037,726                         | 3,097,344                       | 3,175,910                         |
| Extra Duty / Coaches                  | 4,255,000                         | 4,126,163                       | 4,325,000                         |
| <b>TOTAL SALARIES</b>                 | <b>\$ 136,101,075</b>             | <b>\$ 134,796,284</b>           | <b>\$ 139,581,192</b>             |
| <b>B. FRINGE BENEFITS</b>             |                                   |                                 |                                   |
| <b>TOTAL FRINGE BENEFITS</b>          | <b>\$ 52,094,582</b>              | <b>\$ 51,233,130</b>            | <b>\$ 53,445,508</b>              |
| <b>C. PROFESSIONAL SERVICES</b>       |                                   |                                 |                                   |
| Computer Software Consulting          | \$ 1,000                          | \$ -                            | \$ 11,000                         |
| Other Professional                    | 41,000                            | 44,804                          | 41,250                            |
| Fees                                  | 30,000                            | 42,775                          | 40,000                            |
| Contracted Busing                     | 3,303,264                         | 3,627,009                       | 4,150,000                         |
| Legal                                 | 30,000                            | 20,110                          | 30,000                            |
| Other Consultants                     | 105,000                           | 77,383                          | 97,500                            |
| Other Professional Education          | 115,000                           | 78,812                          | 115,000                           |
| Referees/Judges                       | 403,400                           | 382,036                         | 402,500                           |
| Special Education Consultants         | 13,500                            | 15,670                          | 18,500                            |
| Workshops Consultants                 | 1,966,460                         | 1,760,700                       | 1,848,826                         |
| Professional Development              | 382,720                           | 167,258                         | 437,667                           |
| <b>TOTAL PROFESSIONAL SERVICES</b>    | <b>\$ 6,391,344</b>               | <b>\$ 6,216,557</b>             | <b>\$ 7,192,244</b>               |

## GENERAL FUND - Expenditure by Object

|                                      | 2025-2026<br>BUDGETED<br><u>EXPENSES</u> | 2025-2026<br>ACTUAL<br><u>EXPENSES</u> | 2026-2027<br>BUDGETED<br><u>EXPENSES</u> |
|--------------------------------------|------------------------------------------|----------------------------------------|------------------------------------------|
| <b>D. PROPERTY SERVICES</b>          |                                          |                                        |                                          |
| Asbestos Abatement / Removal         | \$ 50,000                                | \$ 48,590                              | \$ 50,000                                |
| Elevator Maintenance                 | 35,000                                   | 32,349                                 | 35,000                                   |
| Equipment Rental                     | 8,000                                    | 5,853                                  | 8,000                                    |
| Building & Asphalt Repairs           | 1,040,000                                | 1,669,715                              | 100,000                                  |
| Equipment Repairs                    | 566,463                                  | 718,416                                | 620,550                                  |
| Exterminating                        | 8,000                                    | 9,786                                  | 10,500                                   |
| Fire Extinguishers                   | 9,000                                    | 9,748                                  | 10,000                                   |
| Land & Building Rental               | 437,300                                  | 425,550                                | 429,300                                  |
| Laundry                              | 6,000                                    | 798                                    | 1,000                                    |
| Lawn Care                            | 0                                        | 23,202                                 | 25,000                                   |
| Other Contract Maintenance           | 40,000                                   | 17,297                                 | 25,000                                   |
| Security                             | 0                                        | 572                                    | 1,000                                    |
| Snow Removal                         | 180,000                                  | 169,983                                | 180,000                                  |
| Software Maintenance                 | 2,550                                    | 3,302                                  | 3,600                                    |
| Vehicle Fleet                        | 293,000                                  | 322,063                                | 329,000                                  |
| Waste Removal                        | 225,000                                  | 218,130                                | 225,000                                  |
| <b>TOTAL PROPERTY SERVICES</b>       | <b>\$ 2,900,313</b>                      | <b>\$ 3,675,353</b>                    | <b>\$ 2,052,950</b>                      |
| <b>E. UTILITIES</b>                  |                                          |                                        |                                          |
| Electricity                          | \$ 2,150,000                             | \$ 2,272,412                           | \$ 2,400,000                             |
| Natural Gas                          | 700,000                                  | 609,164                                | 700,000                                  |
| Water and Sewer                      | 575,000                                  | 553,595                                | 600,000                                  |
| <b>TOTAL UTILITIES</b>               | <b>\$ 3,425,000</b>                      | <b>\$ 3,435,171</b>                    | <b>\$ 3,700,000</b>                      |
| <b>F. OTHER PURCHASED SERVICES</b>   |                                          |                                        |                                          |
| Athletic Away Game Expenses          | \$ 196,500                               | \$ 154,821                             | \$ 194,000                               |
| Brochures / Publications             | 20,500                                   | 17,869                                 | 21,000                                   |
| Field Trips / Student Transportation | 1,079,115                                | 1,002,485                              | 1,078,880                                |
| Property & Liability Insurance       | 615,000                                  | 616,562                                | 620,000                                  |
| Cell Phones                          | 130,483                                  | 122,409                                | 120,705                                  |
| Mileage Reimbursement                | 50,900                                   | 41,002                                 | 47,050                                   |
| Postage                              | 43,059                                   | 33,674                                 | 39,734                                   |
| Printing                             | 281,382                                  | 503,302                                | 446,575                                  |
| Student Activity Fees                | 27,882                                   | 15,822                                 | 40,511                                   |
| Telephone Service                    | 39,000                                   | 36,421                                 | 39,000                                   |
| Tuition - In-State                   | 2,430,000                                | 2,144,647                              | 2,335,000                                |
| Tuition - Out-of-State               | 0                                        | 7,711                                  |                                          |
| Travel                               | 454,221                                  | 295,973                                | 462,535                                  |
| <b>TOTAL OTHER SERVICES</b>          | <b>\$ 5,368,043</b>                      | <b>\$ 4,992,698</b>                    | <b>\$ 5,444,990</b>                      |

## GENERAL FUND - Expenditure by Object

|                                       | 2025-2026<br>BUDGETED<br>EXPENSES | 2025-2026<br>ACTUAL<br>EXPENSES | 2026-2027<br>BUDGETED<br>EXPENSES |
|---------------------------------------|-----------------------------------|---------------------------------|-----------------------------------|
| <b>G. SUPPLIES &amp; MATERIALS</b>    |                                   |                                 |                                   |
| Athletic Awards                       | \$ 5,000                          | \$ 3,971                        | \$ 5,000                          |
| Supplies & Materials                  | 3,612,508                         | 2,619,259                       | 3,239,464                         |
| Books / Curriculum                    | 1,160,140                         | 938,566                         | 1,279,436                         |
| Computer Software                     | 1,442,048                         | 1,697,204                       | 1,467,950                         |
| Custodial Supplies                    | 413,500                           | 359,764                         | 413,500                           |
| Food                                  | 104,120                           | 97,566                          | 75,820                            |
| Gas and Oil                           | (510,953)                         | (376,556)                       | (491,300)                         |
| Parent Activities                     | 400                               | 0                               | 400                               |
| Testing Material - Guidance           | 230,000                           | 215,424                         | 230,000                           |
| Playground Repairs                    | 12,128                            | 44,379                          | 17,195                            |
| Athletic Training Supplies            | 20,000                            | 18,643                          | 20,000                            |
| <b>TOTAL SUPPLIES &amp; MATERIALS</b> | <b>\$ 6,488,891</b>               | <b>\$ 5,618,219</b>             | <b>\$ 6,257,466</b>               |
| <b>H. PROPERTY PURCHASES</b>          |                                   |                                 |                                   |
| Remodeling & Renovations              | \$ 225,000                        | \$ 91,971                       | \$ 275,000                        |
| Carpet Replacement                    | 250,000                           | 305,800                         | 300,000                           |
| Equipment Purchases                   | 3,302,490                         | 4,130,054                       | 3,589,137                         |
| Student Built House                   | 6,000                             | 6,152                           | 6,000                             |
| Site Improvements / Land Purchases    | 110,000                           | 299,549                         | 110,000                           |
| Lease Payments                        | 60,000                            | 33,065                          | 60,000                            |
| Portable Classrooms                   | 0                                 | 8,376                           |                                   |
| Vehicle Purchases                     | 559,403                           | 844,839                         | 455,000                           |
| <b>TOTAL PROPERTY PURCHASES</b>       | <b>\$ 4,512,893</b>               | <b>\$ 5,719,806</b>             | <b>\$ 4,795,137</b>               |
| <b>I. OTHER EXPENDITURES</b>          |                                   |                                 |                                   |
| Unobligated Grants                    | \$ 848,993                        | \$ -                            | \$ 1,646,548                      |
| Indirect Cost                         | 96,303                            | 84,097                          | 102,206                           |
| Interest Expense                      | 133,449                           | 133,438                         | 112,191                           |
| Licenses/Permits/Registrations        | 554,342                           | 449,926                         | 527,620                           |
| Other Fees                            | 48,680                            | 59,687                          | 57,496                            |
| Organizational Dues & Memberships     | 338,550                           | 314,436                         | 332,250                           |
| Principal Redemption                  | 949,814                           | 949,825                         | 997,413                           |
| <b>TOTAL OTHER EXPENDITURES</b>       | <b>\$ 2,970,131</b>               | <b>\$ 1,991,409</b>             | <b>\$ 3,775,724</b>               |
| <b>J. RESERVES</b>                    |                                   |                                 |                                   |
| Reserve for Grants                    | \$ 696,020                        | \$ -                            | \$ 2,500,000                      |
| Superintendent's Reserve              | 80,232                            | 0                               | 95,000                            |
| <b>TOTAL RESERVES</b>                 | <b>\$ 776,252</b>                 | <b>\$ -</b>                     | <b>\$ 2,595,000</b>               |
| <b>TOTAL EXPENDITURES</b>             | <b>\$ 221,028,522</b>             | <b>\$ 217,678,628</b>           | <b>\$ 228,840,210</b>             |

## BUILDING FUND PROJECTION

|                                               | PROJECTED<br>2026-2027 | PROJECTED<br>2027-2028 | PROJECTED<br>2028-2029 | PROJECTED<br>2029-2030 | PROJECTED<br>2030-2031 |
|-----------------------------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|
| <b>BEGINNING BUILDING FUND BALANCE</b>        | \$ (3,323,636)         | \$ (1,531,287)         | \$ 2,378,375           | \$ 4,385,994           | \$ 3,811,931           |
| <u>REVENUE:</u>                               |                        |                        |                        |                        |                        |
| VALUATION (5% GROWTH)                         | \$ 737,693,890         | \$ 774,578,585         | \$ 813,307,514         | \$ 853,972,889         | \$ 896,671,534         |
| PROPERTY TAX 3% Cap                           | 7,235,430              | 7,452,493              | 7,676,068              | 7,906,350              | 8,143,540              |
| PROPERTY TAX 10 Mills                         | 7,376,939              | 7,745,786              | 8,133,075              | 8,539,729              | 8,966,715              |
| DELTA                                         | 141,509                | 293,293                | 457,007                | 633,379                | 823,175                |
| <br>PROPERTY TAX                              | 7,235,430              | 7,452,493              | 7,676,068              | 7,906,350              | 8,143,540              |
| BOWL AUTHORITY                                | 187,385                | 282,650                | 282,900                | 282,650                | 281,900                |
| FUNDRAISING/RENT                              | 350,000                | 350,000                | 350,000                | 350,000                | 350,000                |
| <br>TOTAL REVENUE                             | \$ 7,772,815           | \$ 8,085,143           | \$ 8,308,968           | \$ 8,539,000           | \$ 8,775,440           |
| <u>EXPENDITURES:</u>                          |                        |                        |                        |                        |                        |
| SILVER AND ELK RIDGE BOND PAYMENT - PRINCIPAL | \$ 1,525,000.00        | \$ 1,540,000.00        | \$ 1,560,000.00        | \$ 1,580,000.00        | \$ 1,605,000.00        |
| ELEMENTARY BOND PAYMENT - INTEREST            | 318,081                | 302,831                | 287,431                | 271,831                | 256,031                |
| MDUR COMMUNITY BOWL                           | 2,300,000              |                        |                        |                        |                        |
| MDUR COMMUNITY BOWL - PAYMENT                 | 187,385                | 282,650                | 282,900                | 282,650                | 281,900                |
| WILL-MOORE ELEMENTARY                         |                        | 400,000                | 1,521,017              |                        |                        |
| PIONEER ELEMENTARY                            |                        |                        | 1,000,000              | 4,828,582              |                        |
| BHS BOILERS                                   |                        |                        |                        | 500,000                | 2,166,334              |
| MAINTENANCE                                   | 1,000,000              | 1,000,000              | 1,000,000              | 1,000,000              | 1,000,000              |
| ROOFING                                       | 650,000                | 650,000                | 650,000                | 650,000                | 650,000                |
| <br>TOTAL COMMITMENTS                         | \$ 5,980,466           | \$ 4,175,481           | \$ 6,301,348           | \$ 9,113,063           | \$ 5,959,265           |
| <br><b>ENDING BUILDING FUND BALANCE</b>       | \$ (1,531,287)         | \$ 2,378,375           | \$ 4,385,994           | \$ 3,811,931           | \$ 6,628,106           |

