



# Fargo Public Schools

Standard of Effort Report

FY2015-2016

5-31-2017

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# Executive Summary

## Introduction

This document is a comparison of Fargo Public Schools to the finances of nine North Dakota districts. Using data from the 2017 "School Finance Facts" report published by the North Dakota Department of Public Instruction, peer district annual financial reports and information supplied by the districts, this report analyzes the characteristics of the most recent revenue and expenditure allocations. The following districts have been selected for comparison:

- Bismarck Public Schools
- Devils Lake Public Schools
- Dickinson Public Schools
- Grand Forks Public Schools
- Mandan Public Schools
- Minot Public Schools
- West Fargo Public Schools

The report is divided into three sections:

- Section I discusses revenue, fund balance and expenditure performance of Fargo Public Schools in relation to peer school districts in North Dakota. The general fund categories considered include overall revenue and expenditures, instructional and administrative expenditures, and support program expenditures.
- Section II highlights district spending on Special Education, including breakdowns of Special Education expenditures on a per-child count basis by program/service area.
- Section III provides a review of the English Language Learners program.

## Section I: Revenues, Fund Balances and Expenditures

### Historical Financial Statements by Object

Represented below is Fargo Public Schools five year historical general fund financial information (excluding residential programming). The information will provide a foundation as the specific funding and expenditures sources are discussed in greater detail throughout the document.

	GENERAL FUND ACTUAL 2011-2012	GENERAL FUND ACTUAL 2012-2013	GENERAL FUND ACTUAL 2013-2014	GENERAL FUND ACTUAL 2014-2015	GENERAL FUND ACTUAL 2015-2016
<b>REVENUES</b>					
<b>Property Tax Revenue</b>					
1110-Property Tax	\$46,868,973	\$48,461,640	\$36,897,183	\$38,104,042	\$41,916,418
1115-Property Tax - Prior Years	\$903,848	\$686,437	\$520,020	\$557,865	\$437,458
1118-S & L Tax	\$1,025,386	\$1,314,087	\$1,652,122	\$0	\$0
1191-Interest / Penalties	\$209,408	\$180,569	\$135,599	\$141,065	\$107,153
1199-Other Property Tax Credits	\$551,833	\$577,616	\$607,005	\$0	\$0
1220-Telecommunications Tax	\$567,953	\$567,953	\$553,389	\$658,294	\$658,294
1231-Homestead Tax Credit	\$0	\$0	\$0	\$375,246	\$342,583
1232-Veteran's Tax Credit	\$0	\$0	\$0	\$199,623	\$234,144
1250-Mobile Home Tax	\$53,522	\$55,209	\$43,556	\$33,451	\$33,494
1290-Other Revenue in Lieu	\$0	\$0	\$0	\$378,878	\$393,543
Subtotal Property Tax Revenue	\$50,180,924	\$51,843,511	\$40,408,873	\$40,448,464	\$44,123,087
<b>Tuition</b>					
1312-Regular Tuition / ND LEA's	\$171,424	\$111,774	\$45,751	\$75,946	\$20,147
1313-Regular Tuition / Out of State	\$5,370	\$3,060	\$8,370	\$3,679	\$8,760
1322-Special Ed Tuition / ND LEA's	\$461,281	\$678,999	\$848,758	\$668,440	\$376,373
1323-Special Ed Tuition Out State	\$420	\$0	\$0	\$0	\$0
1340-Summer School Fees	\$108,881	\$117,142	\$123,318	\$137,911	\$136,304
Subtotal Tuition	\$747,376	\$910,975	\$1,026,197	\$885,976	\$541,584
<b>Interest Income</b>					
1510-Interest Income	\$246,800	\$168,247	\$203,000	\$145,762	\$193,075
Subtotal Interest Income	\$246,800	\$168,247	\$203,000	\$145,762	\$193,075
<b>Local Revenue</b>					
1910-Rental Income	\$117,655	\$82,555	\$90,357	\$80,342	\$107,430
1920-Contributions from Private Sources	\$79,164	\$55,205	\$80,526	\$82,319	\$95,793
1944-Rec From Fargo Park District	\$0	\$13,905	\$320,000	\$31,362	\$339,603
1950-Other Services Provided	\$469,150	\$410,923	\$256,676	\$363,252	\$505,343
1959-Local GOV'T Contributions	\$0	\$0	\$0	\$160,000	\$39,525
1962-Sale of Vocational Education House	\$110,600	\$262,219	\$51,918	\$231,119	\$262,711
1971-Medical Assistance	\$298,858	\$239,194	\$153,057	\$103,696	\$60,879
1987-Parking	\$49,278	\$50,483	\$49,230	\$47,835	\$49,094
1991-Printing Revenue	\$24,654	\$25,365	\$27,909	\$78,496	\$35,125
1998-Misc. Revenue	\$143,435	\$134,400	\$179,660	\$185,106	\$189,598
1999-FPS Contribution	\$0	\$0	\$0	\$1,218	\$0
Subtotal Local Revenue	\$1,292,793	\$1,274,248	\$1,209,333	\$1,364,744	\$1,685,101
<b>State Revenue</b>					
3110-State Per Pupil Aid	\$45,533,453	\$48,831,623	\$88,823,659	\$92,225,769	\$95,587,318
3130-State Transportation Aid	\$797,047	\$895,834	\$968,855	\$988,976	\$1,039,995
3140-State Child Placement	\$728,713	\$741,708	\$656,424	\$786,048	\$458,966
3200-State Handicap Program Aid	\$0	\$0	\$0	\$0	\$1,055,651
3310-Vocational Education Reimbursement	\$322,374	\$333,511	\$345,883	\$469,434	\$350,084
3420-CTE Joint Agreements	\$0	\$0	\$0	\$0	\$96,271
3500-State Property Tax Relief	\$19,308,989	\$19,672,962	\$0	\$0	\$0
3510-State REA Teacher Mentor	\$3,873	\$2,513	\$31,775	\$46,900	\$34,948
3610-State ELL	\$0	\$0	\$0	\$0	\$152,811

	GENERAL FUND ACTUAL 2011-2012	GENERAL FUND ACTUAL 2012-2013	GENERAL FUND ACTUAL 2013-2014	GENERAL FUND ACTUAL 2014-2015	GENERAL FUND ACTUAL 2015-2016
3900-Other State Revenue	\$35,074	\$47,879	\$174,635	\$144,132	\$123,452
3930-Adult Education	\$268,446	\$303,219	\$178,316	\$178,455	\$334,532
3925-ND Classroom Transition Award	\$0	\$0	\$0	\$41,985	\$161,187
3960-ND Arts Council	\$0	\$1,200	\$0	\$2,000	\$1,009
3961-ND Historical Society	\$0	\$19,915	\$0	\$0	\$0
3962-ND Humanities	\$2,800	\$19,700	\$5,306	\$0	\$0
3980-State FEMA Program Aid	\$30	\$0	\$0	\$0	\$0
Subtotal State Revenue	\$67,000,801	\$70,870,064	\$91,184,855	\$94,883,699	\$99,396,224

#### **Federal Revenue**

4440-Title VII	\$48,232	\$77,076	\$74,334	\$84,460	\$63,937
4445-Johnson O'Malley	\$13,352	\$8,575	\$0	\$0	\$0
4492-ROTC Revenue	\$50,226	\$51,783	\$52,551	\$54,893	\$42,184
4510-Title I	\$4,127,151	\$3,666,046	\$3,144,935	\$3,379,505	\$3,273,751
4511-Title I N&D	\$80,474	\$25,916	\$19,263	\$0	\$0
4512-Title IIA Improving Teacher Quality	\$1,230,232	\$1,024,701	\$778,784	\$913,730	\$815,303
4513-Title I N&D ARRA	\$8,432	\$0	\$0	\$0	\$0
4516-Homeless Youth	\$17,000	\$20,000	\$18,000	\$9,720	\$0
4518-Title IID	\$0	\$0	\$0	\$0	\$0
4520-Title VII LEP	\$18,196	\$0	\$0	\$0	\$0
4521-School Improvement Recovery Act	\$395,463	\$126,946	\$4,891	\$0	\$0
4531-Title VI - IDEA-B	\$2,784,059	\$3,008,053	\$2,648,896	\$2,802,122	\$2,801,605
4532-Preschool Program	\$59,859	\$59,600	\$51,199	\$52,239	\$51,472
4545-Carl Perkins	\$234,595	\$221,943	\$235,995	\$255,226	\$245,201
4548-Vocational Rehab Services	\$0	\$0	\$0	\$1,659	\$0
4551-School Lunch Program	\$7,368	\$11,075	\$5,158	\$0	\$0
4560-Adult Education	\$86,834	\$100,640	\$193,684	\$223,099	\$95,433
4565-Evenstart	\$176,011	\$28,770	\$0	\$0	\$0
4566-Human Services TAG	\$35,968	\$1,032	\$0	\$13,589	\$25,911
4567-Human Services Social Services	\$10,000	\$0	\$0	\$13,589	\$6,411
4568-New Immigrant	\$80,794	\$126,733	\$131,692	\$175,685	\$123,220
4569-Invest in Innovation Reading Recovery	\$5,406	\$2,844	\$7,500	\$12,940	\$560
4588-DHHS Refugee Social Services	\$0	\$35,000	\$37,474	\$4,526	\$26,980
4596-Energy Education Mini	\$0	\$0	\$0	\$0	\$0
4600-Refugee Impact	\$36,436	\$43,511	\$53,899	\$32,171	\$52,103
4604-ED Jobs Act	\$32,606	\$0	\$0	\$0	\$0
4605-CFDA 97.067 Emergency Services Grant	\$0	\$0	\$0	\$4,661	\$0
4711-Rev Fed COPS/ Save our School	\$81,616	(\$13,069)	(\$15,248)	\$0	\$0
4712-NSA Language	\$0	\$4,662	\$56,351	\$107,590	\$109,735
4714-Job Skills	\$0	\$0	\$0	\$0	\$35,103
4790-Safe Routes to School	\$0	\$0	\$0	\$0	\$0
4795-FEMA	\$390	\$0	\$0	\$0	\$0
4796-Community Development Block Grant	\$1,010	\$12,000	\$0	\$0	\$0
4797-Idea B ARRA	\$479,123	\$0	\$0	\$0	\$0
4798-Preschool ARRA	\$29,840	\$0	\$0	\$0	\$0
4800-Title VI Professional Development	\$0	\$0	\$0	\$0	\$25,000
4799-Title IID ARRA	\$32,623	\$0	\$0	\$0	\$0
Subtotal Federal Revenue	\$10,163,294	\$8,643,838	\$7,499,358	\$8,141,404	\$7,793,909

#### **Fund Transfers & Misc.**

5200-Interfund Transfer	\$348,841	\$328,576	\$275,248	\$260,000	\$0
5300-Sale of District Items	\$1,209,903	\$723,965	\$13,203	\$17,631	\$27,658
5400-Refund of Prior Year Expenditures	(\$4,640)	(\$2,133)	\$35,199	\$7,964	(\$42)
5940-City Of Fargo Maintenance	\$161,784	\$161,784	\$191,415	\$202,911	\$185,470
Subtotal Fund Transfers and Misc.	\$1,715,888	\$1,212,192	\$515,066	\$488,506	\$213,087