# Bismarck Public Schools

## Debt Service Fund

### Summary of Revenues and Expenditures

|                               | 2025-2026<br><u>BUDGET</u> | 2025-2026<br><u>ACTUAL</u> | 2026-2027<br><u>BUDGET</u> |
|-------------------------------|----------------------------|----------------------------|----------------------------|
| <b>BEGINNING FUND BALANCE</b> | \$ 6,236,444               | \$ 5,999,238               | \$ 6,343,078               |
| REVENUE:                      |                            |                            |                            |
| Property Tax Receipts         | \$ 10,402,446              | \$ 9,829,700               | \$ 10,367,399              |
| Refunding                     |                            |                            |                            |
| TOTAL REVENUE                 | <u>\$ 10,402,446</u>       | <u>\$ 9,829,700</u>        | <u>\$ 10,367,399</u>       |
| EXPENDITURES:                 |                            |                            |                            |
| Principal Payments            | \$ 7,427,332               | \$ 7,440,877               | \$ 7,583,062               |
| Interest Payments             | 2,052,276                  | 2,039,108                  | 1,852,583                  |
| Service Fees                  | 6,975                      | 5,875                      | 5,875                      |
| TOTAL EXPENDITURES            | <u>\$ 9,486,582</u>        | <u>\$ 9,485,860</u>        | <u>\$ 9,441,520</u>        |
| <b>ENDING FUND BALANCE</b>    | \$ 7,152,308               | \$ 6,343,078               | \$ 7,268,957               |

#### 2012 GENERAL OBLIGATION BONDS

|                          | 2025-2026<br><u>BUDGET</u> | 2025-2026<br><u>ACTUAL</u> | 2026-2027<br><u>BUDGET</u> |
|--------------------------|----------------------------|----------------------------|----------------------------|
| <b>BEGINNING BALANCE</b> | \$ 706,057                 | \$ 706,057                 | \$ 726,811                 |
| REVENUE:                 |                            |                            |                            |
| Property Tax Receipts    | \$ 692,446                 | \$ 656,120                 | \$ 697,899                 |
| TOTAL REVENUE            | <u>\$ 692,446</u>          | <u>\$ 656,120</u>          | <u>\$ 697,899</u>          |
| EXPENDITURES:            |                            |                            |                            |
| Principal Payments       | \$ 550,000                 | \$ 550,000                 | \$ 565,000                 |
| Interest Payments        | 84,171                     | 84,171                     | 74,821                     |
| Service Fees             | 1,320                      | 1,195                      | 1,195                      |
| TOTAL EXPENDITURES       | <u>\$ 635,491</u>          | <u>\$ 635,366</u>          | <u>\$ 641,016</u>          |
| <b>ENDING BALANCE</b>    | \$ 763,012                 | \$ 726,811                 | \$ 783,694                 |

# Bismarck Public Schools

## Debt Service Fund

### Summary of Revenues and Expenditures

#### 2014 GENERAL OBLIGATION BONDS

|                          | 2025-2026<br><u>BUDGET</u> | 2025-2026<br><u>ACTUAL</u> | 2026-2027<br><u>BUDGET</u> |
|--------------------------|----------------------------|----------------------------|----------------------------|
| <b>BEGINNING BALANCE</b> | \$ 772,699                 | \$ 772,699                 | \$ 811,923                 |
| REVENUE:                 |                            |                            |                            |
| Property Tax Receipts    | \$ 1,050,000               | \$ 994,551                 | \$ 1,050,000               |
| TOTAL REVENUE            | \$ 1,050,000               | \$ 994,551                 | \$ 1,050,000               |
| EXPENDITURES:            |                            |                            |                            |
| Principal Payments       | \$ 752,647                 | \$ 766,664                 | \$ 788,683                 |
| Interest Payments        | 202,303                    | 188,664                    | 166,267                    |
| Service Fees             | 125                        | 0                          |                            |
| TOTAL EXPENDITURES       | \$ 955,076                 | \$ 955,328                 | \$ 954,951                 |
| <b>ENDING BALANCE</b>    | \$ 867,624                 | \$ 811,923                 | \$ 906,972                 |

#### 2017 SERIES A GENERAL OBLIGATION BONDS

|                          | 2025-2026<br><u>BUDGET</u> | 2025-2026<br><u>ACTUAL</u> | 2026-2027<br><u>BUDGET</u> |
|--------------------------|----------------------------|----------------------------|----------------------------|
| <b>BEGINNING BALANCE</b> | \$ 1,316,120               | \$ 1,316,120               | \$ 1,404,248               |
| REVENUE:                 |                            |                            |                            |
| Property Tax Receipts    | \$ 2,515,000               | \$ 2,375,630               | \$ 2,476,000               |
| TOTAL REVENUE            | \$ 2,515,000               | \$ 2,375,630               | \$ 2,476,000               |
| EXPENDITURES:            |                            |                            |                            |
| Principal Payments       | \$ 1,510,000               | \$ 1,510,000               | \$ 1,550,000               |
| Interest Payments        | 776,306                    | 776,306                    | 700,806                    |
| Service Fees             | 1,320                      | 1,195                      | 1,195                      |
| TOTAL EXPENDITURES       | \$ 2,287,626               | \$ 2,287,501               | \$ 2,252,001               |
| <b>ENDING BALANCE</b>    | \$ 1,543,493               | \$ 1,404,248               | \$ 1,628,247               |

# Bismarck Public Schools

## Debt Service Fund

### Summary of Revenues and Expenditures

#### 2017 SERIES B GENERAL OBLIGATION BONDS

|                          | 2025-2026<br><u>BUDGET</u> | 2025-2026<br><u>ACTUAL</u> | 2026-2027<br><u>BUDGET</u> |
|--------------------------|----------------------------|----------------------------|----------------------------|
| <b>BEGINNING BALANCE</b> | \$ 324,266                 | \$ 324,266                 | \$ 326,125                 |
| REVENUE:                 |                            |                            |                            |
| Property Tax Receipts    | \$ 375,750                 | \$ 351,708                 | \$ 375,000                 |
| TOTAL REVENUE            | <u>\$ 375,750</u>          | <u>\$ 351,708</u>          | <u>\$ 375,000</u>          |
| EXPENDITURES:            |                            |                            |                            |
| Principal Payments       | \$ 275,854                 | \$ 275,696                 | \$ 281,371                 |
| Interest Payments        | 73,995                     | 74,153                     | 68,478                     |
| Service Fees             | 125                        | 0                          | 0                          |
| TOTAL EXPENDITURES       | <u>\$ 349,974</u>          | <u>\$ 349,849</u>          | <u>\$ 349,849</u>          |
| <b>ENDING BALANCE</b>    | \$ 350,042                 | \$ 326,125                 | \$ 351,276                 |

#### 2018 GENERAL OBLIGATION BONDS

|                          | 2025-2026<br><u>BUDGET</u> | 2025-2026<br><u>ACTUAL</u> | 2026-2027<br><u>BUDGET</u> |
|--------------------------|----------------------------|----------------------------|----------------------------|
| <b>BEGINNING BALANCE</b> | \$ 467,508                 | \$ 467,508                 | \$ 492,298                 |
| REVENUE:                 |                            |                            |                            |
| Property Tax Receipts    | \$ 670,000                 | \$ 630,207                 | \$ 670,000                 |
| TOTAL REVENUE            | <u>\$ 670,000</u>          | <u>\$ 630,207</u>          | <u>\$ 670,000</u>          |
| EXPENDITURES:            |                            |                            |                            |
| Principal Payments       | \$ 458,831                 | \$ 458,517                 | \$ 468,007                 |
| Interest Payments        | 146,587                    | 146,901                    | 137,410                    |
| Service Fees             | 125                        | 0                          | 0                          |
| TOTAL EXPENDITURES       | <u>\$ 605,543</u>          | <u>\$ 605,418</u>          | <u>\$ 605,418</u>          |
| <b>ENDING BALANCE</b>    | \$ 531,965                 | \$ 492,298                 | \$ 556,880                 |

# Bismarck Public Schools

## Debt Service Fund

### Summary of Revenues and Expenditures

#### 2019 GENERAL OBLIGATION BONDS

|                          | 2025-2026<br><u>BUDGET</u> | 2025-2026<br><u>ACTUAL</u> | 2026-2027<br><u>BUDGET</u> |
|--------------------------|----------------------------|----------------------------|----------------------------|
| <b>BEGINNING BALANCE</b> | \$ 247,726                 | \$ 247,726                 | \$ 273,679                 |
| REVENUE:                 |                            |                            |                            |
| Property Tax Receipts    | \$ 700,000                 | \$ 663,047                 | \$ 700,000                 |
| TOTAL REVENUE            | \$ 700,000                 | \$ 663,047                 | \$ 700,000                 |
| EXPENDITURES:            |                            |                            |                            |
| Principal Payments       | \$ 405,000                 | \$ 405,000                 | \$ 420,000                 |
| Interest Payments        | 230,900                    | 230,900                    | 214,700                    |
| Service Fees             | 1,320                      | 1,195                      | 1,195                      |
| TOTAL EXPENDITURES       | \$ 637,220                 | \$ 637,095                 | \$ 635,895                 |
| <b>ENDING BALANCE</b>    | \$ 310,506                 | \$ 273,679                 | \$ 337,784                 |

#### 2020 REFUNDING GENERAL OBLIGATION BONDS

|                          | 2025-2026<br><u>BUDGET</u> | 2025-2026<br><u>ACTUAL</u> | 2026-2027<br><u>BUDGET</u> |
|--------------------------|----------------------------|----------------------------|----------------------------|
| <b>BEGINNING BALANCE</b> | \$ 2,391,445               | \$ 2,154,238               | \$ 2,296,590               |
| REVENUE:                 |                            |                            |                            |
| Property Tax Receipts    | \$ 4,350,000               | \$ 4,111,772               | \$ 4,350,000               |
| TOTAL REVENUE            | \$ 4,350,000               | \$ 4,111,772               | \$ 4,350,000               |
| EXPENDITURES:            |                            |                            |                            |
| Principal Payments       | \$ 3,440,000               | \$ 3,440,000               | \$ 3,475,000               |
| Interest Payments        | 528,225                    | 528,225                    | 480,925                    |
| Service Fees             | 1,320                      | 1,195                      | 1,195                      |
| TOTAL EXPENDITURES       | \$ 3,969,545               | \$ 3,969,420               | \$ 3,957,120               |
| <b>ENDING BALANCE</b>    | \$ 2,771,900               | \$ 2,296,590               | \$ 2,689,470               |

# Bismarck Public Schools

## Debt Service Fund

### Summary of Revenues and Expenditures

#### 2020 C GENERAL OBLIGATION BONDS

|                          | 2025-2026<br><u>BUDGET</u> | 2025-2026<br><u>ACTUAL</u> | 2026-2027<br><u>BUDGET</u> |
|--------------------------|----------------------------|----------------------------|----------------------------|
| <b>BEGINNING BALANCE</b> | \$ 10,624                  | \$ 10,624                  | \$ 11,404                  |
| REVENUE:                 |                            |                            |                            |
| Property Tax Receipts    | \$ 49,250                  | \$ 46,664                  | \$ 48,500                  |
| TOTAL REVENUE            | \$ 49,250                  | \$ 46,664                  | \$ 48,500                  |
| EXPENDITURES:            |                            |                            |                            |
| Principal Payments       | \$ 35,000                  | \$ 35,000                  | \$ 35,000                  |
| Interest Payments        | 9,788                      | 9,789                      | 9,175                      |
| Service Fees             | 1,320                      | \$ 1,095                   | 1,095                      |
| TOTAL EXPENDITURES       | \$ 46,108                  | \$ 45,884                  | \$ 45,270                  |
| <b>ENDING BALANCE</b>    | \$ 13,766                  | \$ 11,404                  | \$ 14,634                  |

|                                 | 2025-2026<br><u>TAXES</u><br><u>LEVIED</u> | 2025-2026<br><u>TAXES</u><br><u>COLLECTED</u> | 2026-2027<br><u>TAXES</u><br><u>TO BE LEVIED</u> |
|---------------------------------|--------------------------------------------|-----------------------------------------------|--------------------------------------------------|
| <b>BOND ISSUE</b>               |                                            |                                               |                                                  |
| 2012 General Obligation Bonds   | \$ 692,446                                 | \$ 656,120                                    | \$ 697,899                                       |
| 2014 General Obligation Bonds   | 1,050,000                                  | 994,551                                       | 1,050,000                                        |
| 2017 A General Obligation Bonds | 2,515,000                                  | 2,375,630                                     | 2,476,000                                        |
| 2017 B General Obligation Bonds | 375,750                                    | 351,708                                       | 375,000                                          |
| 2018 General Obligation Bonds   | 670,000                                    | 630,207                                       | 670,000                                          |
| 2019 General Obligation Bonds   | 700,000                                    | 663,047                                       | 700,000                                          |
| 2020 General Obligation Bonds   | 4,350,000                                  | 4,111,772                                     | 4,350,000                                        |
| 2020 C General Obligation Bonds | 49,250                                     | 46,664                                        | 48,500                                           |
| TOTAL AMOUNT OF TAX LEVY        | \$ 10,402,446                              | \$ 9,829,700                                  | \$ 10,367,399                                    |
| DISTRICT'S TAXABLE VALUATION    | \$ 702,152,375                             |                                               | \$ 737,693,890                                   |
| NUMBER OF MILLS LEVIED          | <b>14.82</b>                               |                                               | <b>14.05</b>                                     |

# BISMARCK PUBLIC SCHOOLS

## DISTRICT TAXABLE VALUATION

| FISCAL<br>YEAR  | TAXABLE<br>VALUATION | \$<br>CHANGE     | %<br>CHANGE |
|-----------------|----------------------|------------------|-------------|
| 99-00 .....     | 106,742,541 .....    | 6,796,621 .....  | 6.8%        |
| 00-01 .....     | 112,584,059 .....    | 5,841,518 .....  | 5.5%        |
| 01-02 .....     | 119,386,862 .....    | 6,802,803 .....  | 6.4%        |
| 02-03 .....     | 126,181,449 .....    | 6,794,587 .....  | 5.7%        |
| 03-04 .....     | 134,108,431 .....    | 7,926,982 .....  | 6.3%        |
| 04-05 .....     | 144,701,220 .....    | 10,592,789 ..... | 7.9%        |
| 05-06 .....     | 159,235,829 .....    | 14,534,609 ..... | 10.0%       |
| 06-07 .....     | 181,875,517 .....    | 22,639,688 ..... | 14.2%       |
| 07-08 .....     | 205,360,014 .....    | 23,484,497 ..... | 12.9%       |
| 08-09 .....     | 229,643,662 .....    | 24,283,648 ..... | 11.8%       |
| 09-10 .....     | 243,653,423 .....    | 14,009,761 ..... | 6.1%        |
| 10-11 .....     | 250,882,766 .....    | 7,229,343 .....  | 3.0%        |
| 11-12 .....     | 260,716,029 .....    | 9,833,263 .....  | 3.9%        |
| 12-13 .....     | 278,598,350 .....    | 17,882,321 ..... | 6.9%        |
| 13-14 .....     | 317,595,246 .....    | 38,996,896 ..... | 14.0%       |
| 14-15 .....     | 362,466,644 .....    | 44,871,398 ..... | 14.1%       |
| 15-16 .....     | 408,461,775 .....    | 45,995,131 ..... | 12.7%       |
| 16-17 .....     | 440,962,366 .....    | 32,500,591 ..... | 7.96%       |
| 17-18 .....     | 469,440,642 .....    | 28,478,276 ..... | 6.5%        |
| 18-19 .....     | 481,070,689 .....    | 11,631,047 ..... | 2.5%        |
| 19-20 .....     | 491,224,756 .....    | 10,154,067 ..... | 2.1%        |
| 20-21 .....     | 511,300,211 .....    | 20,075,455 ..... | 4.1%        |
| 21-22 .....     | 527,451,771 .....    | 16,151,315 ..... | 3.2%        |
| 22-23 .....     | 575,442,477 .....    | 48,020,706 ..... | 9.1%        |
| 23-24 .....     | 629,690,210 .....    | 54,437,733 ..... | 9.46%       |
| 24-25 .....     | 662,812,203 .....    | 33,195,976 ..... | 5.3%        |
| 25-26 .....     | 702,152,375 .....    | 39,340,172 ..... | 4.95%       |
| EST 26-27 ..... | 737,693,890 .....    | 35,541,515 ..... | 5.06%       |

## PROPERTY TAXES LEVIED AND COLLECTED

(FOR GENERAL FUND)

| FISCAL<br>YEAR    | TAXES<br>LEVIED  | TAXES<br>COLLECTED | %<br>COLLECTED |
|-------------------|------------------|--------------------|----------------|
| 99-00 .....       | 25,030,000 ..... | 24,767,758 .....   | 99.0%          |
| 00-01 .....       | 26,466,000 ..... | 26,562,657 .....   | 100.4%         |
| 01-02 .....       | 28,000,000 ..... | 27,827,933 .....   | 99.4%          |
| 02-03 .....       | 29,860,000 ..... | 29,711,595 .....   | 99.5%          |
| 03-04 .....       | 31,166,000 ..... | 31,068,438 .....   | 99.6%          |
| 04-05 .....       | 33,484,000 ..... | 33,198,996 .....   | 99.1%          |
| 05-06 .....       | 37,350,000 ..... | 36,891,958 .....   | 98.8%          |
| 06-07 .....       | 41,680,000 ..... | 41,266,803 .....   | 99.0%          |
| 07-08 .....       | 43,350,000 ..... | 42,983,258 .....   | 99.2%          |
| 08-09 .....       | 47,240,000 ..... | 46,127,795 .....   | 97.6%          |
| 09-10 .....       | 30,360,000 ..... | 30,832,836 .....   | 101.6%         |
| 10-11 .....       | 31,325,000 ..... | 31,518,732 .....   | 100.6%         |
| 11-12 .....       | 32,268,500 ..... | 32,579,224 .....   | 101.0%         |
| 12-13 .....       | 33,825,000 ..... | 34,181,902 .....   | 101.1%         |
| 13-14 .....       | 22,568,000 ..... | 23,472,461 .....   | 104.0%         |
| 14-15 .....       | 25,056,381 ..... | 26,714,715 .....   | 106.6%         |
| 15-16 .....       | 28,061,324 ..... | 27,721,026 .....   | 98.8%          |
| 16-17 .....       | 31,308,328 ..... | 30,225,749 .....   | 96.5%          |
| 17-18 .....       | 32,937,800 ..... | 32,131,742 .....   | 97.6%          |
| 18-19 .....       | 33,670,208 ..... | 32,837,996 .....   | 97.5%          |
| 19-20 .....       | 36,406,935 ..... | 35,104,740 .....   | 96.4%          |
| 20-21 .....       | 36,911,920 ..... | 36,343,639 .....   | 98.5%          |
| 21-22 .....       | 39,084,158 ..... | 37,967,239 .....   | 97.1%          |
| 22-23 .....       | 45,155,721 ..... | 43,889,519 .....   | 97.2%          |
| 23-24 .....       | 49,070,000 ..... | 48,107,929 .....   | 98.0%          |
| 24-25 .....       | 51,995,964 ..... | 49,712,643 .....   | 95.6%          |
| Budget 25-26..... | 55,323,463       |                    |                |

# BISMARCK PUBLIC SCHOOLS

## MILL LEVIES

| FISCAL<br>YEAR | GENERAL<br>FUND | BUILDING<br>FUND | DEBT<br>SERVICE | ASBESTOS<br>LEVY | BSC<br>LEVY | TOTAL<br>TAX LEVY | %<br>CHANGE |
|----------------|-----------------|------------------|-----------------|------------------|-------------|-------------------|-------------|
| 78-79          | 104.20          | 10.00            | 11.75           |                  | 8.00        | 133.95            | 0.0%        |
| 79-80          | 120.00          | 10.00            | 9.98            |                  | 9.85        | 149.83            | 11.9%       |
| 80-81          | 126.70          | 10.00            | 7.38            |                  | 11.62       | 155.70            | 3.9%        |
| 81-82          | 119.09          | 10.99            | 10.43           |                  | 12.35       | 152.86            | -1.8%       |
| 82-83          | 127.81          | 11.14            | 9.78            |                  | 13.61       | 162.34            | 6.2%        |
| 83-84          | 129.38          | 10.00            | 13.41           |                  | 14.31       | 167.10            | 2.9%        |
| 84-85          | 144.78          | 10.00            | 14.23           |                  | 8.00        | 177.01            | 5.9%        |
| 85-86          | 151.59          | 10.00            | 13.59           |                  | 8.00        | 183.18            | 3.5%        |
| 86-87          | 157.05          | 10.00            | 31.52           |                  | 6.00        | 204.57            | 11.7%       |
| 87-88          | 168.66          | 10.00            | 22.12           |                  | 4.00        | 204.78            | 0.1%        |
| 88-89          | 180.75          | 10.00            | 18.83           |                  | 2.00        | 211.58            | 3.3%        |
| 89-90          | 193.02          | 10.00            | 16.05           |                  |             | 219.07            | 3.5%        |
| 90-91          | 203.45          | 10.00            | 16.12           |                  |             | 229.57            | 4.8%        |
| 91-92          | 212.08          | 10.00            | 25.37           | 0.82             |             | 248.27            | 8.1%        |
| 92-93          | 220.74          | 10.00            | 26.20           | 1.69             |             | 258.63            | 4.2%        |
| 93-94          | 229.18          | 10.00            | 23.04           | 1.67             |             | 263.89            | 2.0%        |
| 94-95          | 231.19          | 10.00            | 21.81           | 1.47             |             | 264.47            | 0.2%        |
| 95-96          | 231.40          | 10.00            | 20.03           | 1.41             |             | 262.84            | -0.6%       |
| 96-97          | 230.03          | 10.00            | 19.36           | 1.33             |             | 260.72            | -0.8%       |
| 97-98          | 227.37          | 10.00            | 24.72           | 1.20             |             | 263.29            | 1.0%        |
| 98-99          | 230.02          | 10.00            | 23.91           | 1.14             |             | 265.07            | 0.7%        |
| 99-00          | 234.49          | 10.00            | 34.28           | 1.11             |             | 279.88            | 5.6%        |
| 00-01          | 235.08          | 10.00            | 32.80           |                  |             | 277.88            | -0.7%       |
| 01-02          | 234.53          | 10.00            | 31.29           |                  |             | 275.82            | -0.7%       |
| 02-03          | 236.64          | 10.00            | 27.45           |                  |             | 274.09            | -0.6%       |
| 03-04          | 232.39          | 10.00            | 25.38           |                  |             | 267.77            | -2.3%       |
| 04-05          | 231.40          | 10.00            | 20.81           |                  |             | 262.21            | -2.1%       |
| 05-06          | 234.56          | 10.00            | 10.46           |                  |             | 255.02            | -2.7%       |
| 06-07          | 229.17          | 10.00            | 9.23            |                  |             | 248.40            | -2.6%       |
| 07-08          | 211.09          | 10.00            | 8.33            |                  |             | 229.42            | -7.6%       |

# BISMARCK PUBLIC SCHOOLS

## MILL LEVIES

| FISCAL<br>YEAR | GENERAL<br>FUND | BUILDING<br>FUND | TUITION<br>LEVY | DEBT<br>SERVICE | MISC<br>LEVY | SPECIAL<br>ASSMNTS | TOTAL<br>TAX LEVY | %<br>CHANGE |
|----------------|-----------------|------------------|-----------------|-----------------|--------------|--------------------|-------------------|-------------|
| 08-09          | 205.71          | 10.00            |                 | 7.68            |              |                    | 223.39            | -2.6%       |
| 09-10          | 124.60          | 10.00            |                 | 7.43            |              |                    | 142.03            | -36.4%      |
| 10-11          | 124.86          | 10.00            |                 | 7.27            |              |                    | 142.13            | 0.1%        |
| 11-12          | 123.77          | 10.00            |                 | 7.22            |              |                    | 140.99            | -0.8%       |
| 12-13          | 121.41          | 10.00            |                 | 3.98            |              |                    | 138.39            | -1.8%       |
| 13-14          | 71.06           | 10.00            |                 | 20.62           |              |                    | 101.68            | -26.5%      |
| 14-15          | 69.13           | 10.00            |                 | 24.47           |              |                    | 103.60            | 1.9%        |
| 15-16          | 68.70           | 10.00            |                 | 21.72           |              |                    | 100.42            | -3.15       |
| 16-17          | 70.00           | 10.00            |                 | 18.14           | 1.00         | 1.33               | 100.47            | 0.0%        |
| 17-18          | 70.00           | 10.00            |                 | 21.59           | 1.00         | 1.33               | 103.92            | 3.4%        |
| 18-19          | 70.00           | 10.00            |                 | 21.27           | 1.10         | 1.55               | 103.92            | 0.0%        |
| 19-20          | 70.00           | 10.00            |                 | 22.11           | 4.10         | 1.00               | 107.19            | 3.1%        |
| 20-21          | 70.00           | 10.00            |                 | 20.75           | 4.10         | 2.34               | 107.19            | 0.0%        |
| 21-22          | 70.00           | 10.00            |                 | 20.10           | 7.84         | 2.99               | 107.19            | 0.0%        |
| 22-23          | 70.00           | 10.00            |                 | 18.35           | 9.49         | 1.00               | 107.19            | 0.0%        |
| 23-24          | 70.00           | 10.00            |                 | 16.70           | 10.45        | 1.00               | 107.19            | 0.0%        |
| 24-25          | 70.00           | 10.00            |                 | 15.74           | 10.45        | 1.00               | 107.19            | 0.0%        |
| 25-26          | 69.05           | 9.86             | 1.43            | 14.82           | 10.30        | 1.00               | 106.45            | -0.7%       |
| 26-27          | 68.66           | 9.81             | 2.37            | 14.05           | 10.25        | 1.31               | 106.45            | 0.0%        |

The Bismarck School Board met in a special meeting on August 7, 2026, via conference call.

Board President Eastgate called the meeting to order at 7:30 a.m. President Eastgate requested that Dr. Darin Scherr, Business and Operations Manager, call the roll.

Members present: Dan Eastgate, Tony Aukland, Rod Jonas, Amanda Peterson, and Donnell Preskey.

Mrs. Peterson moved to approve the 2026-2027 preliminary budget, display the preliminary budget on the district website located at [www.bismarckschools.org/budget](http://www.bismarckschools.org/budget), and schedule the public hearing on September 14, 2026, at 6:00 p.m., in the Tom Baker Meeting Room, City/County Building, seconded by Ms. Preskey. Upon roll call vote, Aukland, Jonas, Peterson, Preskey, and Eastgate voted aye. Motion carried.

There being no further business to come before the Board, President Eastgate adjourned the meeting at 7:32 a.m.

---

President – Dan Eastgate

---

Business and Operations Manager – Dr. Darin Scherr, P.E.

The Bismarck School Board met on August 10, 2026, in the Tom Baker Room of the City/County Office Building.

Board President Eastgate called the meeting to order at 5:15 p.m. President Eastgate requested that Dr. Ben Johnson, Secondary Assistant Superintendent, call the roll.

Members present: Dan Eastgate, Tony Aukland, Rod Jonas, Amanda Peterson, and Donnell Preskey.