<b>Total General Fund Revenues</b>	<b>\$131,347,876</b>	<b>\$134,923,074</b>	<b>\$142,046,682</b>	<b>\$146,358,555</b>	<b>\$153,946,066</b>
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	GENERAL FUND ACTUAL 2011-2012	GENERAL FUND ACTUAL 2012-2013	GENERAL FUND ACTUAL 2013-2014	GENERAL FUND ACTUAL 2014-2015	GENERAL FUND ACTUAL 2015-2016
<b>EXPENDITURES</b>					
<b>Salary Expense</b>					
111-Administrator / Coordinator	\$6,241,124	\$6,553,573	\$6,710,298	\$6,711,196	\$6,913,828
112-Instructor / Teacher	\$48,044,151	\$48,760,264	\$50,563,448	\$52,896,271	\$55,822,952
113-Instructional Support	\$4,251,382	\$4,290,724	\$4,564,773	\$4,912,387	\$5,095,103
114-SIP Payments	\$40,177	\$70,539	\$42,823	\$38,783	\$40,808
115-Department Chairman	\$50,240	\$50,213	\$50,182	\$49,895	\$50,345
116-Summer School	\$570,409	\$618,853	\$589,706	\$633,089	\$663,814
117-PTO Payout	(\$22,521)	\$26,744	\$36,101	\$21,472	\$34,542
118-Study Committee/Task Force Payments	\$31,158	\$1,950	\$51,262	\$43,364	\$34,650
119-Unused Personal Leave	\$220,299	\$272,222	\$397,118	\$363,162	\$131,559
121-Secretarial / Clerical	\$3,196,441	\$3,177,541	\$3,475,613	\$3,601,763	\$3,761,228
122-Aide / Paraprofessional	\$5,434,914	\$5,724,251	\$6,181,339	\$6,640,169	\$7,296,621
124-Part Time Custodian	\$465,049	\$391,434	\$326,243	\$284,070	\$303,907
125-Custodian	\$3,142,817	\$3,254,448	\$3,459,415	\$3,654,985	\$3,851,101
126-Operation & Maintenance	\$1,802,384	\$1,898,867	\$1,890,999	\$1,863,843	\$1,921,824
131-Substitute - Non-certified	\$248,835	\$250,537	\$304,767	\$312,314	\$324,930
133-Tutor	\$172,713	\$144,394	\$178,132	\$198,049	\$205,843
134-CEU Staff Development	\$52,800	\$42,788	\$35,090	\$31,383	\$33,000
135-Overtime	\$0	\$0	\$0	\$0	\$0
139-Other Temporary	\$1,241,154	\$1,283,471	\$1,260,454	\$1,334,264	\$1,425,756
141-Substitute - Certified	\$1,149,694	\$1,188,784	\$1,166,041	\$1,358,894	\$1,556,736
151-PLS Payout	\$284,803	\$1,286,764	\$638,572	\$853,656	\$1,197,884
Subtotal Salary Expense	\$76,618,023	\$79,288,362	\$81,922,374	\$85,803,010	\$90,666,430
<b>Employee Benefits</b>					
211-Health Insurance	\$9,057,008	\$9,619,589	\$9,714,286	\$10,174,690	\$10,627,397
212-Life Insurance	\$69,212	\$54,203	\$44,437	\$43,921	\$44,548
213-Dental Insurance	\$1,022,106	\$738,788	\$800,594	\$836,371	\$860,532
214-Long Term Disability Insurance	\$151,198	\$144,389	\$151,071	\$150,228	\$154,520
220-Social Security	\$5,523,744	\$5,642,766	\$5,936,365	\$6,203,805	\$6,501,261
231-Teacher's Retirement	\$5,050,874	\$6,304,179	\$6,519,738	\$8,050,800	\$8,469,918
232-Public Employee's Retirement	\$894,263	\$1,101,864	\$1,355,541	\$1,522,539	\$1,625,181
260-Worker's Compensation	\$304,691	\$313,582	\$328,202	\$343,187	\$362,632
292-Employee Assistance Program	\$44,715	\$51,198	\$53,868	\$52,463	\$50,993
293-Employer Paid Annuity	\$3,817,644	\$1,539,700	\$811	\$898,082	\$232,812
Subtotal Employee Benefits	\$25,935,456	\$25,510,258	\$24,904,912	\$28,276,086	\$28,929,792
<b>Purchased Professional &amp; Tech Services</b>					
311-Background Services	\$0	\$0	\$41,517	\$39,141	\$42,275
322-Consultant Services	\$731,965	\$913,938	\$731,267	\$611,663	\$401,299
325-Contracted Instructional Services	\$811,878	\$968,761	\$847,619	\$790,375	\$792,129
331-Audit Services	\$14,000	\$14,500	\$18,500	\$19,250	\$22,000
332-Legal Services	\$39,957	\$28,600	\$32,325	\$17,960	\$15,067
333-Architectural Services	\$15,000	\$140,495	\$121,775	\$90,962	\$67,780
334-Evaluation Therapy Services	\$154,087	\$200,234	\$188,616	\$166,818	\$118,506
335-Computer System Services	\$0	\$0	\$0	\$0	\$0
336-Benefit Admin Services	\$60,206	\$62,305	\$33,773	\$34,105	\$33,251
338-Contracted Nursing Services	\$389,425	\$393,147	\$314,854	\$326,867	\$357,855
339-Other Consultants/SRO's	\$202,635	\$269,839	\$325,254	\$149,790	\$262,133
344-Financial Services	\$11,635	\$14,364	\$10,042	\$12,577	\$104,942
346-Security Services	\$193,443	\$183,300	\$22,710	\$23,907	\$17,363
347-Testing & Inspection	\$535	\$5,297	\$6,299	\$4,244	\$2,248
349-Instructional License Agreements	\$475,606	\$499,385	\$655,473	\$752,933	\$1,219,989
Subtotal Purchased Prof & Tech Services	\$3,100,372	\$3,694,164	\$3,350,024	\$3,040,591	\$3,456,836

	GENERAL FUND ACTUAL 2011-2012	GENERAL FUND ACTUAL 2012-2013	GENERAL FUND ACTUAL 2013-2014	GENERAL FUND ACTUAL 2014-2015	GENERAL FUND ACTUAL 2015-2016
<b>Operating and Repair Expenses</b>					
411-Water, Sewer, Garbage	\$377,751	\$467,786	\$404,610	\$384,803	\$439,674
420-Cleaning Services	\$0	\$0	\$0	\$0	\$1,708
422-Snow Removal	\$27,199	\$48,581	\$42,033	\$30,147	\$26,454
424-Exterminator Services	\$662	\$624	\$439	\$779	\$805
425-Laundry	\$29,794	\$32,491	\$42,882	\$28,996	\$9,995
431-Repair of Instructional Equipment	\$62,945	\$62,036	\$62,327	\$50,414	\$59,043
432-Repair-Non-Instructional Equipment	\$45,144	\$30,823	\$63,444	\$73,665	\$37,105
433-Alarm System Maintenance	\$6,938	\$31,409	\$16,035	\$27,026	\$23,829
434-Fire Extinguisher Maintenance	\$5,012	\$9,160	\$1,039	\$1,232	\$2,874
437-Maintenance Contracts	\$210,168	\$207,456	\$463,130	\$662,235	\$598,915
439-Contracted Maintenance	\$5,527,346	\$1,564,507	\$4,551,715	\$3,116,812	\$2,718,069
441-Rental of Land & Buildings	\$568,987	\$2,009,358	\$175,777	\$181,882	\$183,593
442-Rental of Equipment	\$304,949	\$352,997	\$318,550	\$227,385	\$173,317
492-Freight	\$368	\$793	(\$1,043)	\$786	(\$596)
Subtotal Operating and Repair Expenses	\$7,167,263	\$4,818,021	\$6,140,937	\$4,786,162	\$4,274,786
<b>Transportation and Travel</b>					
510-Student Transportation	\$61,079	\$143,172	\$123,930	\$193,661	\$195,036
513-Contracted Regular Routes	\$1,985,024	\$1,973,104	\$1,979,800	\$2,060,515	\$2,068,136
514-Field Trips	\$130,248	\$118,689	\$117,122	\$97,727	\$95,223
515-Energy Saver Routes	\$1,473,452	\$1,732,482	\$1,924,933	\$1,938,048	\$1,981,951
516-Parent Transportation	\$7,211	\$3,496	\$2,377	\$1,116	\$2,202
517-Shuttle Services	\$214,228	\$206,156	\$228,413	\$234,042	\$235,740
521-Liability Insurance	\$60,469	\$79,886	\$74,345	\$70,762	\$88,241
526-Vehicle Insurance	\$21,541	\$16,949	\$22,837	\$26,192	\$27,922
527-Property Insurance	\$173,553	\$185,431	\$220,733	\$240,663	\$265,784
531-Telephone	\$112,928	\$100,073	\$115,058	\$20,349	\$116,240
532-Postage	\$78,334	\$78,453	\$92,623	\$81,830	\$105,865
540-Advertising	\$17,049	\$5,660	\$36,122	\$39,362	\$32,819
541-Publication of Minutes	\$11,961	\$17,630	\$18,936	\$13,602	\$13,384
542-Publication of Bids	\$15,062	\$33,348	\$2,166	\$3,553	\$2,273
550-Printing & Binding	\$1,511	\$1,994	\$4,704	\$4,648	\$6,307
561-In-State Tuition	\$574,160	\$760,640	\$750,408	\$1,067,759	\$985,465
562-Out-of -State Tuition	\$166,913	\$90,078	\$176,425	\$175,415	\$290,411
580-Travel	\$481,974	\$362,511	\$314,435	\$317,248	\$307,949
588-Administrative In-service	\$975	\$0	\$0	\$0	\$0
591-Services Purchased Locally	\$46,757	\$67,255	\$0	\$0	\$0
Subtotal Transportation and Travel	\$5,634,430	\$5,977,007	\$6,205,366	\$6,586,490	\$6,820,949
<b>Supplies &amp; Materials Expenses</b>					
610-Supplies	\$3,428,535	\$2,794,389	\$2,937,703	\$2,763,687	\$2,752,020
610-Copies	\$0	\$0	\$2,257	\$2,433	\$1,804
612-Pool Supplies	\$18,624	\$21,569	\$18,111	\$28,128	\$26,938
613-Supplies for Repair of Equipment	\$13,297	\$16,399	\$5,401	\$8,884	\$13,481
615-Testing Supplies	\$142,356	\$73,944	\$56,022	\$42,346	\$33,591
621-Natural Gas	\$357,308	\$471,388	\$693,872	\$668,360	\$472,030
622-Electricity	\$1,916,597	\$1,978,663	\$2,229,027	\$2,400,014	\$2,431,097
623-Propane	\$209	\$77	\$0	\$0	\$0
624-Fuel Oil	\$134,156	\$19,357	\$183,093	\$20,170	\$22,810
626-Gasoline	\$101,127	\$91,911	\$98,135	\$75,112	\$57,277
641-Textbooks	\$671,056	\$619,908	\$414,498	\$323,214	\$321,381
643-Library Books	\$226,361	\$214,322	\$230,811	\$204,992	\$213,879
644-Book Binding	\$0	\$0	\$0	\$0	\$0
645-Workbooks	\$208,025	\$220,493	\$225,389	\$198,207	\$279,818
650-Periodicals	\$25,335	\$23,496	\$22,741	\$20,196	\$16,812
660-Food	\$0	\$0	\$0	\$8,248	\$10,912
661-Purchased Food	\$0	\$0	\$0	\$0	\$0
Subtotal Supplies & Materials	\$7,242,983	\$6,545,915	\$7,117,059	\$6,763,991	\$6,653,849

	GENERAL FUND ACTUAL 2011-2012	GENERAL FUND ACTUAL 2012-2013	GENERAL FUND ACTUAL 2013-2014	GENERAL FUND ACTUAL 2014-2015	GENERAL FUND ACTUAL 2015-2016
<b>Land and Equipment</b>					
733-Equipment	\$976,761	\$915,088	\$1,372,204	\$1,351,088	\$1,986,659
735-Technology	\$760,063	\$1,455,558	\$1,576,247	\$1,439,981	\$1,694,919
Subtotal Land and Equipment	\$1,736,823	\$2,370,646	\$2,948,451	\$2,791,069	\$3,681,578
<b>Miscellaneous Expenses</b>					
810-Dues & Fees	\$283,062	\$232,272	\$220,386	\$282,661	\$287,189
830-Interest	\$0	\$0	\$0	\$0	\$0
860-Bad Debt	\$2,839,636	\$1,434	\$6,135	\$3,684	\$0
870-Inkind Donations Expense	\$0	\$0	\$0	\$5,000	\$1,500
890-Other (Adult Ed GED/FPS Foundation)	\$185,696	\$197,486	\$146,044	\$85,727	\$149,241
Subtotal Miscellaneous Expenses	\$3,308,393	\$431,192	\$372,564	\$377,072	\$437,930
<b>Funds Transfers</b>					
910-Lease Payments	\$0	\$0	\$0	\$0	\$0
950-Indirect Costs	\$5,067	\$4,805	\$12,091	\$8,853	\$2,083
920-Principal, Interest, Other	\$8,919,396	\$6,606,783	\$7,274,597	\$7,028,069	\$8,181,168
Subtotal Funds Transfers	\$8,924,463	\$6,611,587	\$7,286,687	\$7,036,922	\$8,183,251
<b>Total Operating Expenditures</b>	<b>\$139,668,205</b>	<b>\$135,247,152</b>	<b>\$140,248,374</b>	<b>\$145,461,394</b>	<b>\$153,105,401</b>
<b>Excess Revenues Over (Under) Expenses</b>	<b>(\$8,320,329)</b>	<b>(\$324,078)</b>	<b>\$1,798,308</b>	<b>\$897,162</b>	<b>\$840,665</b>

[Fargo Public Schools Business Office]



## General Fund Revenues

### Taxable Valuation and Levies

#### Fargo Public Schools Mill Levy in Dollars Summary

Fund	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17
General	\$47,725,509	\$48,858,388	\$49,753,495	\$51,220,713	\$38,071,444	\$40,097,071	\$44,189,930	\$44,479,103
Building	6,585,926	6,734,065	6,857,436	7,059,660	7,217,141	7,601,135	8,377,012	9,228,538
Special Assessment	1,012,836	1,037,583	1,056,592	468,858	-	-	317,913	350,229
Total Levy	\$55,324,270	\$56,320,036	\$57,667,523	\$58,749,231	\$45,288,585	\$47,698,206	\$52,884,586	\$54,057,871