Superintendent Fastnacht led the recitation of the Pledge of Allegiance.

President Eastgate asked for any additions, deletions, or changes to the Agenda.

Superintendent Fastnacht asked the Board to consider the removal of Consent Agenda item 7F. It was moved by Mrs. Peterson and seconded by Ms. Preskey to adopt the agenda with the removal of Consent Agenda item 7F. Upon roll call vote, Aukland, Jonas, Peterson, Preskey, and Eastgate voted aye. Motion carried.

During the Focus on Success, Superintendent Fastnacht introduced a leadership team to present on North Dakota's new Student Information System, Infinite Campus. Amanda Meier, Director of Learning, Design, and Innovation, opened the presentation by outlining the overall impact of the transition on stakeholders. Casey Mueller, Technology Director, then covered technical essentials, including login protocols, transportation logistics, and system communications. Concluding the presentation, Student Support Services Director Danica Nelson provided updates on departmental changes and the document migration process.

President Eastgate announced the time for public appearances. Travis Jensen spoke about his concerns with the school bond and the need for more funding for Title I schools.

Dr. Ben Johnson, Secondary Assistant Superintendent, presented the R-1 *Mega Result* monitoring report. It was moved by Mrs. Peterson to accept the Monitoring Report R-1 *Mega Result* as making reasonable progress, with noted exception. Motion failed due to lack of a second. Ms. Preskey moved to accept the Monitoring Report R-1 *Mega Result* as making reasonable progress, seconded by Dr. Jonas. Upon roll call vote, Jonas, Peterson, Preskey, Aukland, and Eastgate voted aye. Motion carried.

The Board reviewed Governance Culture Policy GC-1 *Board Purpose*. Ms. Preskey moved to retain GC-1 *Board Purpose* as presented seconded by Mrs. Peterson. Upon roll call vote, Peterson, Preskey, Aukland, Jonas, and Eastgate voted aye. Motion carried.

Mrs. Peterson moved to determine the Board as In Compliance with Policy GC-1 *Board Purpose* seconded by Ms. Preskey. Upon roll call vote, Peterson, Preskey, Aukland, Jonas, and Eastgate voted aye. Motion carried.

Superintendent Fastnacht provided background information on the Bond including why the work is important and the financial impact on families. Board members spoke in support of the bond and the work that is being proposed.

Ms. Preskey moved to approve the Initial Resolution for General Obligation School Building Bonds in an amount not to exceed \$116,500,000, seconded by Dr. Jonas. Upon roll call vote, Aukland, Jonas, Peterson, Preskey, and Eastgate voted aye. Motion carried.

It was moved by Mr. Aukland and seconded by Mrs. Peterson to approve the Resolution Submitting the Question of Approving the Initial Resolution for General Obligation School Building Bonds to the voters of the District at the November 3, 2026 general election. Upon roll call vote, Jonas, Peterson, Preskey, Aukland, and Eastgate voted aye. Motion carried.

Ms. Preskey moved to approve the Resolution authorizing submission of an application to the North Dakota Department of Public Instruction for participation in the State School Construction Loan Program, seconded by Dr. Jonas. Upon roll call vote, Peterson, Preskey, Aukland, Jonas, and Eastgate voted aye. Motion carried.

Upon a motion by Mrs. Peterson, seconded by Mr. Aukland, the Board approved the following appointments and portfolio assignments: Tony Aukland to the Bismarck Public School Foundation Board, Dan Eastgate to the Bismarck Community Bowl Authority, and individual Board members to specific Strategic Plan Priority Area Portfolios, including Amanda Peterson for Learning Excellence, Rod Jonas for Personal Excellence, Donnell Preskey for Operational Excellence, and Tony Aukland for Environmental Excellence. Upon roll call vote, Preskey, Peterson, Aukland, Jonas, and Eastgate voted aye. Motion carried.

It was moved by Mr. Aukland and seconded by Dr. Jonas to approve the following items on the Consent Agenda: the minutes of the July 13, 2026 regular meeting, July 13, 2026 Board workshop, and August 3, 2026 Board retreat; meal price increase; new contracts; resignations; and Open Enrollment Application. Upon roll call vote, Aukland, Jonas, Peterson, Preskey, and Eastgate voted aye. Motion carried.

Superintendent Fastnacht shared the Annual Superintendent's Report, which will be linked to the district's website.

There being no further business to come before the Board, President Hager adjourned the meeting at 6:37 p.m.

---

President – Dan Eastgate

---

Business and Operations Manager – Dr. Darin M. Scherr, P.E.

August 10, 2026

The Bismarck School Board held a Personal Excellence Committee meeting on September 8, 2026, in Collaboration Room 1 of the Central Administration Building, 128 Soo Line Drive.

Superintendent Fastnacht convened the meeting at 5:30 p.m.

Committee members present: Brad Barnhardt, Andrea Carow, Ryan Clark, Justin Dever, Jeff Fastnacht, Stacey Geiger, Rod Jonas, Matt Lonn, Amanda Meier, Danica Nelson, Maggie Portra, Russ Riehl, and Milt Rue

Superintendent Fastnacht began the meeting by welcoming attendees, sharing the agenda, and outlining the committee's mission, structure, and community-driven origins.

Superintendent Fastnacht and Ms. Stacey Geiger presented an overview of current staffing, retention, and recruitment efforts. Their presentation also covered professional development opportunities, staff evaluations, and recent survey results.

Dr. Rod Jonas shared Herzberg's Two-Factor Motivation Theory with the committee.

Committee members discussed perspectives and provided feedback.

The next Personal Excellence Committee meeting will take place on October 7, 2026, at 5:30 p.m.

The meeting concluded at 6:30 p.m.

---

Personal Excellence Portfolio Holder – Dr. Rod Jonas

---

Personal Excellence Lead – Stacey Geiger

### Contract - Teacher

| <b>Name</b> | <b>Subject</b> | <b>School</b> | <b>School Year</b> | <b>Salary</b> | <b>%</b> |
|-------------|----------------|---------------|--------------------|---------------|----------|
| Ashley Eide | Art            | HMS           | 2026-27            | 53713         | 100      |

## Resignations

Background Information: The following employees have submitted resignations: Eric Baker. The official letter of resignation is held in their personnel file.

**Recommendation: Approve the listed resignations.**

## Open Enrollment Application

Background: Bismarck Public Schools (BPS) handles cross-district transfers via BPS Policy FAAA, which utilizes "opt-out" provisions under NDCC Chapter 15.1-31 to allow non-resident students to remain enrolled through high school graduation. While standard open enrollment requires a March 1st deadline, Policy FAAA provides specific continuity exceptions for 11th and 12th graders whose families move out of the district, though this extension excludes younger siblings. Under an approved open enrollment application, state foundation funding automatically follows the student to BPS, the district bears no transportation obligations, and the board must vote to approve or deny the request strictly based on current building and grade-level capacities.

**Recommendation: Approve the Open Enrollment Application**

# Bismarck 1 Financial Report

School Year: 2025-2026

County: 08 District: 001

## - - -AFFIDAVIT OF BUSINESS MANAGER- - -

I do solemnly swear that to the best of my knowledge and belief the information within is a true and correct report of all revenue and expenditures of the school district.

---

Business Manager

## - - -SCHOOL BOARD APPROVAL- - -

This report has been examined by the school district board and compared with revenue and expenditure statements of the school district.

This report is found correct in every particular and is hereby approved

This \_\_\_\_\_ day of \_\_\_\_\_, 2026

By order of the district school board:

Attest: \_\_\_\_\_  
School Board President

Distribution: File one copy with the county superintendent of schools. Maintain one copy on file with the school district.



NORTH DAKOTA DEPARTMENT OF  
**PUBLIC INSTRUCTION**

# Table of Contents

|                                                                      |      |
|----------------------------------------------------------------------|------|
| General Fund                                                         | Page |
| General Fund Revenue                                                 |      |
| Local Revenue                                                        | 1    |
| State Revenue                                                        | 1    |
| County Revenue                                                       | 1    |
| Federal Revenue                                                      | 2    |
| Local Revenue                                                        | 2    |
| General Fund Recap                                                   | 2    |
| General Fund Expenditures                                            |      |
| Section I - Regular Programs                                         | 3    |
| Section I - Federal Programs                                         | 3    |
| Section I - Undistributed Programs                                   | 4    |
| Cost of Education Recap                                              | 4    |
| Section II - Other Programs and Services                             | 5    |
| Section III - Tuition and Assessments                                | 5    |
| Section IV - Transfers/Other Use of Funds                            | 6    |
| Indirect Cost Questionnaire                                          | 6    |
| Section V - Special Education Expenditures                           | 7    |
| Special Education Expenditures from Federal Funds                    | 8    |
| Section VI - Vocational Education Expenditures                       | 9    |
| Special Funds                                                        |      |
| Fund Group 2 - Special Reserve Fund                                  | 10   |
| Fund Group 3 - Building Fund                                         | 10   |
| Fund Group 4 - Debt Service Fund                                     | 11   |
| Fund Group 5 - Food Service Fund                                     | 11   |
| Fund Group 6 - Student Activity Fund                                 | 12   |
| Fund Group 7 - Trust and Agency/Consortiums                          | 12   |
| Other Statements                                                     |      |
| Statement of Changes and Fund Balances for General and Special Funds | 13   |
| Statement of Indebtedness                                            | 14   |
| Cost Per Pupil - Fund Group I                                        | 15   |

| 1000 Revenue from Local Sources                           |                      | 2000 Revenue from County Sources                     |                       |
|-----------------------------------------------------------|----------------------|------------------------------------------------------|-----------------------|
| 1100 Property Taxes                                       |                      | 2200 Mineral Resources                               |                       |
| 1110 General Fund Property Tax Levy                       | 45,706,142.35        | 2210 Oil & Gas Production                            | 0.00                  |
| 1131 Tuition Fund Levy                                    | 911,026.62           | 2220 Coal Production                                 | 0.00                  |
| 1138 Miscellaneous Fund Levy                              | 6,813,245.62         | 2230 Coal Conversion                                 | 0.00                  |
| 1190 Other Tax Revenue                                    | 0.00                 | 2900 Other County Revenue                            | 0.00                  |
| Total Property Taxes                                      | 53,430,414.59        |                                                      |                       |
| 1200 Revenue in Lieu of Property Taxes                    |                      | <b>2999 Total County Revenue</b>                     | <b>0.00</b>           |
| 1210 Electric Generation, Distribution and Transmission   | 0.00                 | <b>3000 Revenue From State Sources</b>               |                       |
| 1220 Telecommunications                                   | 0.00                 |                                                      |                       |
| 1230 Tax Credits Reimbursed by the State                  | 0.00                 | 3100 Unrestricted State Revenue                      |                       |
| 1240 Property Owned by State or Non-Profit Agencies       | 0.00                 | 3110 Per Pupil Aid                                   | 140,721,680.00        |
| 1250 Mobile Home Tax                                      | 0.00                 | 3130 Transportation                                  | 1,510,438.41          |
| 1290 Other Revenue In Lieu of Property Taxes              | 0.00                 | 3140 State Child Placement                           | 567,090.87            |
| Total Revenue in Lieu of Property Taxes                   | 0.00                 | 3190 Other Unrestricted State Revenue                | 0.00                  |
| 1300 Tuition                                              |                      | Total Unrestricted State Revenue                     | 142,799,209.28        |
| 1310 Regular                                              |                      | 3200-3900 Restricted State Revenue                   |                       |
| 1311 1: Patrons                                           | 0.00                 | 3200 Handicapped Program Aid                         | 2,652,680.02          |
| 1312 2: In-State                                          | 358,813.73           | 3300 Career & Tech Ed                                | 570,333.21            |
| 1313 3: Out-of-State                                      | 0.00                 | 3400 Revenue Received from Cooperatives              |                       |
| 1320 Handicapped                                          |                      | 3410 Special Education Joint Agreements              | 0.00                  |
| 1321 1: Patrons                                           | 0.00                 | 3420 Career & Tech Ed Joint Agreements               | 0.00                  |
| 1322 2: In-State                                          | 626,588.62           | 3430 Regional Education Association Joint Agreements | 0.00                  |
| 1323 3: Out-of-State                                      | 0.00                 | 3900 Other Restricted State Revenue                  | 506,938.15            |
| 1330 Career & Tech Ed                                     |                      | Total Restricted State Revenue                       | 3,729,951.38          |
| 1331 Tuition: Career & Tech Ed - Patrons                  | 0.00                 | <b>3999 Total State Revenue</b>                      | <b>146,529,160.66</b> |
| 1332 Tuition: Career & Tech Ed - In State                 | 0.00                 |                                                      |                       |
| 1333 Tuition: Career & Tech Ed - Out of State             | 0.00                 |                                                      |                       |
| 1340 Summer School                                        |                      |                                                      |                       |
| 1341 1: Patrons                                           | 0.00                 |                                                      |                       |
| 1342 2: In-State                                          | 0.00                 |                                                      |                       |
| 1343 3: Out-of-State                                      | 0.00                 |                                                      |                       |
| 1350 Adult                                                |                      |                                                      |                       |
| 1351 1: Patrons                                           | 0.00                 |                                                      |                       |
| 1352 2: In-State                                          | 0.00                 |                                                      |                       |
| 1353 3: Out-of-State                                      | 0.00                 |                                                      |                       |
| 1360 Drivers Ed                                           |                      |                                                      |                       |
| 1361 1: Patrons                                           | 0.00                 |                                                      |                       |
| 1362 2: In-State                                          | 0.00                 |                                                      |                       |
| 1363 3: Out-of-State                                      | 0.00                 |                                                      |                       |
| 1380 Residential Treatment                                |                      |                                                      |                       |
| 1381 1: Patrons                                           | 0.00                 |                                                      |                       |
| 1382 2: In-State                                          | 0.00                 |                                                      |                       |
| 1383 3: Out-of-State                                      | 0.00                 |                                                      |                       |
| Total Tution                                              | 985,402.35           |                                                      |                       |
| 1400 Transportation Fees                                  |                      |                                                      |                       |
| 1410 Regular                                              |                      |                                                      |                       |
| 1411 1: Patrons                                           | 0.00                 |                                                      |                       |
| 1412 2: In-State                                          | 0.00                 |                                                      |                       |
| 1413 3: Out-of-State                                      | 0.00                 |                                                      |                       |
| 1420 Handicapped                                          |                      |                                                      |                       |
| 1421 1: Patrons                                           | 0.00                 |                                                      |                       |
| 1422 2: In-State                                          | 0.00                 |                                                      |                       |
| 1423 3: Out-of-State                                      | 0.00                 |                                                      |                       |
| 1430 Career & Tech Ed                                     |                      |                                                      |                       |
| 1431 Transportation Fees: Career & Tech Ed - Patrons      | 0.00                 |                                                      |                       |
| 1432 Transportation Fees: Career & Tech Ed - In State     | 0.00                 |                                                      |                       |
| 1433 Transportation Fees: Career & Tech Ed - Out of State | 0.00                 |                                                      |                       |
| Total Transportation Fees                                 | 0.00                 |                                                      |                       |
| 1500 Interest Earned                                      | 2,329,714.59         |                                                      |                       |
| 1600 Food Service                                         | 0.00                 |                                                      |                       |
| 1700 Student Activities Revenue                           | 853,600.92           |                                                      |                       |
| 1800 Community Services Activities Revenue                | 0.00                 |                                                      |                       |
| 1900 Other Revenue From Local Sources                     | 331,511.17           |                                                      |                       |
| Sub-Total (1500-1900)                                     | 3,514,826.68         |                                                      |                       |
| <b>1999 Total Local Revenue</b>                           | <b>57,930,643.62</b> |                                                      |                       |

| 4000 Revenue from Federal Sources                            |                      | 5000 Revenue from Other Sources          |                  |
|--------------------------------------------------------------|----------------------|------------------------------------------|------------------|
| 4100 Unrestricted Received Direct                            |                      | 5100 Sale of Bonds                       | 0.00             |
| 4110 Title VIII Impact Aid                                   | 0.00                 | 5200 Interfund Transfers                 | 0.00             |
| 4200 Unrestricted Through State or County Agency             |                      | 5300 Sale/Comp. for Loss of Fixed Assets | 0.00             |
| 4210 Unrestricted:Taylor Grazing                             | 0.00                 | 5400 Refund of Prior Year Expenditures   | 0.00             |
| 4220 Unrestricted: Flood Control                             | 0.00                 | 5500 Services Provided for Another LEA   | 23,374.93        |
| 4225 Unrestricted: U.S. Fish and Wildlife                    | 0.00                 | 5700 Revenue to Offset Lease Purchase    | 0.00             |
| 4230 Unrestricted: Direct: Mineral Leases                    | 0.00                 | 5900 Other Revenue                       | 0.00             |
| 4240 Unrestricted: Bankhead Jones                            | 0.00                 |                                          |                  |
| 4260 Unrestricted: Johnson O'Malley                          | 50,381.19            |                                          |                  |
| 4270 Unrestricted: PL93-638                                  | 0.00                 | <b>5999 Total Other Revenue</b>          | <b>23,374.93</b> |
| 4290 Unrestricted: Other Unrestricted Federal Aid            | 0.00                 |                                          |                  |
| 4400 Restricted Received Direct                              |                      |                                          |                  |
| 4410 P.L. 81-815 Construction Aid                            | 0.00                 |                                          |                  |
| 4420 ESAA - Emergency School Assistance Aid                  | 0.00                 |                                          |                  |
| 4440 Indian Education Program                                | 389,172.00           |                                          |                  |
| 4450 Title XII School Facilities                             | 0.00                 |                                          |                  |
| 4460 Headstart                                               | 2,162,321.00         |                                          |                  |
| 4470 REAP Small Rural School Achievement (SRSA)              | 0.00                 |                                          |                  |
| 4490 Other Restricted Federal Aid                            | 0.00                 |                                          |                  |
| 4500 Restricted Received Through State Agency                |                      |                                          |                  |
| 4510 Title 1 Program Aid                                     | 3,793,028.91         |                                          |                  |
| 4517 Title II Professional Development Programs              | 827,767.02           |                                          |                  |
| 4520 Title III English Language Acquisition                  | 46,610.68            |                                          |                  |
| 4525 Title IV Student Support and Academic Enrichment        | 585,368.93           |                                          |                  |
| 4526 Title IV Part B 21st Century Community Learning Centers | 0.00                 |                                          |                  |
| 4527 Title V Rural and Low-Income School Program             | 0.00                 |                                          |                  |
| 4531 Title IDEA-B Special Education                          | 4,344,951.13         |                                          |                  |
| 4532 Preschool Program                                       | 78,029.40            |                                          |                  |
| 4535 Striving Readers                                        | 183,616.78           |                                          |                  |
| 4545 Carl Perkins Grant                                      | 271,900.00           |                                          |                  |
| 4549 Other Career & Tech Ed Programs                         | 0.00                 |                                          |                  |
| 4550 Child Nutrition Programs                                | 134,509.30           |                                          |                  |
| 4559 Nutritional Education & Training Programs               | 159,066.27           |                                          |                  |
| 4560 Adult Education Programs                                | 85,000.00            |                                          |                  |
| 4575 Title IV School and Community Programs                  | 0.00                 |                                          |                  |
| 4579 Other Community Education Programs                      | 0.00                 |                                          |                  |
| 4580 Career Education                                        | 0.00                 |                                          |                  |
| 4590 Other Restricted Federal Revenue                        | 293,956.46           |                                          |                  |
| 4595 Other Federal Aid for Special Education                 | 2,185,617.07         |                                          |                  |
| 4700 Revenue Received Through an Intermediate Agency         |                      |                                          |                  |
| 4710 Workforce Investment Act (WIA Classroom)                | 0.00                 |                                          |                  |
| 4790 Other Federal Revenue                                   | 0.00                 |                                          |                  |
| 4800 Federal Revenue in Lieu of Taxes                        | 0.00                 |                                          |                  |
| 4900 Federal Revenue for/on Behalf of LEA                    |                      |                                          |                  |
| 4910 Special Education Joint Agreements                      | 0.00                 |                                          |                  |
| 4920 Career & Tech Ed Joint Agreements                       | 0.00                 |                                          |                  |
| 4930 Regional Education Association Joint Agreements         | 0.00                 |                                          |                  |
| <b>4999 Total Federal Revenue</b>                            | <b>15,591,296.14</b> |                                          |                  |

#### General Fund Recap

|                                   |                |
|-----------------------------------|----------------|
| 001-0000 Beginning Balance        | 18,329,696.72  |
| Total Revenue - Fund Group 1      | 220,074,475.35 |
| Total Beginning Balance & Revenue | 238,404,172.07 |
| Less Expenditures - Fund Group 1  |                |
| Sections I - IV                   | 166,305,937.55 |
| SectionV                          | 43,508,297.37  |
| Section VI                        | 7,873,963.79   |
| Total Expenditures                | 217,688,198.71 |
| 001-9999 Ending Balance           | 20,715,973.36  |

|                                       | Section I - Regular Programs |                         |                              |                   |                   |                     |                       |
|---------------------------------------|------------------------------|-------------------------|------------------------------|-------------------|-------------------|---------------------|-----------------------|
|                                       | A 100 Salaries               | B 200 Employee Benefits | C 300-500 Purchased Services | D 600 Supplies    | E 700 Equipment   | F 800 Other Objects | H Total               |
| 110-1000 Kindergarten Instruction     | 3,407,272.01                 | 1,433,107.13            | 0.00                         | 0.00              | 0.00              | 0.00                | 4,840,379.14          |
| 110-2100 Kindergarten Support Service | 0.00                         | 0.00                    | 0.00                         | 0.00              | 0.00              | 0.00                | 0.00                  |
| 110-2410 Kindergarten Principal       | 0.00                         | 0.00                    | 0.00                         | 0.00              | 0.00              | 0.00                | 0.00                  |
| 120-1000 Elementary Instruction       | 25,701,452.79                | 9,818,439.53            | 202,232.50                   | 434,230.11        | 70,429.65         | 0.00                | 36,226,784.58         |
| 120-2100 Elementary Support Service   | 1,388,836.80                 | 527,341.66              | 3,234.12                     | 4,267.12          | 0.00              | 2,992.90            | 1,926,672.60          |
| 120-2410 Elementary Principal         | 4,862,317.23                 | 1,709,042.09            | 21,684.23                    | 3,788.31          | 1,879.85          | 0.00                | 6,598,711.71          |
| 130-1000 Junior High Instruction      | 12,605,017.53                | 4,915,425.22            | 83,563.40                    | 163,094.53        | 82,631.21         | 0.00                | 17,849,731.89         |
| 130-2100 Junior High Support Service  | 822,442.48                   | 332,309.78              | 4,500.00                     | 55.29             | 0.00              | 0.00                | 1,159,307.55          |
| 130-2410 Junior High Principal        | 1,751,906.72                 | 619,830.41              | 9,478.69                     | 1,198.15          | 1,483.54          | 0.00                | 2,383,897.51          |
| 140-1000 Senior High Instruction      | 16,638,331.86                | 6,441,879.82            | 128,002.23                   | 324,977.10        | 85,242.37         | 0.00                | 23,618,433.38         |
| 140-2100 Senior High Support Service  | 1,371,602.39                 | 557,042.28              | 51,994.15                    | 2,686.84          | 0.00              | 0.00                | 1,983,325.66          |
| 140-2410 Senior High Principal        | 2,544,868.89                 | 870,418.63              | 17,709.04                    | 6,788.12          | 1,634.80          | 0.00                | 3,441,419.48          |
| <b>Total</b>                          | <b>71,094,048.70</b>         | <b>27,224,836.55</b>    | <b>522,398.36</b>            | <b>941,085.57</b> | <b>243,301.42</b> | <b>2,992.90</b>     | <b>100,028,663.50</b> |

|                                                                 | Section I - Federal Programs |                         |                              |                   |                 |                     |                     |
|-----------------------------------------------------------------|------------------------------|-------------------------|------------------------------|-------------------|-----------------|---------------------|---------------------|
|                                                                 | A 100 Salaries               | B 200 Employee Benefits | C 300-500 Purchased Services | D 600 Supplies    | E 700 Equipment | F 800 Other Objects | H Total             |
| 261-1000 Title I Programs Instruction                           | 2,600,624.71                 | 1,027,837.19            | 24,336.22                    | 130,935.33        | 0.00            | 91,556.62           | 3,875,290.07        |
| 266-1000 Nutrition Ed. & Training Prog. Instruction             | 13,728.31                    | 2,302.53                | 0.00                         | 143,035.43        | 0.00            | 0.00                | 159,066.27          |
| 270-1000 Title III English Language Acquisition Instruction     | 19,740.96                    | 544.40                  | 9,663.99                     | 11,786.83         | 0.00            | 4,874.50            | 46,610.68           |
| 285-1000 Title IV Student Support (SSAE) Instruction            | 188,783.24                   | 40,846.91               | 253,127.30                   | 16,683.07         | 0.00            | 85,928.41           | 585,368.93          |
| 290-1000 Title II Professional Development Programs Instruction | 349,207.64                   | 122,188.69              | 186,126.93                   | 9,482.33          | 0.00            | 151,997.21          | 819,002.80          |
| 295-1000 Indian Education Programs Instruction                  | 247,706.00                   | 88,702.53               | 41,242.58                    | 25,840.12         | 0.00            | 36,061.96           | 439,553.19          |
| 296-1000 Title IV School and Community Programs Instruction     | 0.00                         | 0.00                    | 0.00                         | 0.00              | 0.00            | 0.00                | 0.00                |
| 298-1000 Other Federal Programs Instruction                     | 15,337.63                    | 2,610.11                | 3,883.65                     | 18,321.06         | 0.00            | 3,397.00            | 43,549.45           |
| 275-1000 Striving Readers Instruction                           | 26,460.12                    | 4,614.52                | 73,902.91                    | 48,115.49         | 0.00            | 30,523.74           | 183,616.78          |
| <b>Total</b>                                                    | <b>3,461,588.61</b>          | <b>1,289,646.88</b>     | <b>592,283.58</b>            | <b>404,199.66</b> | <b>0.00</b>     | <b>404,339.44</b>   | <b>6,152,058.17</b> |