[Fargo Public Schools Business office]

#### Fargo Public Schools Levy in Mills Summary

Fund	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17
General	191.31	191.18	191.18	191.18	139.00	139.00	139.00	127.00
Building	26.40	26.35	26.35	26.35	26.35	26.35	26.35	26.35
Special Assessment	4.06	4.06	4.06	1.75	0.00	0.00	1.00	1.00
<b>TOTAL MILL LEVY - ALL FUNDS</b>	<b>221.77</b>	<b>221.59</b>	<b>221.59</b>	<b>219.28</b>	<b>165.35</b>	<b>165.35</b>	<b>166.35</b>	<b>154.35</b>
Change in Levy from Previous Year	(75.00)	(0.18)	0.00	(2.31)	(53.93)	0.00	1.00	(12.00)
Percent Change from Previous Year	(25.27%)	(0.08%)	0.00%	(1.04%)	(24.59%)	0.00%	0.60%	(7.21%)
Total Mill Levy Decrease	(106.11)	(106.29)	(106.29)	(108.60)	(162.53)	(162.53)	(161.53)	(173.53)

[Fargo Public Schools Business office]

#### Fargo Public Schools Effect of Each Mill

Tax Return: Each mill will return \$350,229 on a taxable valuation of \$350,229,161				Value of one mill:	\$350,229
Market Value for Tax Purposes	\$ 100,000	\$ 125,000	\$150,000	\$200,000	
Average Fargo Residential Assessment Rate (as a percent)	9.00%	9.00%	9.00%	9.00%	9.00%
Assessed Valuation	\$9,000	\$11,250	\$13,500	\$18,000	
	50.0%	50.0%	50.0%	50.0%	50.0%
Taxable Valuation (50%)	\$4,500	\$5,625	\$6,750	\$9,000	
One Mill of Taxation	<u>0.001</u>	<u>0.001</u>	<u>0.001</u>	<u>0.001</u>	<u>0.001</u>
<b>TAX OBLIGATION PER MILL</b>	<b>\$4.50</b>	<b>\$5.63</b>	<b>\$6.75</b>	<b>\$9.00</b>	

[Fargo Public Schools Business office]

### What is the Mill Levy?

The mill levy is determined each year by dividing the total amount of dollars needed by each political subdivision (city, county, schools, etc.) from the property tax by the total taxable value of the city of Fargo. This, in effect, ends up being the percentage of taxable value that is levied or assessed in property tax annually. The mill levy is a composite of several entities' tax levying powers. In Fargo, since there are three school districts involved (Fargo, West Fargo & Kindred), there are three different mill levies.

## What is Taxable Value?

Taxable value refers to a percentage of the city assessor's appraisal according to a state-prescribed formula, after exemptions are removed. To calculate annual taxes for a property, the taxable value is multiplied by the mill levy.

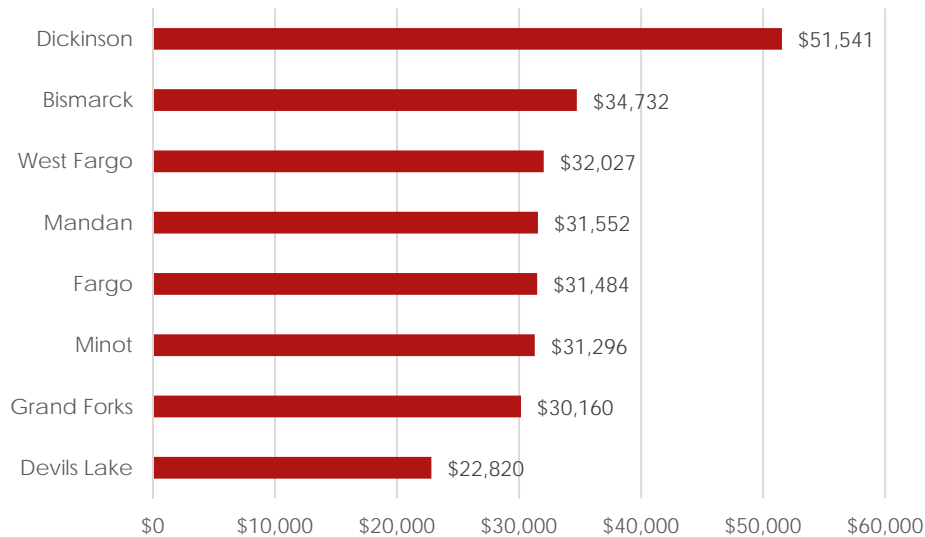
The table below presents the taxable valuation and mill levies for each comparison district.

**Taxable Valuation and Levies 2016-2017**

	Value of a Mill	Taxable Value Per Enrolled Student	General Fund Mill Levy <sup>2</sup>	Total Mill Levy
Devils Lake	\$38,382	\$22,820	75.00	94.12
Grand Forks	\$221,769	\$30,160	82.00	97.36
Minot	\$232,808	\$31,296	87.00	108.22
Fargo	\$350,229	\$31,484	127.00	154.35
Mandan	\$114,344	\$31,552	60.60	101.31
West Fargo	\$315,947	\$32,027	70.59	133.29
Bismarck	\$440,962	\$34,732	71.00	100.47
Dickinson	\$174,517	\$51,541	57.68	90.90

[ND Department of Public Instruction, 2016 School Finance Facts]

**Taxable Value per Enrolled Student 2016-2017**



<sup>1</sup>NDDPI uses the fall 2015-2016 K-12 enrollment figures to calculate the taxable value per enrolled student.

<sup>2</sup>General Fund levy includes tuition and/or miscellaneous levies.

## Fargo Public Schools Mill Levy History

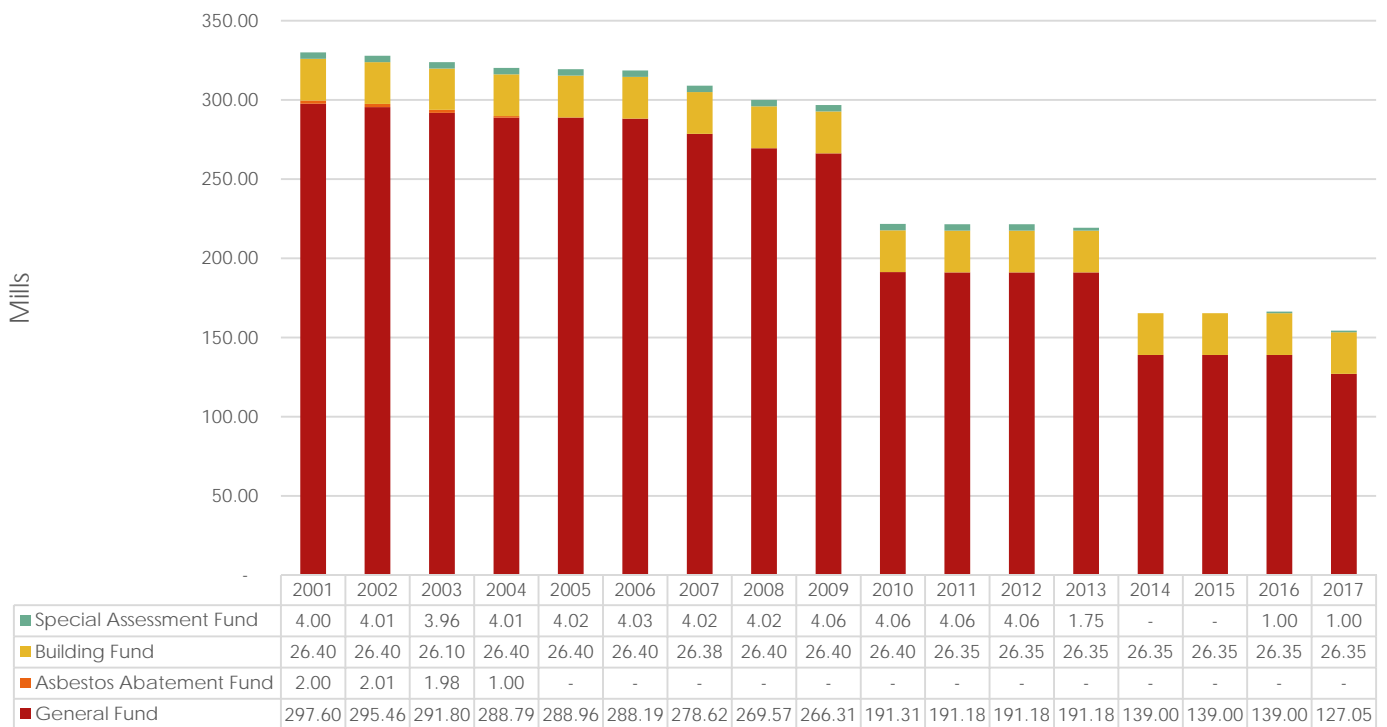
Over the past sixteen years, Fargo Public Schools has decreased the general fund mill levy by a total of 158.60 mills. 125.0 mills were decreased due to required legislative action (75 mill decrease in fiscal year 2010 and 50 mill decrease in fiscal year 2014). 33.60 mills were decreased through demonstrated fiscal responsibility to relieve tax burden on property owners. Most recently, 12.0 mills were decreased due to frozen property tax revenue.

### Fargo Public Schools Mill Levy History – All Funds

	General Fund	Asbestos Abatement Fund	Building Fund	Special Assessment Fund	Total
2001	297.60	2.00	26.40	4.00	330.00
2002	295.46	2.01	26.40	4.01	327.88
2003	291.80	1.98	26.10	3.96	323.84
2004	288.79	1.00	26.40	4.01	320.20
2005	288.96	-	26.40	4.02	319.38
2006	288.19	-	26.40	4.03	318.62
2007	278.62	-	26.38	4.02	309.02
2008	269.57	-	26.40	4.02	299.99
2009	266.31	-	26.40	4.06	296.77
2010	191.31	-	26.40	4.06	221.77
2011	191.18	-	26.35	4.06	221.59
2012	191.18	-	26.35	4.06	221.59
2013	191.18	-	26.35	1.75	219.28
2014	139.00	-	26.35	-	165.35
2015	139.00	-	26.35	-	165.35
2016	139.00	-	26.35	1.00	166.35
2017	127.00	-	26.35	1.00	154.35

[Fargo Public Schools Business Office]

### Fargo Public Schools Mill Levy History – All Funds



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

	General Fund Mills Levied	Per Mill Value	Certified Levy Amount	Budget
2013	191.18	\$267,919	\$51,220,713	\$127,512,062
2014	139.00	\$273,895	\$38,071,444	\$135,992,835
2015	139.00	\$288,468	\$40,097,071	\$139,005,600
2016	139.00	\$317,913	\$44,189,930	\$144,481,577
2017	127.00	\$350,229	\$44,479,103	\$149,665,858

[Fargo Public Schools Business Office]

[Cass County Assessor's Office]

## Local Tax Revenue

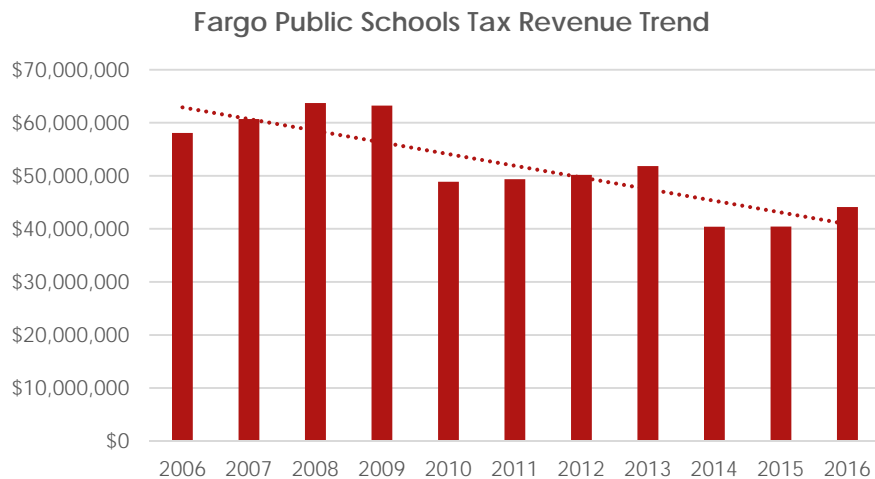
Local tax revenue includes property taxes, tuition and miscellaneous levies, and other taxes received such as electric, telecommunications, mobile home, and tax credits. It is important to note that while all districts levy for property taxes, other tax revenue sources vary.