| Section I - Undistributed Programs              |                      |                         |                              |                     |                     |                     |                      |  |
|-------------------------------------------------|----------------------|-------------------------|------------------------------|---------------------|---------------------|---------------------|----------------------|--|
|                                                 | A 100 Salaries       | B 200 Employee Benefits | C 300-500 Purchased Services | D 600 Supplies      | E 700 Equipment     | F 800 Other Objects | H Total              |  |
| 000-2210 Improvement of Instruction Service     | 1,328,827.10         | 561,976.34              | 360,164.85                   | 1,196,291.96        | 1,024.81            | 106,971.86          | 3,555,256.92         |  |
| 000-2220 Instructional Media Service            | 2,421,381.25         | 1,059,063.97            | 1,375.94                     | 417,923.74          | 14,070.81           | 4,923.08            | 3,918,738.79         |  |
| 000-2290 Other Instruction Support Serv.        | 147,909.13           | 62,881.72               | 0.00                         | 0.00                | 0.00                | 291,929.07          | 502,719.92           |  |
| 000-2310 School/Governance Board Services       | 45,000.00            | 3,442.80                | 251,352.51                   | 4,802.44            | 0.00                | 20,105.83           | 324,703.58           |  |
| 000-2320 Executive Admin. Superintendent Office | 1,050,042.32         | 344,518.68              | 14,087.01                    | 113,358.29          | 862.46              | 4,767.64            | 1,527,636.40         |  |
| 000-2330 Special Area Admin. Service            | 169,764.21           | 62,998.34               | 0.00                         | 0.00                | 0.00                | 0.00                | 232,762.55           |  |
| 000-2500 Support Service Business               | 864,401.31           | 308,632.39              | 82,836.28                    | 93,423.87           | 54,577.77           | 2,453.99            | 1,406,325.61         |  |
| 000-2600 Operation & Maintenance of Plant       | 7,103,696.73         | 3,049,264.69            | 3,400,962.00                 | 3,678,565.33        | 1,260,094.57        | 1,802.90            | 18,494,386.22        |  |
| 000-2800 Support Service Central                | 2,130,833.07         | 850,286.94              | 164,835.86                   | 590,888.98          | 2,467,981.25        | 1,081.41            | 6,205,907.51         |  |
| 000-2900 Other Support Service                  | 1,938,369.31         | 739,201.16              | 469,097.16                   | 72,789.15           | 1,262.14            | (1.08)              | 3,220,717.84         |  |
| <b>Total</b>                                    | <b>17,200,224.43</b> | <b>7,042,267.03</b>     | <b>4,744,711.61</b>          | <b>6,168,043.76</b> | <b>3,799,873.81</b> | <b>434,034.70</b>   | <b>39,389,155.34</b> |  |

| Cost of Education Recap                 |                       |                         |                              |                     |                     |                     |                       |
|-----------------------------------------|-----------------------|-------------------------|------------------------------|---------------------|---------------------|---------------------|-----------------------|
|                                         | A 100 Salaries        | B 200 Employee Benefits | C 300-500 Purchased Services | D 600 Supplies      | E 700 Equipment     | F 800 Other Objects | H Total               |
| Section I - Regular Programs            | 71,094,048.70         | 27,224,836.55           | 522,398.36                   | 941,085.57          | 243,301.42          | 2,992.90            | 100,028,663.50        |
| Section I - Federal Programs            | 3,461,588.61          | 1,289,646.88            | 592,283.58                   | 404,199.66          | 0.00                | 404,339.44          | 6,152,058.17          |
| Section I - Undistributed Programs      | 17,200,224.43         | 7,042,267.03            | 4,744,711.61                 | 6,168,043.76        | 3,799,873.81        | 434,034.70          | 39,389,155.34         |
| Section V - Special Education           | 29,922,484.98         | 11,485,618.45           | 561,688.63                   | 522,123.90          | 77,739.20           | 122,579.15          | 42,692,234.31         |
| Section VI - Career & Tech Ed           | 4,858,138.12          | 1,956,349.30            | 55,484.19                    | 199,597.28          | 189,663.60          | 12,970.19           | 7,272,202.68          |
| <b>999-9999 Total Cost of Education</b> | <b>126,536,484.84</b> | <b>48,998,718.21</b>    | <b>6,476,566.37</b>          | <b>8,235,050.17</b> | <b>4,310,578.03</b> | <b>976,916.38</b>   | <b>195,534,314.00</b> |

|                                                               | Section II - Other Programs and Services |                         |                              |                   |                     |                     |                      |
|---------------------------------------------------------------|------------------------------------------|-------------------------|------------------------------|-------------------|---------------------|---------------------|----------------------|
|                                                               | A 100 Salaries                           | B 200 Employee Benefits | C 300-500 Purchased Services | D 600 Supplies    | E 700 Equipment     | F 800 Other Objects | H Total              |
| 000-2700 Student Transportation Service                       | 1,279,016.00                             | 519,956.80              | 3,890,662.23                 | (423,889.23)      | 917,881.07          | 1,920.33            | 6,185,547.20         |
| 000-3600 Services Provided for Another LEA                    | 0.00                                     | 0.00                    | 0.00                         | 0.00              | 0.00                | 0.00                | 0.00                 |
| 000-4100 Facility Acq. (Buildings/Land)                       | 0.00                                     | 0.00                    | 0.00                         | 0.00              | 362,811.59          | 0.00                | 362,811.59           |
| 000-4210 Construction Services (by Staff)                     | 0.00                                     | 0.00                    | 0.00                         | 0.00              | 43,235.83           | 0.00                | 43,235.83            |
| 000-4220 Construction Services (by Contractors)               | 0.00                                     | 0.00                    | 0.00                         | 0.00              | 0.00                | 0.00                | 0.00                 |
| 105-3300 Early Childhood Education Community Programs         | 0.00                                     | 0.00                    | 0.00                         | 0.00              | 0.00                | 0.00                | 0.00                 |
| 297-3300 Headstart/Federal Early Childhood Community Programs | 1,496,206.21                             | 586,707.22              | 8,590.22                     | 134,238.71        | 0.00                | 29,940.16           | 2,255,682.52         |
| 400-2700 Extracurricular Student Transportation Service       | 386,870.24                               | 30,988.82               | 841,178.92                   | 64,422.18         | 0.00                | 0.00                | 1,323,460.16         |
| 400-3400 Extracurricular Student Activities                   | 4,306,874.76                             | 802,733.80              | 1,001,720.02                 | 554,293.81        | 94,190.45           | 52,639.69           | 6,812,452.53         |
| 600-3300 Adult Education Community Programs                   | 338,186.30                               | 133,430.76              | 6,724.73                     | 36,208.21         | 0.00                | 2,700.00            | 517,250.00           |
| 800-3300 Community Service Community Programs                 | 0.00                                     | 0.00                    | 0.00                         | 0.00              | 0.00                | 0.00                | 0.00                 |
| 910-3100 Food Services Program                                | 0.00                                     | 0.00                    | 0.00                         | 0.00              | 0.00                | 0.00                | 0.00                 |
| 990-3200 Other Enterprise Services                            | 0.00                                     | 0.00                    | 0.00                         | 0.00              | 0.00                | 0.00                | 0.00                 |
| <b>Total</b>                                                  | <b>7,807,153.51</b>                      | <b>2,073,817.40</b>     | <b>5,748,876.12</b>          | <b>365,273.68</b> | <b>1,418,118.94</b> | <b>87,200.18</b>    | <b>17,500,439.83</b> |

|                                                           | Section III - Tuition & Assessments |                          |                               |                     |
|-----------------------------------------------------------|-------------------------------------|--------------------------|-------------------------------|---------------------|
|                                                           | 561 In-State Tuition                | 562 Out-of-State Tuition | 592 Assessments Paid to Units | H Total             |
| 110-1999 Kindergarten Tuition                             | 0.00                                | 0.00                     | 0.00                          | 0.00                |
| 120-1999 Elementary Tuition                               | 57,260.09                           | 0.00                     | 0.00                          | 57,260.09           |
| 130-1999 Junior High Tuition                              | 104,563.64                          | 0.00                     | 0.00                          | 104,563.64          |
| 140-1999 Senior High Tuition                              | 331,716.01                          | 0.00                     | 0.00                          | 331,716.01          |
| 200-1999 Special Education Tuition                        | 1,658,817.96                        | 0.00                     | 0.00                          | 1,658,817.96        |
| 200-2799 Special Education Student Transportation Service | 0.00                                | 0.00                     | 0.00                          | 0.00                |
| 205-1999 Preschool Tuition                                | 0.00                                | 0.00                     | 0.00                          | 0.00                |
| 300-1999 Career & Tech Ed Tuition                         | 0.00                                | 0.00                     | 0.00                          | 0.00                |
| 300-2799 Career & Tech Ed Student Transportation Service  | 0.00                                | 0.00                     | 0.00                          | 0.00                |
| 000-1999 Regional Ed.Tuition                              | 0.00                                | 0.00                     | 0.00                          | 0.00                |
| <b>Total</b>                                              | <b>2,152,357.70</b>                 | <b>0.00</b>              | <b>0.00</b>                   | <b>2,152,357.70</b> |

|              |                                     | Section IV - Transfers / Other Use of Funds |                   |                    |                                    |                                     |                    | H<br>Total          |
|--------------|-------------------------------------|---------------------------------------------|-------------------|--------------------|------------------------------------|-------------------------------------|--------------------|---------------------|
|              |                                     | C 300-500<br>Purchased<br>Services          | D 600<br>Supplies | E 700<br>Equipment | F 830 Int.<br>Paid/Judge me<br>nts | G 910<br>Redemption of<br>Principal | G 920<br>Transfers |                     |
| 000-6100     | Debt Service Payments               | 0.00                                        | 0.00              | 0.00               | 133,438.30                         | 949,824.71                          | 0.00               | 1,083,263.01        |
| 000-6400     | Other Use of Funds **               | 0.00                                        | 0.00              | 0.00               | 0.00                               | 0.00                                | 0.00               | 0.00                |
| 000-6320     | Transfer to Special Reserve         | 0.00                                        | 0.00              | 0.00               | 0.00                               | 0.00                                | 0.00               | 0.00                |
| 000-6330     | Transfer to Capital Projects        | 0.00                                        | 0.00              | 0.00               | 0.00                               | 0.00                                | 0.00               | 0.00                |
| 000-6340     | Transfer to Sinking and<br>Interest | 0.00                                        | 0.00              | 0.00               | 0.00                               | 0.00                                | 0.00               | 0.00                |
| 000-6350     | Transfer to Food Service            | 0.00                                        | 0.00              | 0.00               | 0.00                               | 0.00                                | 0.00               | 0.00                |
| 000-6360     | Transfer to Student<br>Activities   | 0.00                                        | 0.00              | 0.00               | 0.00                               | 0.00                                | 0.00               | 0.00                |
| 000-6370     | Transfer to Trust and<br>Agency     | 0.00                                        | 0.00              | 0.00               | 0.00                               | 0.00                                | 0.00               | 0.00                |
| <b>Total</b> |                                     | <b>0.00</b>                                 | <b>0.00</b>       | <b>0.00</b>        | <b>133,438.30</b>                  | <b>949,824.71</b>                   | <b>0.00</b>        | <b>1,083,263.01</b> |

| Total Expenditures Sections I - IV |               |               |              |              |              |            |                |
|------------------------------------|---------------|---------------|--------------|--------------|--------------|------------|----------------|
| A<br>100                           | B<br>200      | C<br>300-500  | D<br>600     | E<br>700     | F<br>800     | G<br>900   | H<br>TOTAL     |
| 99,563,015.25                      | 37,630,567.86 | 13,760,627.37 | 7,878,602.67 | 5,461,294.17 | 1,062,005.52 | 949,824.71 | 166,305,937.55 |

\*\* School districts must obtain approval from the Department of Public Instruction prior to reporting expenditures in this category. See the NDSFARM handbook for descriptions of allowable expenditures.

#### Indirect Cost Questionnaire

Please indicate the percent of the expenditures for Executive Administration - Superintendent's Office (Page 4, row 000-2320) that are attributed to each of the following activities. This information is used to calculate an indirect cost rate that is applicable to supplementary programs, such as Title 1, in order to use a portion of the grant to cover administrative costs. If the questionnaire is not complete, no indirect cost rate will be calculated for the school district.

|                                    |        |
|------------------------------------|--------|
| 033-0000 Governance                | 1.0000 |
| 034-0000 Personnel                 | 0.0000 |
| 035-0000 Business Administration   | 0.0000 |
| 036-0000 Buildings & Grounds       | 0.0000 |
| 037-0000 Instructional Research    | 0.0000 |
| 038-0000 Transportation            | 0.0000 |
| 039-0000 Other                     | 0.0000 |
| 040-0000 TOTAL (Must equal 1.0000) | 1.0000 |