### Local Tax Revenue 2015-2016

	General Fund Mills Levied	Total Tax Revenue	Percentage of Total Revenue	Tax Revenue per ADM <sup>3</sup>
Fargo	139.00	\$44,123,087	28.7%	\$3,846
Minot	69.13	\$19,409,899	19.4%	\$2,512
Dickinson	53.37	\$8,257,420	18.9%	\$2,402
Grand Forks	82.00	\$16,613,130	17.4%	\$2,250
Bismarck	68.70	\$27,825,869	18.6%	\$2,163
West Fargo	57.62	\$18,909,700	17.0%	\$1,936
Mandan	56.46	\$6,202,018	15.1%	\$1,714
Devils Lake	70.00	\$2,709,870	13.0%	\$1,606

[ND School District Financial Reports 2016 - Note: School districts may not report data consistently]

The chart below displays the tax revenue trend for Fargo Public Schools which is reflective of a decreasing general fund mill levy.



<sup>3</sup>ADM is the average daily membership for state aid purposes.

## County & Other Local Revenue

County revenue is comprised of funds received from mineral resources such as coal production and conversion revenue. Only Dickinson, Mandan, and Minot received county revenue. Other local revenue includes tuition, transportation, interest, student and community service activities, and miscellaneous sources such as rental income. Minot has the highest county/local revenue of the districts compared, due mostly to tuition received for educating Minot Air Force Base students.

### County & Other Local Revenue 2015-2016

	Total County/Other Local Revenue	Percentage of Total Revenue	County/Other Local Revenue per ADM
Minot	\$7,838,949	7.8%	\$1,015
Grand Forks	\$4,777,986	5.0%	\$647
Devils Lake	\$502,339	2.4%	\$298
Fargo	\$2,419,759	1.6%	\$211
Bismarck	\$2,151,483	1.4%	\$167
Mandan	\$577,522	1.4%	\$160
Dickinson	\$417,225	1.0%	\$121
West Fargo	\$1,120,999	1.0%	\$115

[ND School District Financial Reports 2016 - Note: School districts may not report data consistently]

## State Revenue

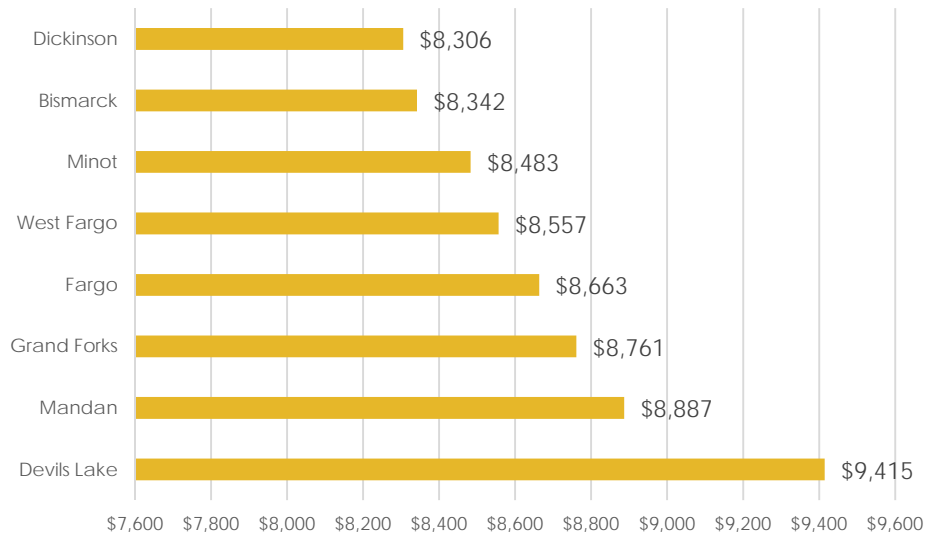
With the shift by the legislature to lower property tax burden, all districts received more than 64% of their total revenue from state aid. State aid includes per pupil, transportation, state child placement, career and technical education, and handicapped program aid.

### State Revenue 2015-2016

	Total State Revenue	Percentage of Total Revenue	State Revenue per ADM
Devils Lake	\$15,888,170	76.2%	\$9,415
Mandan	\$32,165,181	78.3%	\$8,887
Grand Forks	\$64,702,113	67.7%	\$8,761
Fargo	\$99,396,224	64.6%	\$8,663
West Fargo	\$83,559,944	75.0%	\$8,557
Minot	\$65,536,322	65.5%	\$8,483
Bismarck	\$107,315,762	71.8%	\$8,342
Dickinson	\$28,548,360	65.4%	\$8,306

[ND School District Financial Reports 2016 - Note: School districts may not report data consistently]

### State Revenue per ADM 2015-2016



## Federal Revenue

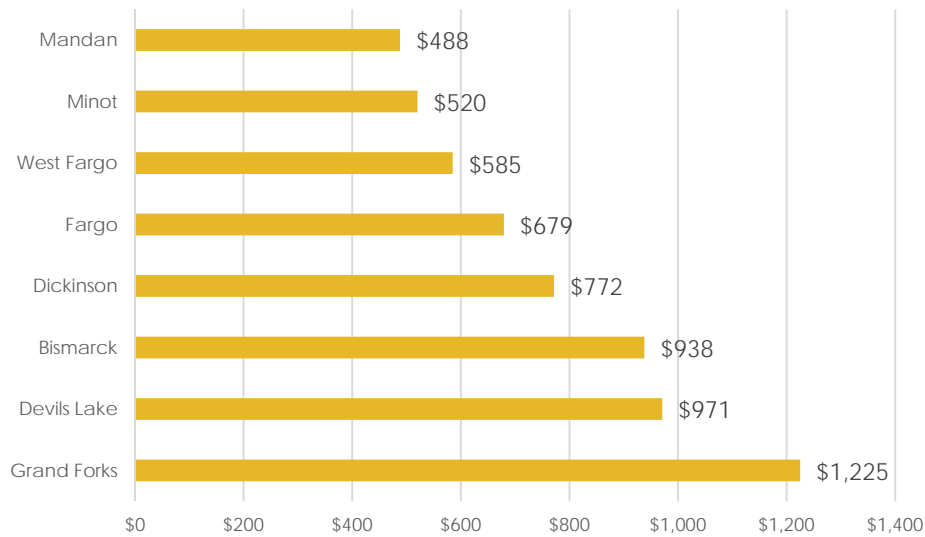
Most districts receive a small portion of total revenue from federal sources. The majority of this is pass-through funding for programs such as Title I and IDEA-B. Grand Forks and Bismarck receive a significant portion of their federal funds through the Head Start program.

### Federal Revenue 2015-2016

	Total Federal Revenue	Percentage of Total Revenue	Federal Revenue per ADM
Grand Forks	\$9,046,191	9.5%	\$1,225
Devils Lake	\$1,638,728	7.9%	\$971
Bismarck	\$12,068,555	8.1%	\$938
Dickinson	\$2,652,480	6.1%	\$772
Fargo	\$7,793,909	5.1%	\$679
West Fargo	\$5,713,496	5.1%	\$585
Minot	\$4,018,038	4.0%	\$520
Mandan	\$1,766,079	4.3%	\$488

[ND School District Financial Reports 2016 - Note: School districts may not report data consistently]

### Federal Revenue per ADM 2015-2016



## Total Revenues

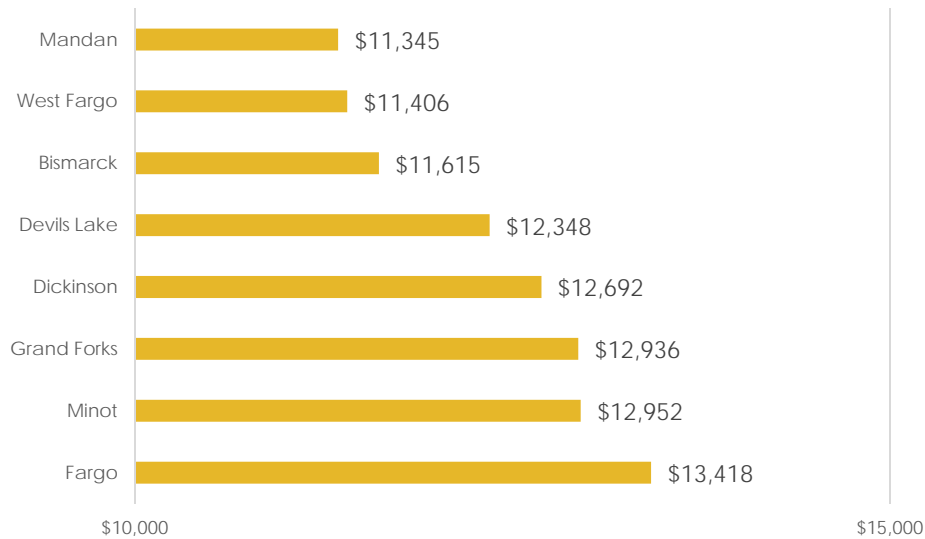
Total General Fund revenue is derived from property taxes, state funding, federal grant funding, tuition, and other local/county resources.

### Total General Fund Revenues 2015-2016

	ADM	Total Revenue	Total Revenue per ADM
Fargo	11,473.11	\$153,946,066	\$13,418
Minot	7,725.60	\$100,059,892	\$12,952
Grand Forks	7,385.03	\$95,529,599	\$12,936
Dickinson	3,437.26	\$43,625,485	\$12,692
Devils Lake	1,687.62	\$20,839,107	\$12,348
Bismarck	12,864.78	\$149,430,629	\$11,615
West Fargo	9,765.39	\$111,382,332	\$11,406
Mandan	3,619.28	\$41,062,176	\$11,345

[ND School District Financial Reports 2016 - Note: School districts may not report data consistently]

### General Fund Revenue per ADM 2015-2016





## General Fund-Fund Balances

### Ending Fund Balance

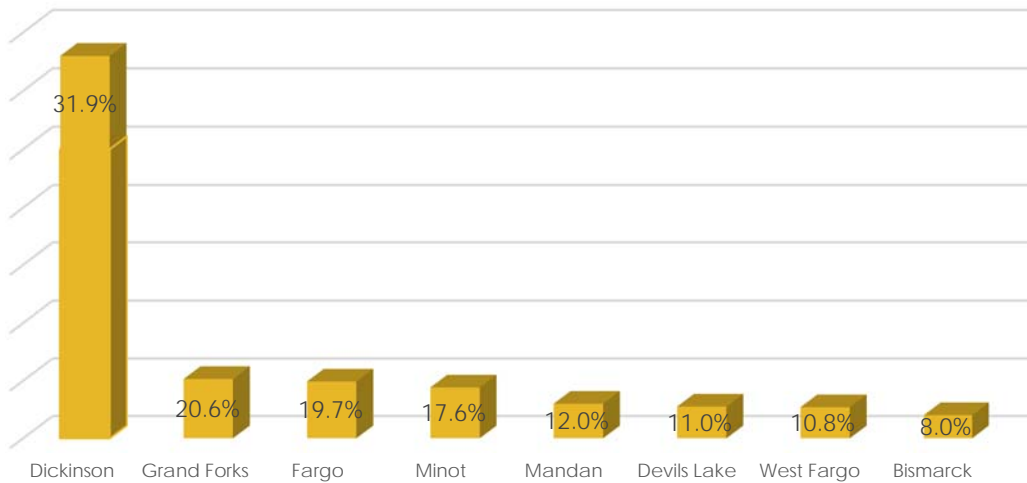
When comparing ending general fund balances, Fargo had the highest ending funding balance of the districts evaluated at \$30.1 million, representing approximately 2.4 months of operating expenditures. Fargo's ending fund balance as a percentage of expenditures ranks third among the Districts compared at 19.7%.

#### Ending General Fund Balance as % of Expenditures 2015-2016

	Ending Fund Balance	Total Expenditures	Ending Fund Balance as a Percentage of Expenditures
Dickinson	\$13,115,823	\$41,095,333	31.9%
Grand Forks	\$19,803,035	\$96,213,237	20.6%
Fargo	\$30,185,354	\$153,105,401	19.7%
Minot	\$17,220,063	\$97,615,493	17.6%
Mandan	\$5,173,487	\$43,102,791	12.0%
Devils Lake	\$2,287,711	\$20,795,033	11.0%
West Fargo	\$12,098,805	\$112,223,240	10.8%
Bismarck	\$12,308,358	\$153,712,602	8.0%

[ND School District Financial Reports 2016 - Note: School districts may not report data consistently]

#### Ending General Fund Balance as % of Expenditures 2015-2016

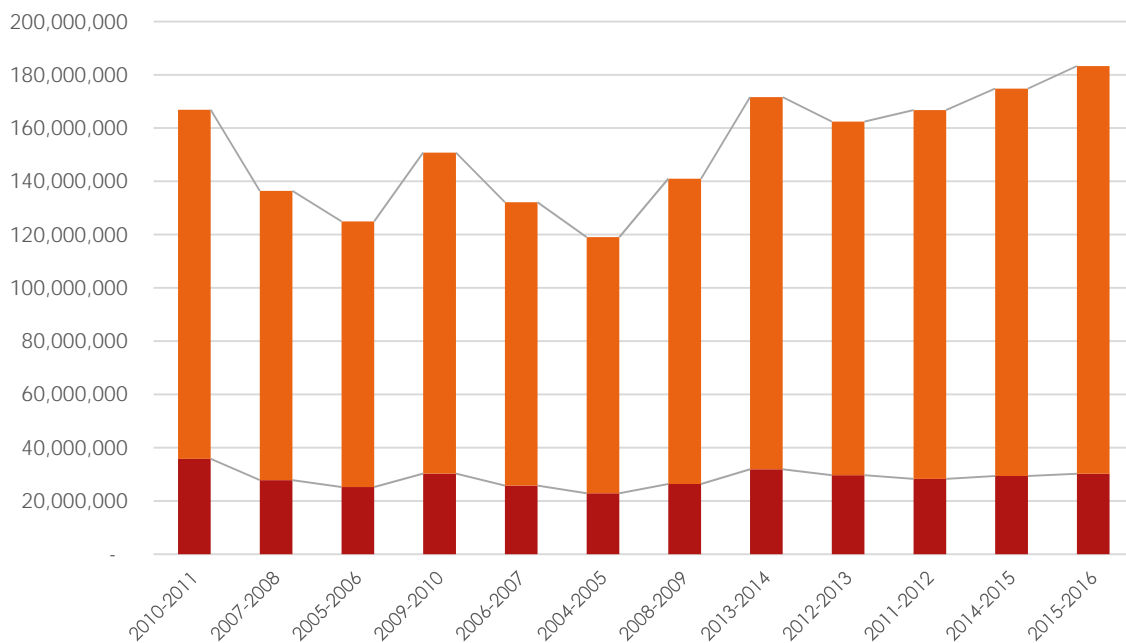


## Fargo Public Schools Historical Fund Balance Analysis

The chart below displays Fargo Public School's general fund balance as a percentage of expenditures for the past eleven years. Although expenditures have risen, the general fund balance has decreased, resulting in a lower percentage over the time evaluated.

Per current State Aid funding, an excess fund balance offset exists to the formula if the general fund balance is greater than 40% of general fund expenditures plus \$20,000. Fargo Public Schools FY2015-2016 general fund balance is at 19.7% of total general fund expenditures.

**Fargo Public Schools Historical Fund Balance as a % of Expenditures**



# General Fund Expenditures

## Instructional and Administrative Expenditures

### Teacher, Instructor and Administrator Full-Time Equivalent Counts

"Teacher" includes classroom teachers, special education, physical education, music, art, career and technology, Title I positions.

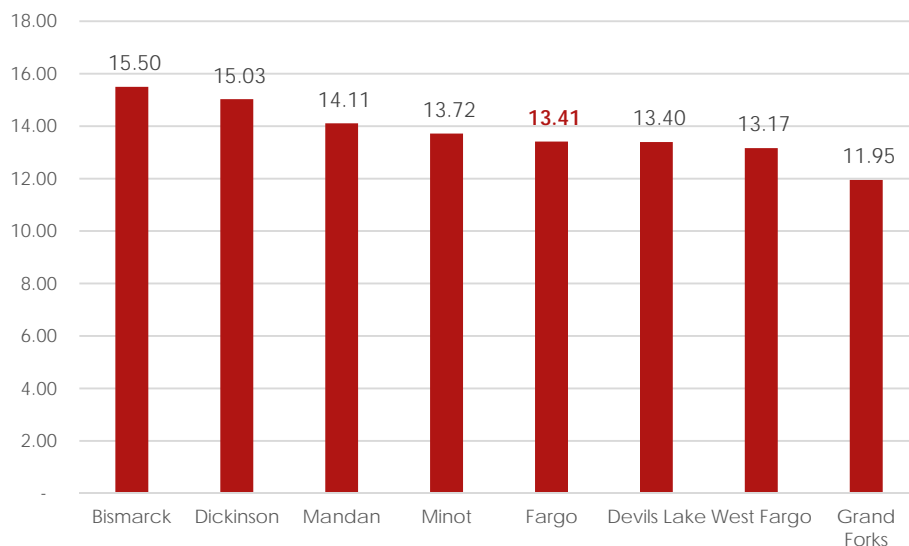
"Other Licensed Personnel" includes coordinators, counselors, directors, library media specialists, school psychologists, and speech pathologists.

"Administrator" includes individuals who hold an administrator's credential and includes district superintendents, assistant or associate superintendents, school principals, assistant or associate school principals, special education directors, and career and technical education directors. The term may include an athletic or activity director who meets the requirements of this subsection.

### Teachers, Administrators, and Student-Teacher Ratios 2015-2016

	ADM	Total Fall Enrollment <sup>4</sup>	Teachers	Other Licensed Personnel	Administrators	Total FTEs	Student-Teacher Ratio (ADM per Teacher)
Bismarck	12,634.22	12,346	815	125.4	34.5	974.9	15.50
Dickinson	3,431.03	3,440	228.3	29.2	14.3	271.8	15.03
Mandan	3,579.88	3,600	253.7	39.9	12.2	305.8	14.11
Minot	7,914.33	7,529	576.9	70.1	28.9	675.8	13.72
<b>Fargo</b>	<b>11,259.38</b>	<b>11,167</b>	<b>839.5</b>	<b>119.5</b>	<b>39</b>	<b>998.1</b>	<b>13.41</b>
Devils Lake	1,651.72	1,656	123.3	19.2	7.5	150	13.40
West Fargo	9,276.57	9,438	704.6	133.4	30	868	13.17
Grand Forks	7,298.54	7,264	610.8	105.2	27	743	11.95

[ND Department of Public Instruction School Finance Facts 2016, including Fall MIS reports for 2015-2016]



<sup>4</sup>Fall enrollment is the number of students enrolled full time in the school district on the September 10<sup>th</sup> count date.

## Teacher Salary and Benefits Expenditures

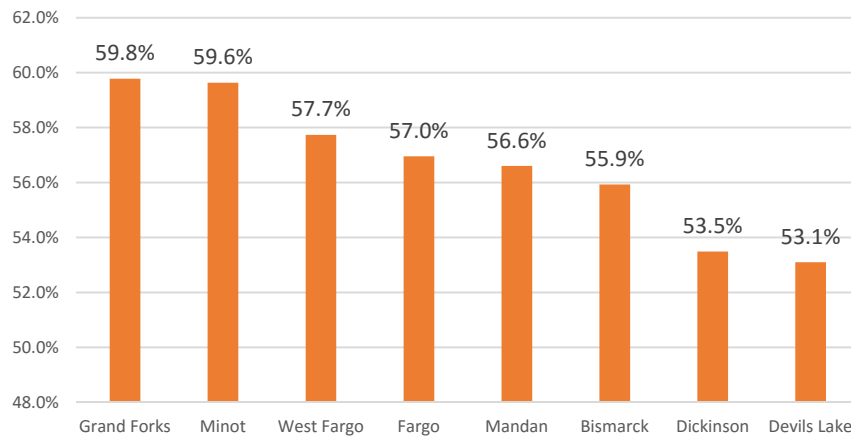
Teacher salary and benefits expenditures include instructional costs of regular, special and career and technical education, as well as federal programs, *including classroom instructional para professionals*. All districts reported spending more than 50% of their total expenditures on teacher salaries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

### Teacher Salary and Benefits Expenditures 2015-2016

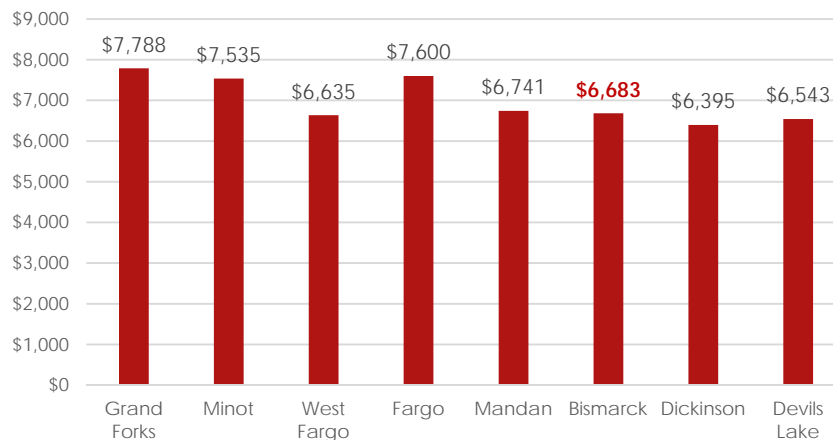
	Teacher Salary & Benefits	Percentage of Total Expenditures	ADM	Per Pupil
Grand Forks	\$57,517,415	59.8%	7,385.03	\$7,788.38
Minot	\$58,213,457	59.6%	7,725.60	\$7,535.14
West Fargo	\$64,794,490	57.7%	9,765.39	\$6,635.12
Fargo	\$87,196,222	57.0%	11,473.11	\$7,600.05
Mandan	\$24,399,006	56.6%	3,619.28	\$6,741.40
Bismarck	\$85,969,585	55.9%	12,864.78	\$6,682.55
Dickinson	\$21,982,034	53.5%	3,437.26	\$6,395.22
Devils Lake	\$11,042,229	53.1%	1,687.62	\$6,543.08

[ND School District Financial Reports 2016 - Note: School districts may not report data consistently]

### Percentage of Teacher Salary and Benefits to Total Expenditures 2015-2016



### Teacher Salary and Benefits per Pupil 2015-2016



## Teacher Contract Days 2015-2016

	Student Contact Days	Holidays	Staff Development Days	Parent Teacher Conference Days	Teacher Contract
<b>Fargo</b>	<b>175</b>	<b>5</b>	<b>7</b>	<b>4</b>	<b>191</b>
Grand Forks	175	3	6	4	188
West Fargo	175	3	8	2	188
Bismarck	175	3	7	2	187

[Per ndunited.org [Negotiated Agreements]]

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

- At least 175 days of instruction<sup>5</sup>
- 3 holidays
- No more than 2 days for parent-teach conference or compensatory time for parent-teacher conferences held outside of regular school hours
- At least 2 days of professional development

The districts above provide for the following holidays within their teacher contracts:

	Good Friday	Memorial Day	Labor Day	Veteran's Day	Thanksgiving Day	Martin Luther King Day
<b>Fargo</b>	<b>X</b>	<b>X</b>	<b>X</b>	<b>X</b>	<b>X</b>	
Grand Forks	X			X	X	
West Fargo	X			X	X	
Bismarck	X				X	X

[Per school district Human Resources Departments]

## Education Levels of Teaching Staff 2015-2016

	Grand Forks	Bismarck	Minot	West Fargo	<b>Fargo</b>
Teachers with Master's Degree	501	479	290	482	<b>616</b>
Percentage of Teachers with Master's Degree	67%	48%	45%	57%	<b>63%</b>
# of years of experience allowed at hire	11	12	8	15	<b>Unlimited</b>
# of steps on teacher schedule	25	9-25	12-15	13-29	<b>12-18</b>

[Per school district Human Resources Departments]

<sup>5</sup>A full day of instruction consists of at least 5 ½ hours for elementary students and at least 6 hours for secondary students.

<sup>6</sup>Excluding 12-month staff, student activities, substitutes, board members, summer school. Includes employee benefits of TFFR, PERS, social security and workers compensation insurance.

## Average Teacher Salary

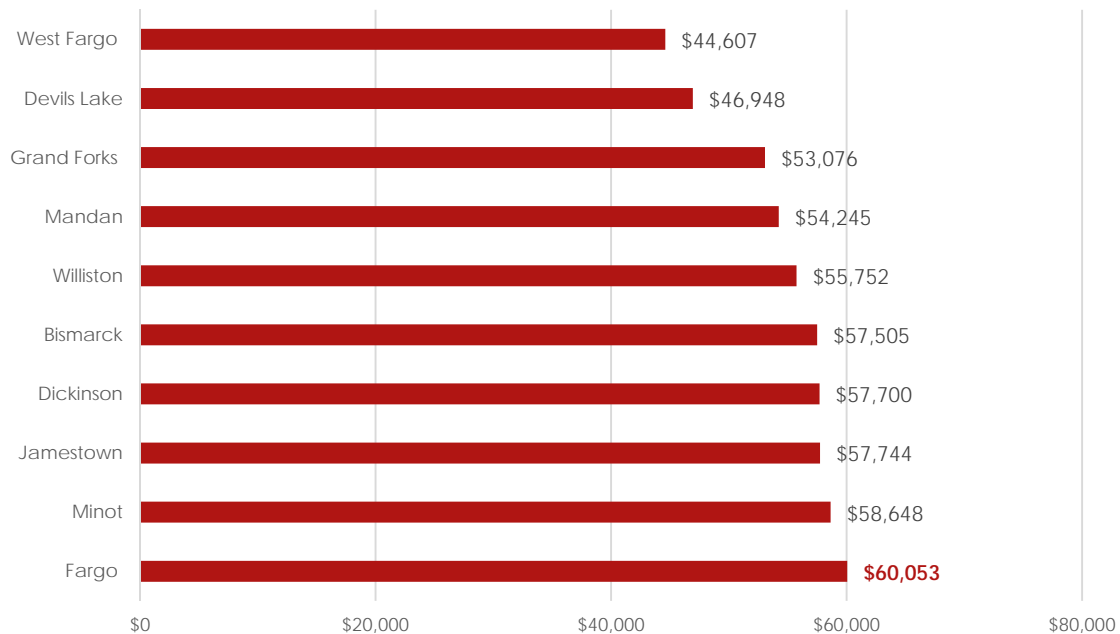
Average salary includes a teacher's base contract plus additions such as extended time, co-curricular, signing bonuses, substitute work and other pay.