|                                                                    | Section V - Special Education Cost of Education |                         |                              |                   |                  |                     |                      |
|--------------------------------------------------------------------|-------------------------------------------------|-------------------------|------------------------------|-------------------|------------------|---------------------|----------------------|
|                                                                    | A 100 Salaries                                  | B 200 Employee Benefits | C 300-500 Purchased Services | D 600 Supplies    | E 700 Equipment  | F 800 Other Objects | H Total              |
| 205-1000 Preschool Instruction                                     | 1,936,501.43                                    | 827,907.64              | 4,844.50                     | 11,183.65         | 342.21           | 0.00                | 2,780,779.43         |
| 255-1000 School Aged Special Education Instruction                 | 17,915,046.35                                   | 6,915,386.81            | 111,751.23                   | 233,237.06        | 20,224.18        | 29,809.24           | 25,225,454.87        |
| 280-1000 Gifted & Talented Instruction                             | 359,886.03                                      | 145,823.84              | 2,434.20                     | 15,379.54         | 0.00             | 0.00                | 523,523.61           |
| 200-2110 Special Education Social Work Service                     | 2,052,376.98                                    | 744,193.30              | 12,465.15                    | 100.00            | 0.00             | 0.00                | 2,809,135.43         |
| 200-2120 Special Education Counseling Services                     | 0.00                                            | 0.00                    | 0.00                         | 0.00              | 0.00             | 0.00                | 0.00                 |
| 200-2132 Special Education Adaptive Physical Education             | 0.00                                            | 0.00                    | 0.00                         | 0.00              | 0.00             | 0.00                | 0.00                 |
| 200-2140 Special Education Psychological Services/Testing          | 1,244,326.29                                    | 464,379.32              | 21,324.19                    | 54,939.91         | 0.00             | 0.00                | 1,784,969.71         |
| 200-2150 Special Education Audiology Services                      | 0.00                                            | 0.00                    | 0.00                         | 0.00              | 0.00             | 0.00                | 0.00                 |
| 200-2160 Special Education Speech Pathology Services               | 2,941,518.40                                    | 1,159,031.70            | 74,475.25                    | 19,198.82         | 7,998.00         | 0.00                | 4,202,222.17         |
| 200-2170 Special Education Medical Services/Diagnosis & Evaluation | 0.00                                            | 0.00                    | 0.00                         | 0.00              | 0.00             | 0.00                | 0.00                 |
| 200-2180 Special Education Occ. Therapy                            | 947,420.98                                      | 365,116.87              | 0.00                         | 14,957.12         | 1,105.68         | 0.00                | 1,328,600.65         |
| 200-2185 Special Education Physical Therapy                        | 0.00                                            | 0.00                    | 181,642.13                   | 0.00              | 0.00             | 0.00                | 181,642.13           |
| 200-2190 Special Education Other Student Support Service           | 1,396,454.81                                    | 471,928.60              | 88,369.80                    | 20,107.30         | 11,226.10        | 38,469.63           | 2,026,556.24         |
| 200-2200 Special Education Support Service Instructional Staff     | 151,674.51                                      | 35,312.93               | 36,716.63                    | 26,915.86         | 0.00             | 48,756.63           | 299,376.56           |
| 200-2310 Special Education School/Governance Board Services        | 0.00                                            | 0.00                    | 0.00                         | 0.00              | 0.00             | 0.00                | 0.00                 |
| 200-2330 Special Education Special Area Admin. Service             | 968,276.57                                      | 353,255.69              | 27,665.55                    | 126,104.64        | 157.10           | 5,543.65            | 1,481,003.20         |
| 200-2500 Special Education Support Service Business                | 9,002.63                                        | 3,281.75                | 0.00                         | 0.00              | 0.00             | 0.00                | 12,284.38            |
| 200-2600 Special Education Operation & Maintenance of Plant        | 0.00                                            | 0.00                    | 0.00                         | 0.00              | 0.00             | 0.00                | 0.00                 |
| 200-2800 Special Education Support Service Central                 | 0.00                                            | 0.00                    | 0.00                         | 0.00              | 36,685.93        | 0.00                | 36,685.93            |
| 200-2900 Special Education Other Support Service                   | 0.00                                            | 0.00                    | 0.00                         | 0.00              | 0.00             | 0.00                | 0.00                 |
| <b>Total</b>                                                       | <b>29,922,484.98</b>                            | <b>11,485,618.45</b>    | <b>561,688.63</b>            | <b>522,123.90</b> | <b>77,739.20</b> | <b>122,579.15</b>   | <b>42,692,234.31</b> |

**Section V - Special Education Other Programs and Services**

|                                                           |            |            |            |           |      |      |            |
|-----------------------------------------------------------|------------|------------|------------|-----------|------|------|------------|
| 200-2700 Special Education Student Transportation Service | 458,039.54 | 160,898.35 | 170,410.67 | 26,714.50 | 0.00 | 0.00 | 816,063.06 |
| 200-2950 Special Education Boarding Care Services         | 0.00       | 0.00       | 0.00       | 0.00      | 0.00 | 0.00 | 0.00       |

|                                |                      |                      |                   |                   |                  |                   |                      |
|--------------------------------|----------------------|----------------------|-------------------|-------------------|------------------|-------------------|----------------------|
| <b>Total Special Education</b> | <b>30,380,524.52</b> | <b>11,646,516.80</b> | <b>732,099.30</b> | <b>548,838.40</b> | <b>77,739.20</b> | <b>122,579.15</b> | <b>43,508,297.37</b> |
|--------------------------------|----------------------|----------------------|-------------------|-------------------|------------------|-------------------|----------------------|

**Special Education Expenditures from Federal Funds\***

|                               | <b>IDEA-B Basic<br/>and<br/>Discretionary</b> | <b>Preschool</b> | <b>Other Federal</b> | <b>Total</b> |
|-------------------------------|-----------------------------------------------|------------------|----------------------|--------------|
| <b>259-0000 Federal Funds</b> | 4,292,201.20                                  | 78,029.40        | 67,507.07            | 4,437,737.67 |

\*Please indicate the portion of Total Special Education expenditures that were paid from Federal Funds.

|                                                              | Section VI - Career & Technical Education Cost of Education |                         |                              |                   |                   |                     |                     |
|--------------------------------------------------------------|-------------------------------------------------------------|-------------------------|------------------------------|-------------------|-------------------|---------------------|---------------------|
|                                                              | A 100 Salaries                                              | B 200 Employee Benefits | C 300-500 Purchased Services | D 600 Supplies    | E 700 Equipment   | F 800 Other Objects | H Total             |
| 310-1000 Agriculture Instruction                             | 545,081.69                                                  | 235,795.59              | 0.00                         | 44,493.42         | 10,979.64         | 0.00                | 836,350.34          |
| 320-1000 Distributive Education/Marketing Instruction        | 88,796.00                                                   | 36,521.92               | 0.00                         | 9,524.22          | 320.00            | 0.00                | 135,162.14          |
| 330-1000 Health Careers Instruction                          | 475,138.42                                                  | 181,255.77              | 0.00                         | 5,484.34          | 14,081.88         | 90.00               | 676,050.41          |
| 340-1000 Family & Consumer Science Instruction               | 1,165,925.71                                                | 482,736.00              | 0.00                         | 999.99            | 14,644.68         | 0.00                | 1,664,306.38        |
| 350-1000 Technology & Engineering Education Instruction      | 600,184.80                                                  | 231,503.48              | 481.37                       | 41,256.30         | 35,088.33         | 0.00                | 908,514.28          |
| 360-1000 Office Technology Instruction                       | 0.00                                                        | 0.00                    | 0.00                         | 0.00              | 0.00              | 0.00                | 0.00                |
| 380-1000 Trades/Industrial Occupations Instruction           | 705,894.11                                                  | 298,945.64              | 263.00                       | 63,645.37         | 93,425.64         | 0.00                | 1,162,173.76        |
| 392-1000 Diversified Coop Programs Instruction               | 0.00                                                        | 0.00                    | 0.00                         | 0.00              | 0.00              | 0.00                | 0.00                |
| 394-1000 Special Needs Programs Instruction                  | 294,044.24                                                  | 122,323.99              | 0.00                         | 0.00              | 0.00              | 0.00                | 416,368.23          |
| 398-1000 WIA (Classroom) Instruction                         | 0.00                                                        | 0.00                    | 0.00                         | 0.00              | 0.00              | 0.00                | 0.00                |
| 399-1000 Special Projects Instruction                        | 186,031.20                                                  | 78,084.12               | 1,677.16                     | 1,491.17          | 0.00              | 0.00                | 267,283.65          |
| 300-2100 Career & Tech Ed Support Service                    | 740,419.80                                                  | 272,076.67              | 53,062.66                    | 29,018.63         | 21,123.43         | 5,542.75            | 1,121,243.94        |
| 300-2210 Career & Tech Ed Improvement of Instruction Service | 0.00                                                        | 0.00                    | 0.00                         | 0.00              | 0.00              | 7,337.44            | 7,337.44            |
| 300-2330 Career & Tech Ed Special Area Admin. Service        | 55,721.91                                                   | 16,777.99               | 0.00                         | 3,683.84          | 0.00              | 0.00                | 76,183.74           |
| 300-2500 Career & Tech Ed Support Service Business           | 900.24                                                      | 328.13                  | 0.00                         | 0.00              | 0.00              | 0.00                | 1,228.37            |
| 300-2600 Career & Tech Ed Operation & Maintenance of Plant   | 0.00                                                        | 0.00                    | 0.00                         | 0.00              | 0.00              | 0.00                | 0.00                |
| 300-2900 Career & Tech Ed Other Support Service              | 0.00                                                        | 0.00                    | 0.00                         | 0.00              | 0.00              | 0.00                | 0.00                |
| <b>Total</b>                                                 | <b>4,858,138.12</b>                                         | <b>1,956,349.30</b>     | <b>55,484.19</b>             | <b>199,597.28</b> | <b>189,663.60</b> | <b>12,970.19</b>    | <b>7,272,202.68</b> |

**Section VI - Career & Technical Education Other Programs and Services**

|                                                          |      |      |            |      |      |      |            |
|----------------------------------------------------------|------|------|------------|------|------|------|------------|
| 300-2700 Career & Tech Ed Student Transportation Service | 0.00 | 0.00 | 601,761.11 | 0.00 | 0.00 | 0.00 | 601,761.11 |
| 300-3300 Career & Tech Ed Community/Adult Education      | 0.00 | 0.00 | 0.00       | 0.00 | 0.00 | 0.00 | 0.00       |

|                                                     |                     |                     |                   |                   |                   |                  |                     |
|-----------------------------------------------------|---------------------|---------------------|-------------------|-------------------|-------------------|------------------|---------------------|
| <b>Total Career &amp; Technical Ed Expenditures</b> | <b>4,858,138.12</b> | <b>1,956,349.30</b> | <b>657,245.30</b> | <b>199,597.28</b> | <b>189,663.60</b> | <b>12,970.19</b> | <b>7,873,963.79</b> |
|-----------------------------------------------------|---------------------|---------------------|-------------------|-------------------|-------------------|------------------|---------------------|

| Fund Group 2-Special Reserve Fund          |             |
|--------------------------------------------|-------------|
| 002-0000 Beginning Balance                 | 0.00        |
| <b>Revenue</b>                             |             |
| 000-1181 Special Reserve Fund Levy         | 0.00        |
| 000-1190 Other Tax Revenue                 | 0.00        |
| 000-1200 Revenue in Lieu of Property Taxes | 0.00        |
| 000-1500 Interest Earned                   | 0.00        |
| 000-5200 Interfund Transfers               | 0.00        |
| 000-5250 General Fund Loan Repayment       | 0.00        |
| Total Revenue                              | 0.00        |
| <b>Expenditure</b>                         |             |
| 000-6300 Transfer to Other Funds           | 0.00        |
| Total Expenditures                         | 0.00        |
| <b>002-9999 Ending Balance</b>             | <b>0.00</b> |

| Fund Group 3-Building Fund                                           |                       |
|----------------------------------------------------------------------|-----------------------|
| 003-0000 Beginning Balance                                           | (8,944,783.06)        |
| <b>Revenue</b>                                                       |                       |
| 000-1161 Building Fund Levy                                          | 6,526,755.34          |
| 000-1162 Special Assessments Fund Levy                               | 661,558.31            |
| 000-1190 Other Tax Revenue                                           | 0.00                  |
| 000-1200 Revenue in Lieu of Property Taxes                           | 0.00                  |
| 000-1500 Interest Earned                                             | 0.00                  |
| 000-1900 Other Revenue From Local Sources                            | 554,825.74            |
| 000-4410 P.L. 81-815 Construction Aid                                | 0.00                  |
| 000-5100 Sale of Bonds                                               | 2,389,534.85          |
| 000-5200 Interfund Transfers                                         | 0.00                  |
| 000-5500 Services Provided for Another LEA                           | 0.00                  |
| 000-5600 Grants                                                      | 1,326,227.03          |
| 000-5900 Other Revenue                                               | 0.00                  |
| Total Revenue                                                        | 11,458,901.27         |
| <b>Expenditure</b>                                                   |                       |
| 000-4100 Facility Acq. (Buildings/Land) - Equipment                  | 0.00                  |
| 000-4210 Construction Services (by Staff) - Salaries                 | 0.00                  |
| 000-4210 Construction Services (by Staff) - Employee Benefits        | 0.00                  |
| 000-4210 Construction Services (by Staff) - Purchased Services       | 0.00                  |
| 000-4210 Construction Services (by Staff) - Supplies                 | 0.00                  |
| 000-4210 Construction Services (by Staff) - Equipment                | 0.00                  |
| 000-4210 Construction Services (by Staff) - Other Objects            | 0.00                  |
| 000-4220 Construction Services (by Contractors) - Purchased Services | 5,122,979.00          |
| 000-6200 School Const. Repayments - Other Objects                    | 431,951.26            |
| 000-6200 School Const. Repayments - Other Uses of Funds              | 1,515,000.00          |
| 000-6300 Transfer to Other Funds                                     | 0.00                  |
| Total Expenditures                                                   | 7,069,930.26          |
| <b>003-9999 Ending Balance</b>                                       | <b>(4,555,812.05)</b> |

---

**Fund Group 4-Debt Service Fund**

|                                                      |                     |
|------------------------------------------------------|---------------------|
| 004-0000 Beginning Balance                           | 6,192,504.26        |
| <b>Revenue</b>                                       |                     |
| 000-1171 Sinking and Interest Levy                   | 9,829,700.25        |
| 000-1173 Bond Judgement Levy                         | 0.00                |
| 000-1190 Other Tax Revenue                           | 0.00                |
| 000-1500 Interest Earned                             | 0.00                |
| 000-1900 Other Revenue From Local Sources            | 0.00                |
| 000-5100 Sale of Bonds                               | 0.00                |
| 000-5200 Interfund Transfers                         | 0.00                |
| Total Revenue                                        | 9,829,700.25        |
| <b>Expenditure</b>                                   |                     |
| 000-6100 Debt Service Payments - Other Objects       | 2,044,605.45        |
| 000-6100 Debt Service Payments - Other Uses of Funds | 7,440,876.93        |
| 000-6300 Transfer to Other Funds                     | 0.00                |
| 000-6400 Other Use of Funds **                       | 0.00                |
| Total Expenditures                                   | 9,485,482.38        |
| <b>004-9999 Ending Balance</b>                       | <b>6,536,722.13</b> |