### 2015-2016 Average Teacher Salary

	Teacher FTEs	Average Salary
<b>Fargo</b>	<b>839.5</b>	<b>\$60,053</b>
Jamestown	161.2	\$57,744
Williston	212.6	\$55,752
Minot	576.9	\$58,648
Bismarck	815.6	\$57,505
Dickinson	228.3	\$57,700
West Fargo	704.6	\$44,607
Grand Forks	610.8	\$53,076
Devils Lake	123.3	\$46,948
Mandan	253.7	\$54,245

[ND Department of Public Instruction, 2016 School Finance Facts]

### Average Teacher Salary by District 2015-2016



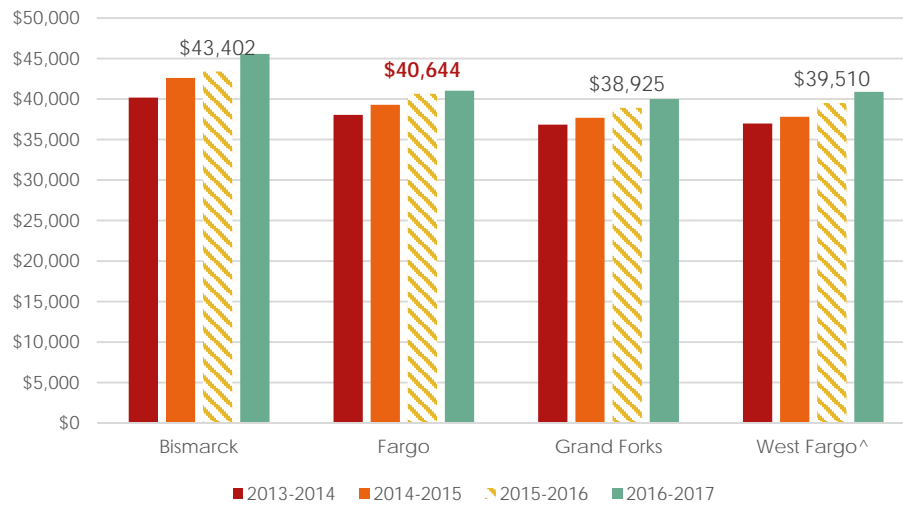
## Teacher Schedule Starting Salary per Negotiated Agreements 2013-2014 through 2016-2017

	2013-2014	2014-2015	2015-2016	2016-2017
Bismarck	\$40,170	\$42,605	\$43,402	\$45,577
<b>Fargo</b>	<b>\$38,045</b>	<b>\$39,290</b>	<b>\$40,644</b>	<b>\$41,032</b>
Grand Forks	\$36,850	\$37,700	\$38,925	\$40,000
West Fargo <sup>7</sup>	\$36,971	\$37,808	\$39,510	\$40,892

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

The chart below displays the teacher starting salary for the top four districts per their negotiated agreements by contract year, with the amounts being displayed for the current fiscal year 2015-2016.

### Starting Teacher Salary 2013-2014 through 2016-2017



<sup>7</sup>West Fargo's base salary includes the employee portion of Teachers Fund for Retirement paid by the district.

## Support Staff Salary and Benefits Expenditures

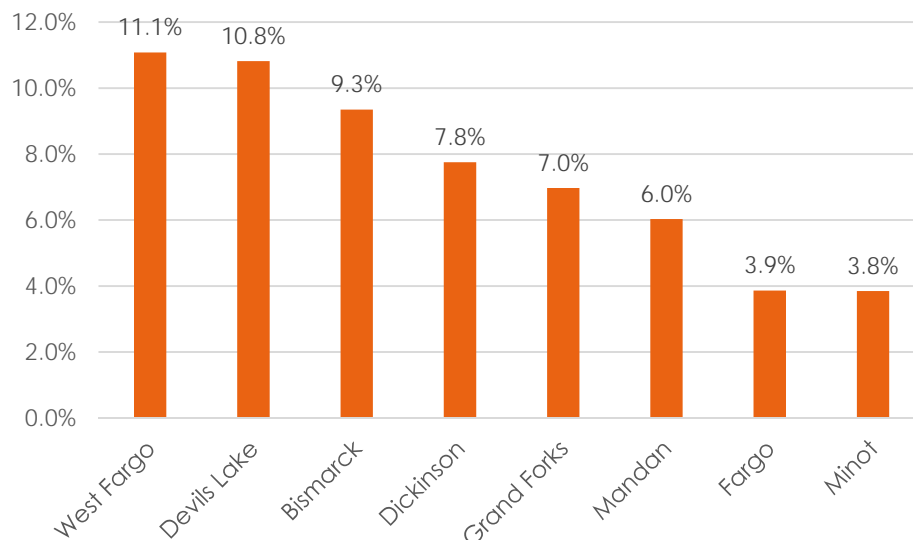
Support staff includes the functional departments of librarians, counselors and other instructional support staff. Para professionals providing classroom instructional services are included in the teacher salary and benefits expenditures on page 20.

### Support Staff Salary and Benefits Expenditures 2015-2016

	Support Staff Salary & Benefits	Percentage of Total Expenditures	ADM	Support Per Pupil
West Fargo	\$12,434,375	11.1%	9,765.39	\$1,273
Devils Lake	\$2,249,403	10.8%	1,687.62	\$1,333
Bismarck	\$11,918,733	9.3%	12,864.78	\$1,117
Dickinson	\$3,186,358	7.8%	3,437.26	\$927
Grand Forks	\$6,705,368	7.0%	7,385.03	\$908
Mandan	\$2,600,443	6.0%	3,619.28	\$718
Fargo	\$9,456,546	3.9%	11,473.11	\$516
Minot	\$3,753,976	3.8%	7,725.60	\$486

[ND School District Financial Reports 2016 - Note: School districts may not report data consistently]

### Percentage of Support Staff Salary and Benefits to Total Expenditures 2015-2016





## Fargo Public Schools Paraprofessional FTEs by Position 2016-2017

	2016-2017
<b>Instructional Paraprofessionals</b>	
Special Needs Para	231.27
EL Para	5.75
Regular Ed & Intervention ILC Para	15.01
<b>Office &amp; Other Instructional Support Paraprofessionals</b>	
Office Assistants	27.75
Print Center Para	4.47
IT	16.00
Security Proctors	6.00
Library/Library Assistant Para	31.28
Proctor Para	9.97
<b>Total Paraprofessional FTEs (as of December 2015)</b>	<b>347.50</b>

## Employer Paid Health Insurance Percentages

	Single	Single Plus Dependent	Family
<b>Fargo<sup>8</sup></b>	<b>83%</b>	<b>78%</b>	<b>73%</b>
Bismarck	100%	100%	68% Teacher & All Other Staff/73% Admin/85% Supt & Business Manager
Dickinson	80%	N/A	80%
Grand Forks <sup>9</sup>	76%	76%	76%
Minot	98%	98%	92%
West Fargo <sup>8</sup>	85%	85%	75%

[School District Business Managers and District Human Resource Departments]

## Funding of Teachers Fund for Retirement Contributions

	Employer Contribution 12.75%	Teacher Contribution 11.75%
<b>Fargo</b>	<b>Paid by District</b>	<b>Paid by Employee</b>
Bismarck	Paid by District	Paid by Employee
Dickinson	Paid by District	Paid by Employee
Grand Forks	Paid by District	Paid by Employee
Minot	Paid by District	Paid By Employee
West Fargo	Paid by District	Paid by District

[School District Business Managers and District Human Resource Departments]

<sup>8</sup>Also offer high deductible HSA plan options.

<sup>9</sup>Percentages paid for teachers.

## Other Instructional Expenditures

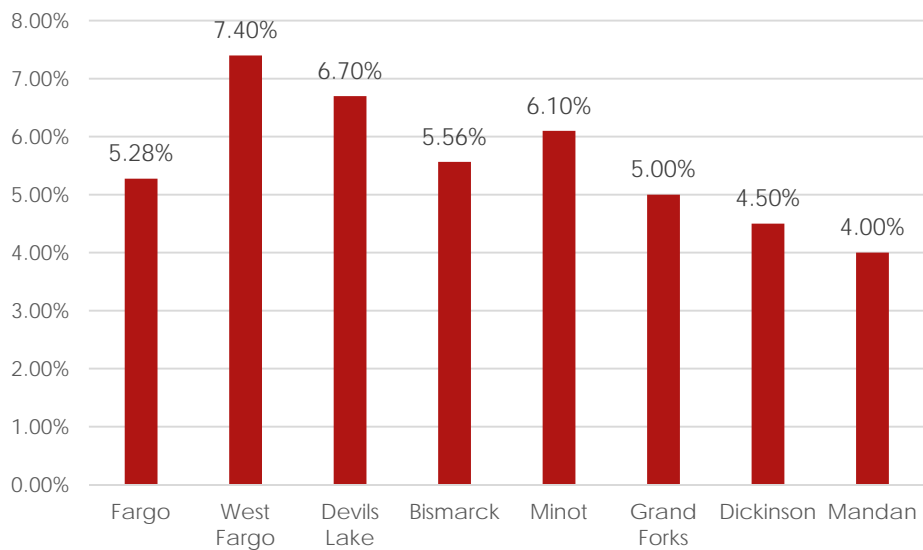
Other instructional expenditures include contracted services, supplies, books and equipment, including technology related items.

### Other Instructional Expenditures 2015-2016

	Other Instructional Expenditures	Percentage of Total Expenditures
Fargo	\$8,078,552	5.28%
West Fargo	\$8,325,020	7.40%
Devils Lake	\$1,386,815	6.70%
Bismarck	\$8,552,779	5.56%
Minot	\$5,905,996	6.10%
Grand Forks	\$4,823,733	5.00%
Dickinson	\$1,835,399	4.50%
Mandan	\$1,715,392	4.00%

[ND School District Financial Reports 2016 - Note: School districts may not report data consistently]

### Percentage of Other Instructional Expenses to Total Expenditures 2015-2016



## Administration Expenditures

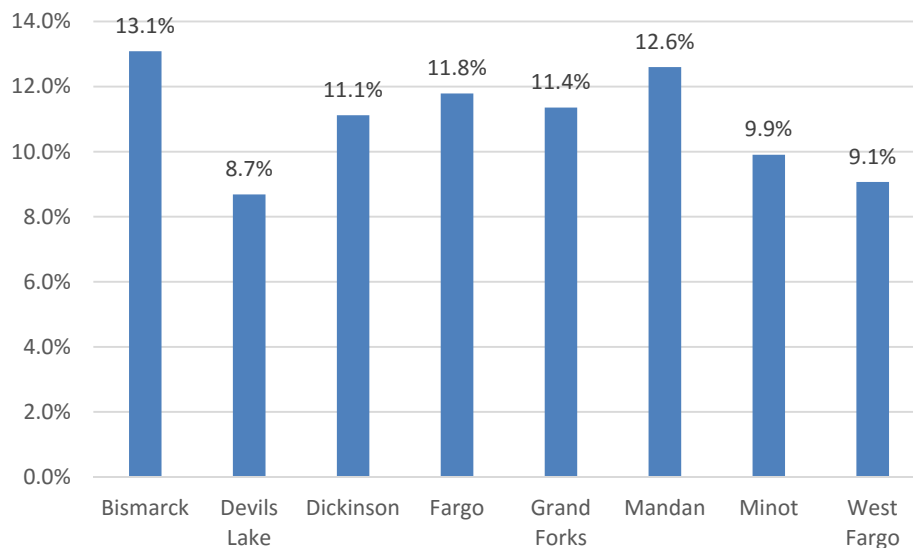
Administration expenditures include those items related to the principal's office, school board, special area administration, business office and other support services.

### Administration Expenditures 2015-2016

	Administration Expenditures	Percentage of Total Expenditures
Mandan	\$5,429,893	12.6%
Fargo	\$18,045,437	11.8%
Grand Forks	\$10,926,403	11.4%
Dickinson	\$4,569,335	11.1%
Bismarck	\$20,118,477	13.1%
Minot	\$9,666,909	9.9%
West Fargo	\$10,178,841	9.1%
Devils Lake	\$1,805,951	8.7%

[ND School District Financial Reports 2016 - Note: School districts may not report data consistently]

### Percentage of Administrative Expenditures Total Expenditures 2015-2015



## Average Administrator Salary

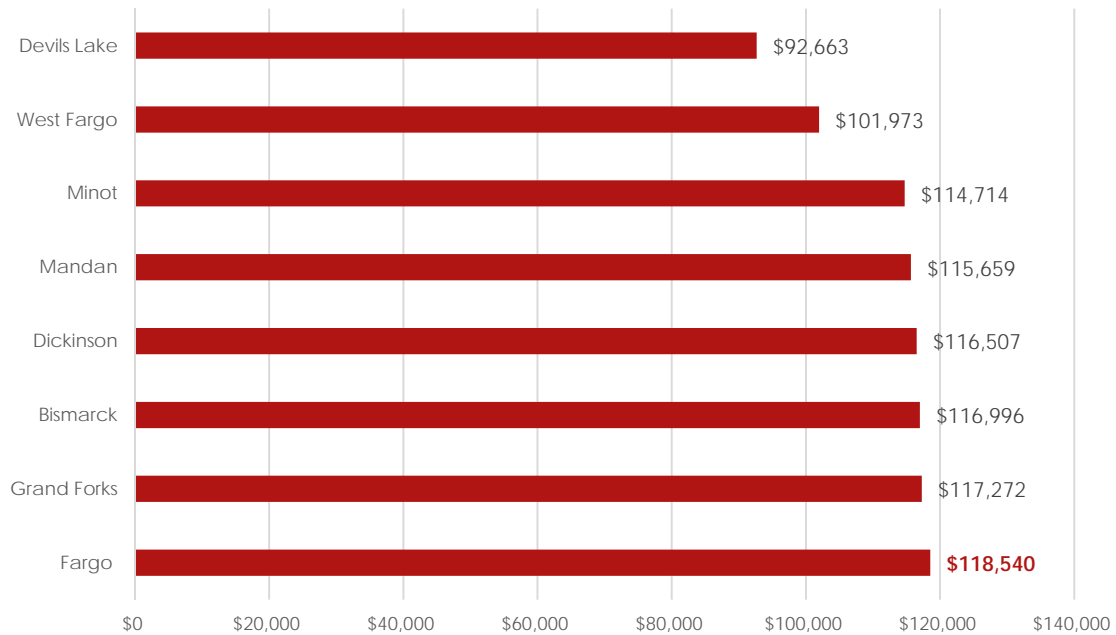
Average salary includes the base contract plus additions to the base contract such as extended time, co-curricular, signing bonuses, substitute work and other pay.

### Average Administrator Salary 2015-2016

	FTEs	Average Salary
<b>Fargo</b>	<b>39.0</b>	<b>\$118,540</b>
Grand Forks	27.0	\$117,272
Bismarck	34.5	\$116,996
Dickinson	14.3	\$116,507
Mandan	12.2	\$115,659
Minot	28.9	\$114,714
West Fargo	30.0	\$101,973
Devils Lake	7.5	\$92,663

[ND Department of Public Instruction, 2016 School Finance Facts]

### Average Administrator Salary by District 2015-2016



## Support Program Expenditures

### Operations and Maintenance Expenditures

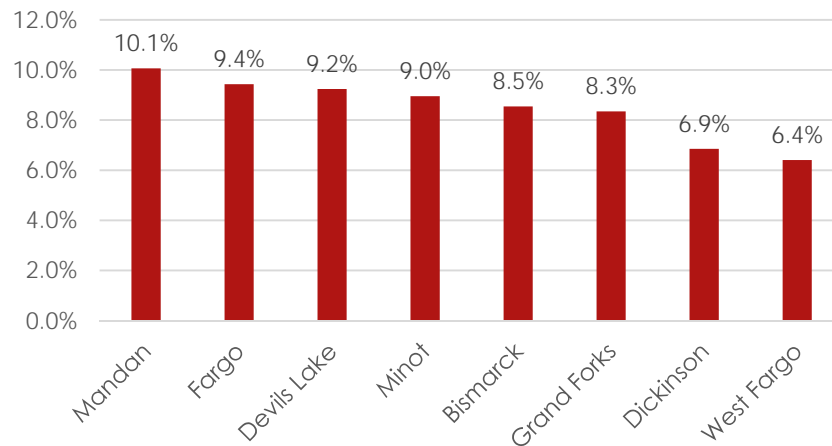
In a continued effort to follow the district's long range facilities plan, Fargo continues to invest in older neighborhood schools by ensuring the buildings are maintained to provide a quality school environment to all students.

#### Operations and Maintenance Expenditures 2015-2016

	Operations & Maintenance Expenditures	Percentage of Total Expenditures
Mandan	\$4,338,490	10.1%
Fargo	\$14,441,356	9.4%
Devils Lake	\$1,921,008	9.2%
Minot	\$8,738,352	9.0%
Bismarck	\$13,131,375	8.5%
Grand Forks	\$8,031,581	8.3%
Dickinson	\$2,816,854	6.9%
West Fargo	\$7,189,884	6.4%

[ND School District Financial Reports 2016 - Note: School districts may not report data consistently]

#### Percentage of Operations & Maintenance Expenses to Total Expenditures 2015-2016



### School Facilities

The following table summarizes the current school facilities operated by each district by instructional organizational level. Several districts are constructing additional schools.

	Elementary Schools	Middle Schools	High Schools	Total
Bismarck	16	3	4	23
Fargo	<b>16</b>	<b>3</b>	<b>4</b>	<b>23</b>
Grand Forks	11	4	3	18
Minot <sup>10</sup>	12	3	4	19
West Fargo	12	2	3	17
Dickinson	6	1	2	9
Mandan	6	1	2	9
Devils Lake	3	1	1	5

[School District Websites]

<sup>10</sup>Includes Minot Air Force Base schools.

## Fargo Public Schools Custodial Staff Analysis

No. of Properties	Total Sq. Ft.	Daily Cleanable Square Feet	Total Custodial FTE's	Daily Cleaning FTE's	Square Footage Cleaned Daily per FTE
25	2,819,070	2,562,358	104	82.25	31,153

Building	Total Square Feet	Daily Cleanable Square Feet	Total Number of Maintenance Staff	Number of Staff that Clean	Square Feet Cleaned per Staff Member
Agassiz <sup>11</sup>	180,600	157,170	4.5	3.5	44,906
Ben Franklin	202,064	187,920	6.5	5.75	32,682
Bennett	90,268	81,241	3.5	2.75	29,542
Carl Ben Eielson	178,802	166,285	6	5	33,257
Centennial	88,519	79,667	4	3	26,556
Clara Barton <sup>12</sup>	54,968	49,471	2	2	24,736
Davies	290,000	269,700	10.25	8.5	31,729
Discovery	205,000	190,650	6.5	5.5	34,664
Eagles	83,906	71,696	3.5	2.5	28,678
Ed Clapp	83,978	75,580	4	3	25,193
Hawthorne	35,719	32,147	2	1.25	25,718
Horace Mann	43,856	39,470	2	1.25	31,576
Jefferson	60,637	54,573	2.5	1.75	31,185
Kennedy	92,774	83,496	4	3	27,832
Lewis and Clark	73,821	66,438	4	2.75	24,159
Lincoln	75,000	67,500	3.5	2.5	27,000
Longfellow	73,266	65,939	3	2	32,970
Madison <sup>13</sup>	44,010	39,609	2.25	1.25	31,687
McKinley	39,147	35,232	2	1	35,232
North	287,824	267,676	9.5	8.5	31,491
Roosevelt <sup>14</sup>	46,943	42,248	2	1.5	28,165
South	316,768	294,594	11.5	9.75	30,215
Trollwood	47,935	44,579	1	1	44,579
Washington	74,287	66,858	3	2.25	29,715
Warehouse/D.O. <sup>15</sup>	48,978	32,619	1	1	32,619
	2,819,070	2,562,358	104.00	82.25	776,085

<sup>11</sup> Old north wing is not in use

<sup>12</sup> Building Engineer cleans approximately 1/2 of the building

<sup>13</sup> Part-time custodian @ 2 hours/day

<sup>14</sup> Building Engineer cleans approximately 1/3 of the building

<sup>15</sup> Approximately 1/3 of the buildings are not cleaned on a daily basis

### Other Notes:

Grounds shop and Print Center at the Krider Building are not included as they are cleaned by a full time custodian who splits time between the building and regular school assignment.

Luther Hall is not included; cleaned by a part-time temporary employee.

## Student Transportation Expenditures

Student transportation includes regular, special and career and technical education transportation. Transportation relating to extracurricular activities is not included in the analysis.

Walk-out distances are as follows:

	Elementary	Secondary
<b>Fargo</b>	<b>½ Mile</b>	<b>½ Mile</b>
Bismarck	½ Mile	1 Mile
Minot <sup>16</sup>	Does not transport	Does not transport
Dickinson	½ Mile	1 Mile
West Fargo	Over .9 miles	Over .9 miles

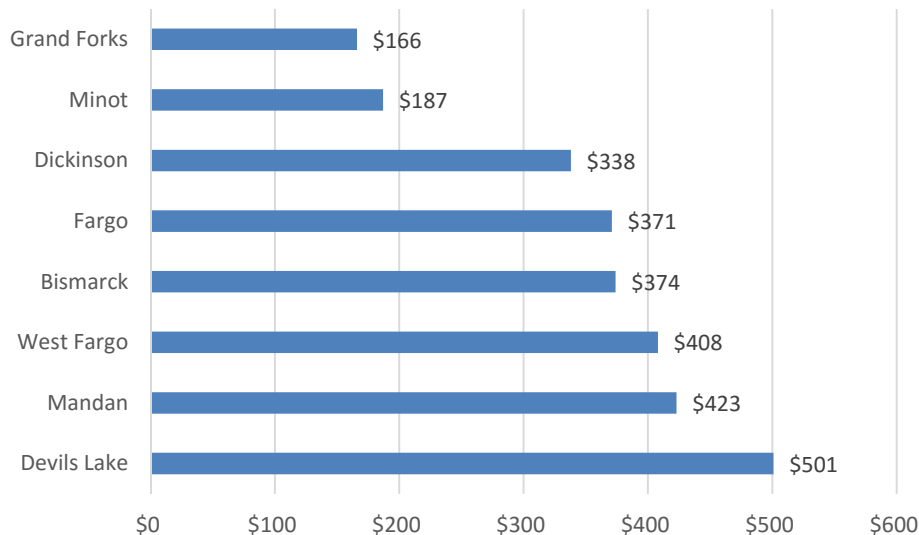
[School District Business Managers]

## Student Transportation Expenditures 2015-2016

	Student Transportation Expenditures	Percentage of Total Expenditures	ADM	Per Pupil Transportation Cost
Devils Lake	\$846,225	4.1%	1,687.62	\$501
Mandan	\$1,529,351	3.5%	3,619.28	\$423
West Fargo	\$3,983,850	3.5%	9,765.39	\$408
Bismarck	\$4,810,787	3.1%	12,864.78	\$374
Fargo	\$4,261,110	2.8%	11,473.11	\$371
Dickinson	\$1,160,242	2.9%	3,437.26	\$338
Minot	\$1,444,013	1.5%	7,725.60	\$187
Grand Forks	\$1,224,355	1.3%	7,385.03	\$166

[ND School District Financial Reports 2016 - Note: School districts may not report data consistently]

## Transportation Cost per ADM 2015-2016



<sup>16</sup>Only transportation is for Minot Air Force Base students to high schools and rural elementary students in the BEL school attendance area.