---

**Fund Group 5-Food Service Fund**

|                                                        |                     |
|--------------------------------------------------------|---------------------|
| 005-0000 Beginning Balance                             | 3,207,811.50        |
| <b>Revenue</b>                                         |                     |
| 000-1500 Interest Earned                               | 0.00                |
| 000-1600 Food Service                                  | 4,885,726.89        |
| 000-1900 Other Revenue From Local Sources              | 0.00                |
| 000-3950 Receipts From State Sources                   | 201,821.32          |
| 000-4550 Child Nutrition Programs                      | 4,926,553.04        |
| 000-5200 Interfund Transfers                           | 17,840.00           |
| Total Revenue                                          | 10,031,941.25       |
| <b>Expenditure</b>                                     |                     |
| 910-3100 Food Services Program - Salaries              | 3,684,420.31        |
| 910-3100 Food Services Program - Employee Benefits     | 1,422,824.72        |
| 910-3100 Food Services Program - Purchased Services    | 362,964.62          |
| 910-3100 Food Services Program - Supplies              | 5,253,174.43        |
| 910-3100 Food Services Program - Equipment             | 163,863.49          |
| 910-3100 Food Services Program - Other Objects         | 20,621.06           |
| 910-6300 Food Services Program Transfer to Other Funds | 0.00                |
| Total Expenditures                                     | 10,907,868.63       |
| <b>005-9999 Ending Balance</b>                         | <b>2,331,884.12</b> |

---

**Fund Group 6-Student Activity Fund**

|                                                                              |                     |
|------------------------------------------------------------------------------|---------------------|
| 006-0000 Beginning Balance                                                   | 2,712,853.12        |
| <b>Revenue</b>                                                               |                     |
| 000-1500 Interest Earned                                                     | 0.00                |
| 000-1700 Student Activities Revenue                                          | 4,160,437.43        |
| 000-1900 Other Revenue From Local Sources                                    | 0.00                |
| 000-5200 Interfund Transfers                                                 | 0.00                |
| Total Revenue                                                                | 4,160,437.43        |
| <b>Expenditure</b>                                                           |                     |
| 400-2700 Extracurricular Student Transportation Service - Salaries           | 0.00                |
| 400-2700 Extracurricular Student Transportation Service - Employee Benefits  | 0.00                |
| 400-2700 Extracurricular Student Transportation Service - Purchased Services | 0.00                |
| 400-2700 Extracurricular Student Transportation Service - Supplies           | 0.00                |
| 400-2700 Extracurricular Student Transportation Service - Equipment          | 0.00                |
| 400-2700 Extracurricular Student Transportation Service - Other Objects      | 0.00                |
| 400-3400 Extracurricular Student Activities - Salaries                       | 550,462.99          |
| 400-3400 Extracurricular Student Activities - Employee Benefits              | 155,098.07          |
| 400-3400 Extracurricular Student Activities - Purchased Services             | 47,381.58           |
| 400-3400 Extracurricular Student Activities - Supplies                       | 2,779,800.02        |
| 400-3400 Extracurricular Student Activities - Equipment                      | 0.00                |
| 400-3400 Extracurricular Student Activities - Other Objects                  | 1,224.27            |
| 400-6300 Extracurricular Transfer to Other Funds                             | 0.00                |
| Total Expenditures                                                           | 3,533,966.93        |
| <b>006-9999 Ending Balance</b>                                               | <b>3,339,323.62</b> |

---

**Fund Group 7-Trust and Agency/Consortiums**

|                                                   |                  |
|---------------------------------------------------|------------------|
| 007-0000 Beginning Balance                        | 29,785.10        |
| <b>Revenue</b>                                    |                  |
| 000-1500 Interest Earned                          | 0.00             |
| 000-1900 Other Revenue From Local Sources         | 21,307.50        |
| 000-3900 Other Restricted State Revenue           | 0.00             |
| 000-4500 Restricted Received Through State Agency | 0.00             |
| 000-5200 Interfund Transfers                      | 0.00             |
| Total Revenue                                     | 21,307.50        |
| <b>Expenditure</b>                                |                  |
| 000-1000 Instruction - Salaries                   | 0.00             |
| 000-1000 Instruction - Employee Benefits          | 0.00             |
| 000-1000 Instruction - Purchased Services         | 0.00             |
| 000-1000 Instruction - Supplies                   | 0.00             |
| 000-1000 Instruction - Equipment                  | 0.00             |
| 000-1000 Instruction - Other Objects              | 0.00             |
| 000-2000 Support - Salaries                       | 0.00             |
| 000-2000 Support - Employee Benefits              | 0.00             |
| 000-2000 Support - Purchased Services             | 0.00             |
| 000-2000 Support - Supplies                       | 0.00             |
| 000-2000 Support - Equipment                      | 0.00             |
| 000-2000 Support - Other Objects                  | 0.00             |
| 000-3500 Trust and Agency - Salaries              | 0.00             |
| 000-3500 Trust and Agency - Employee Benefits     | 0.00             |
| 000-3500 Trust and Agency - Purchased Services    | 577.10           |
| 000-3500 Trust and Agency - Supplies              | 6,679.82         |
| 000-3500 Trust and Agency - Equipment             | 2,655.63         |
| 000-3500 Trust and Agency - Other Objects         | 0.00             |
| 000-6300 Transfer to Other Funds                  | 0.00             |
| Total Expenditures                                | 9,912.55         |
| <b>007-9999 Ending Balance</b>                    | <b>41,180.05</b> |

**Statement of Changes and Fund Balances for General and Special Funds**

|                                    | Beginning<br>Balance | Revenue               | Expenditures          | Revenue:<br>Over/Under | Ending Fund<br>Balance | Ending Cash<br>Balance |
|------------------------------------|----------------------|-----------------------|-----------------------|------------------------|------------------------|------------------------|
| 040-0000 General Fund              | 18,329,696.72        | 212,350,203.11        | 209,963,926.47        | 2,386,276.64           | 20,715,973.36          | 40,658,087.91          |
| 041-0000 Tuition Fund              | 0.00                 | 911,026.62            | 911,026.62            | 0.00                   | 0.00                   | 0.00                   |
| 056-0000 Miscellaneous Fund        | 0.00                 | 6,813,245.62          | 6,813,245.62          | 0.00                   | 0.00                   | 0.00                   |
| <b>048-0000 Fund Group 1 Total</b> | <b>18,329,696.72</b> | <b>220,074,475.35</b> | <b>217,688,198.71</b> | <b>2,386,276.64</b>    | <b>20,715,973.36</b>   | <b>40,658,087.91</b>   |

|                                            | Beginning<br>Balance | Revenue       | Expenditures  | Revenue:<br>Over/Under | Ending Fund<br>Balance | Ending Cash<br>Balance |
|--------------------------------------------|----------------------|---------------|---------------|------------------------|------------------------|------------------------|
| 049-0000 Fund Group 2 - Special Reserve    | 0.00                 | 0.00          | 0.00          | 0.00                   | 0.00                   | 0.00                   |
| 050-0000 Fund Group 3 - Building Fund      | (8,944,783.06)       | 10,797,342.96 | 6,408,371.95  | 4,388,971.01           | (4,555,812.05)         | (3,974,736.46)         |
| 051-0000 Fund Group 3 - Special Assessment | 0.00                 | 661,558.31    | 661,558.31    | 0.00                   | 0.00                   | 0.00                   |
| 052-0000 Fund Group 4 - Debt Service       | 6,192,504.26         | 9,829,700.25  | 9,485,482.38  | 344,217.87             | 6,536,722.13           | 6,504,268.08           |
| 053-0000 Fund Group 5 - Food Service       | 3,207,811.50         | 10,031,941.25 | 10,907,868.63 | (875,927.38)           | 2,331,884.12           | 2,307,671.00           |
| 054-0000 Fund Group 6 - Student Activities | 2,712,853.12         | 4,160,437.43  | 3,533,966.93  | 626,470.50             | 3,339,323.62           | 3,488,580.44           |
| 055-0000 Fund Group 7 - Trust and Agency   | 29,785.10            | 21,307.50     | 9,912.55      | 11,394.95              | 41,180.05              | 41,410.62              |

---

**Statement of Indebtedness****Bonds**

|                                    |                |
|------------------------------------|----------------|
| 012-0000 Balance &<br>Bonds Issued | 87,790,000.00  |
| 013-0000 Bonds<br>Redeemed         | (7,455,000.00) |
| 014-0000 Outstanding Bonds         | 80,335,000.00  |

---

**Certificate of Indebtedness**

|                                              |              |
|----------------------------------------------|--------------|
| 015-0000 Outstanding<br>Cert. & Cert. Issued | 2,200,000.00 |
| 016-0000 Certificates<br>Paid                | 0.00         |
| 017-0000 Outstanding Cert.                   | 2,200,000.00 |

---

**State School Construction Loans**

|                                              |                |
|----------------------------------------------|----------------|
| 018-0000 Outstanding<br>Loans & Loans Issued | 18,652,349.26  |
| 019-0000 Principal<br>Payments               | (1,500,876.93) |
| 020-0000 Loan Balance                        | 17,151,472.33  |

|                                                               |                        | Cost Per Pupil - Fund Group 1 |                      |                      |                      |                       |  |
|---------------------------------------------------------------|------------------------|-------------------------------|----------------------|----------------------|----------------------|-----------------------|--|
|                                                               | Pre-School<br>Spec. Ed | Kindergarten                  | 1-6                  | 7-8                  | 9-12                 | Total                 |  |
| Regular Programs                                              | 0.00                   | 4,840,379.14                  | 44,752,168.89        | 21,392,936.95        | 29,043,178.52        | 100,028,663.50        |  |
| Special Education Programs                                    | 2,780,779.43           | 2,455,464.41                  | 18,992,547.61        | 6,035,400.27         | 12,428,042.59        | 42,692,234.31         |  |
| Career & Tech Ed Programs                                     | 0.00                   | 0.00                          | 0.00                 | 0.00                 | 7,272,202.68         | 7,272,202.68          |  |
| Federal Programs                                              | 0.00                   | 587,281.62                    | 3,717,086.13         | 802,739.12           | 1,044,951.30         | 6,152,058.17          |  |
| Undistributed or District-wide (Prorated on the basis of ADM) |                        |                               |                      |                      |                      |                       |  |
| Improvement of Instr. Service                                 | 46,923.65              | 215,842.48                    | 1,669,500.32         | 530,529.28           | 1,092,461.19         | 3,555,256.92          |  |
| Instr. Media Service                                          | 51,721.02              | 237,909.76                    | 1,840,186.47         | 584,769.46           | 1,204,152.08         | 3,918,738.79          |  |
| Other Staff Support Service                                   | 6,635.09               | 30,520.53                     | 236,070.44           | 75,017.82            | 154,476.04           | 502,719.92            |  |
| School Board Service                                          | 4,285.56               | 19,713.01                     | 152,476.40           | 48,453.53            | 99,775.08            | 324,703.58            |  |
| Exec. Admin. - Supt. Office                                   | 20,162.33              | 92,744.02                     | 717,357.30           | 227,959.85           | 469,412.90           | 1,527,636.40          |  |
| Special Area Admin. Service                                   | 3,072.09               | 14,131.20                     | 109,302.13           | 34,733.73            | 71,523.40            | 232,762.55            |  |
| Support Service - Business                                    | 18,561.23              | 85,379.15                     | 660,391.39           | 209,857.38           | 432,136.46           | 1,406,325.61          |  |
| Operation & Maintenance of Plant                              | 244,096.01             | 1,122,808.94                  | 8,684,712.36         | 2,759,804.34         | 5,682,964.57         | 18,494,386.22         |  |
| Support Service - Central                                     | 81,907.95              | 376,765.59                    | 2,914,209.81         | 926,069.69           | 1,906,954.47         | 6,205,907.51          |  |
| Other Support Service                                         | 42,508.27              | 195,532.35                    | 1,512,405.32         | 480,608.06           | 989,663.84           | 3,220,717.84          |  |
| <b>Total Expenditures</b>                                     | <b>3,300,652.63</b>    | <b>10,274,472.20</b>          | <b>85,958,414.57</b> | <b>34,108,879.48</b> | <b>61,891,895.12</b> | <b>195,534,314.00</b> |  |
|                                                               |                        |                               |                      |                      |                      |                       |  |
| 007-0000 Average Daily Membership (1)                         | 193.91                 | 891.96                        | 6,899.14             | 2,192.39             | 4,514.55             | 14,691.95             |  |
| 008-0000 Average Cost Per Pupil                               | 17,021.57              | 11,518.98                     | 12,459.29            | 15,557.85            | 13,709.43            | 13,308.94             |  |
| 009-0000 Regular School Year ADA (2)                          | 175.31                 | 836.00                        | 5,966.99             | 1,996.88             | 3,948.78             | 12,923.96             |  |
| 010-0000 Summer School ADA (2)                                | 16.60                  | 0.00                          | 505.87               | 29.25                | 310.34               | 862.06                |  |

Note 1: ADM information should include ALL students educated in the district for regular, special ed., and district-supervised home-based instruction, and summer school programs

Note 2: ADA information should be split so that regular, special ed., and district supervised home-based instruction programs are reported on line 9, and summer school programs are reported on line 10.