## Extracurricular Expenditures

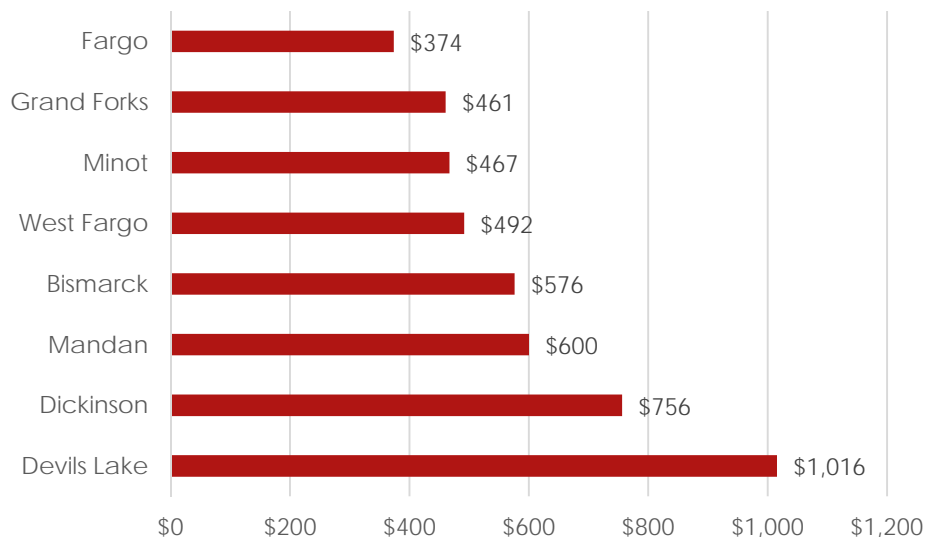
It is important to note that school districts apply different methods in reporting student activities expenditures. The table below represents expenditures for student activities paid directly from the general fund of the district as well as those expenditures accounted for in a separate student activities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

### Extracurricular Expenditures 2015-2016 General Fund and Student Activities Fund Combined

	Student Activities Fund Expenditures	General Fund Extracurricular Expenditures	Total Extracurricular Expenditures	ADM	Per Pupil Cost
Devils Lake	\$854,128	\$859,838	\$1,713,966	1,687.62	\$1,016
Dickinson	\$1,466,683	\$1,132,424	\$2,599,107	3,437.26	\$756
Mandan	\$1,089,528	\$1,082,781	\$2,172,309	3,619.28	\$600
Bismarck	\$2,730,280	\$4,683,209	\$7,413,489	12,864.78	\$576
West Fargo	\$4,425,463	\$376,201	\$4,801,664	9,765.39	\$492
Minot	\$1,454,961	\$2,154,004	\$3,608,964	7,725.60	\$467
Grand Forks	\$802,439	\$2,600,029	\$3,402,468	7,385.03	\$461
Fargo	\$4,057,037	\$230,387	\$4,287,424	11,473.11	\$374

[ND School District Financial Reports 2016 - Note: School districts may not report data consistently]

### Student Activities Costs per ADM 2015-2016





## Average Class Size K-5

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

- Provide education for all students and suitable space, resources, staffing and educational opportunities in all district schools.
- The number of students per class is an important criterion when planning for school facilities.
  - The preference for average class size is:
    - Primary – 21 average
    - Intermediate – 22 average
    - Secondary core academic classes – 26 average
- The preference for school size in elementary is 4 sections per grade level, with no fewer than 2 sections per grade. Middle school (grades 6-8) 900-1000, and in high school (grades 9-12) 1200-1350.
- A single grade configuration is preferred with kindergarten thru fifth grade in elementary buildings, grades 6-8 at middle schools and grades 9-12 at the high schools.

The four largest districts reported the following average class sizes for elementary students in 2015-2016 as:

Fargo Public Schools	20
Bismarck Public Schools <sup>17</sup>	20
Grand Forks Public Schools <sup>18</sup>	21
West Fargo Public Schools <sup>19</sup>	22

<sup>17</sup><http://www.bismarck.k12.nd.us/district/about/fast-facts/>

<sup>18</sup>[http://www.gfschools.org/files/\\_WQCaJ\\_/beb84bc646c39f2c3745a49013852ec4/2015-2016\\_Annual\\_Report.pdf](http://www.gfschools.org/files/_WQCaJ_/beb84bc646c39f2c3745a49013852ec4/2015-2016_Annual_Report.pdf)

<sup>19</sup>Average of K-5 class sizes, Mark Lemer, West Fargo Public Schools Business Manager, November 2015

## Enhancements to Education

Fargo Public Schools provides numerous enhancements to the education of our students, including the following (approximate annual costs notated):

• Educational field trips for Elementary Students	
o Red River Zoo	\$8,000
o MSUM Planetarium/Science Center	\$8,000
o Fargo-Moorhead Community Theatre	\$15,000
o Ukrainian Kaleidoscope	\$3,500
o Fargo Theatre and Downtown Fargo	\$6,000
o Bonanzaville	\$6,500
o Living Agriculture	\$2,800
o Young People's Concert	\$3,100
o My Day in Court	\$3,000
o Buffalo River Science Center	\$1,500
o MSUM Theatre	\$2,500
• In-school Experiences for Elementary Students	
o Fire Safety	N/C*
o Bus Safety	N/C*
o Bicycle Safety	N/C*
o Junior Achievement	\$10,000
o Operation Big Band-Aid	\$6,500
o Creative Arts Programming (Plains Art)	\$160,00
o Red Flag Green Flag	N/C*
o ND and Fargo History (Steve Stark)	\$1,700
o Learning Bank	\$11,000
• School Culture Funding	\$50,000
• Secondary Music Travel (every other year)	\$45,000
• Secondary Career Fair/Expo	\$3,000

Enhancements for employee well-being<sup>20</sup>:

• WEL-U	\$150,000
• Health Club Reimbursement	\$47,000

Other Information:

• Average number of credits per graduate	26.97
• Teach2Learn (CEU Payments)	\$36,000
• Mentoring Program	\$172,000

N/C\* - No vendor charge during FY2016

<sup>20</sup>Paid through the District's health insurance fund, not the general fund.

## Adult Education

Adult Education programs serve adults who are at least 16 years of age; are not enrolled or required to be enrolled in a secondary school under State Law; who lack sufficient mastery of basic educational skills; do not have a secondary school diploma or its recognized equivalent; or cannot speak, read, or write the English language.

ND DPI receives federal funds under the Workforce Investment Act Title II and state funds (NDCC 15.1-26) to support the operations and free programs of fifteen Adult Learning Centers located throughout North Dakota. Fargo's Adult Learning Center is located in the Agassiz building.

### Fargo Public Schools Adult Education 2015-2016

	Revenues	Expenditures	Net
Evenstart (General Fund funded as federal funding ceased in FY14)	\$55,273	\$244,935	(\$189,661)
CNA Program	97,302	74,772	\$22,530
Social Services	26,411	26,411	\$0
TAG	25,911	25,911	\$0
EL Civics	25,700	25,700	\$0
Displaced Homemaker	20,000	20,000	\$0
Adult Education	375,000	375,000	\$0
Summer Program	21,000	21,000	\$0
Elder Citizenship	6,980	6,980	\$0
WIA Incentive	28,133	28,133	\$0
Job Skills	6,970	6,970	\$0
WSI Vocational Rehab	8,265	8,265	\$0
	\$696,945	\$864,075	(\$167,130)

The table below summarizes the 2015-2016 funding levels for comparison districts with an adult education program:

### Adult Education Funding Statewide 2015-2016<sup>21</sup>

	Federal	State	Summer Program	Satellite Programming	Displaced Homemaker	EL Civics	Total
Bismarck <sup>22</sup>	\$80,000	\$250,000	\$15,750	\$7,500	\$20,000		\$373,250
Devils Lake	\$100,000	\$92,000	\$10,000	\$23,000	\$20,000		\$245,000
Dickinson	\$70,000	\$100,000	\$10,500	\$15,000	\$20,000		\$215,500
<b>Fargo<sup>22</sup></b>	<b>\$100,000</b>	<b>\$275,000</b>	<b>\$21,000</b>		<b>\$20,000</b>	<b>\$25,700</b>	<b>\$441,700</b>
Grand Forks <sup>22</sup>	\$30,000	\$157,000			\$20,000	\$9,495	\$216,495
Minot <sup>22</sup>	\$100,000	\$222,000	\$10,500	\$22,500	\$20,000	\$12,300	\$387,300
West Fargo <sup>22</sup>	\$60,000	\$19,000	\$10,500			\$16,200	\$105,700

<sup>21</sup>Valerie Fischer, Director of Adult Education ND DPI.

<sup>22</sup>Adult Learning Centers associated with a K-12 school district as their sponsor.

## Trollwood Performing Arts School

Trollwood Performing Arts School, a program of Fargo Public Schools, is a unique arts organization committed to providing high quality arts education, exceptional community entertainment, and serves as a community events and exposition center. The program budget for the arts programs is approximately \$1.3 million. Fargo Public Schools supports the arts program through a general fund transfer commitment each year. The 15-16 commitment to the program is \$500,000.

Trollwood's youth arts programs include a wide array of arts centered classes and performing opportunities. Trollwood's youth programs includes nine annual arts education, youth leadership and performance programs.

The Main Stage Musical is Trollwood's signature summer event that has been providing area high school students exceptional theatrical and musical experiences since 1978. Other programming offered to high school students includes: Trollwood Academy, Student Leadership, Trollwood Conservatory, Trollwood Winter Academy and Actors Collaborative Theatre.

Elementary students are served through ArtSpark and Trollwood Children's Theatre programs, while middle school students take part in Totally Trollwood Academy and the Totally Trollwood Musical. Students who have graduated may take part in Trollwood Conservatory, a two-week intensive arts study program.

Trollwood Performing Arts School's history of service to youth through arts education has been acknowledged with several prestigious awards:

- United Nation's Peace Messenger Award, 1991
- President's Committee on the Arts and Humanities, Coming Up Taller Award, 2002. Trollwood was one of only 11 organizations across the nation to be chosen for their outstanding youth arts programs
- Governor's Award for the Arts, 2003, awarded by North Dakota Governor John Hoeven in honor of Trollwood's long-standing commitment to excellence in arts education and community entertainment
- Lake Agassiz Arts Council's Arts Education Advocate Award, 2007
- Certificate of Excellence for Superior Performance and Leadership by Impact Foundation through Dakota Medical Foundation, 2008
- Fargo-Moorhead Chamber of Commerce Chamber Choice Small Non-Profit of the Year Finalist, 2008
- Fargo-Moorhead Convention & Visitors Bureau "Countryopolitan Award" for creating the new 4-season campus to promote tourism in the Fargo-Moorhead area, 2009
- Metro Area Mayors' Committee for People with Disabilities "Universal Access Award" for meeting the minimum requirements set by the ADA and made additional architectural designs that have increased the accessibility for people with disabilities, 2009
- North Dakota Parent-Teacher Association Friend of the Child Award, 2011
- American Advertising Federation-North Dakota

## Bluestem Center for the Arts

Fargo Public Schools, through Trollwood Performing Arts School, serves as the managing arm for Bluestem Center for the Arts, a world-class facility headquartered in Moorhead, MN. The campus includes river views, grassy meadows, woods and wildlife, outdoor stages, a 2,500-seat amphitheater, and the beautiful Marcil Commons which serves as an educational center and rental space.

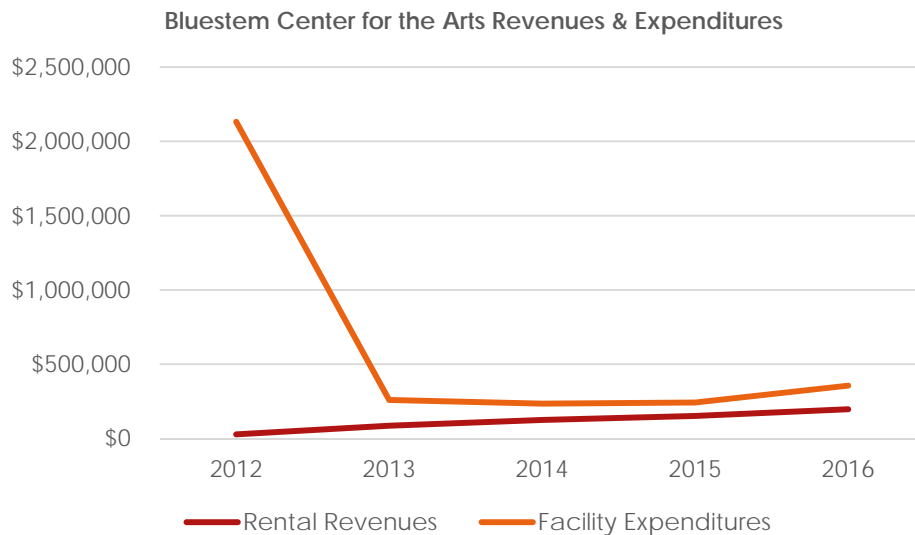
District management of the facility began in 2012. The District supports the operational expenditures of the facility annually through a general fund transfer, set at \$200,000 for the 15-16 fiscal year. It is important to note since 2012 when District management of the facility started, the revenue and expense gap has continued to close. Revenues from rental of the facility have consistently risen while expenditures to operate the facility have fallen.

The following information summarizes facility activity:

### Bluestem Center for the Arts Rental Revenues & Facility Expenditures

	Rental Revenues	Facility Expenditures
2012 <sup>23</sup>	\$27,375	\$2,132,199
2013	\$86,373	\$259,337
2014	\$124,137	\$234,541
2015	\$151,121	\$241,652
2016 YTD <sup>24</sup>	\$197,101	\$355,619

[Fargo Schools Business Office]



<sup>23</sup>Facility expenditures include a one-time bond payoff of existing facility debt.

<sup>24</sup>Facility expenditures include costs to maintain building exteriors costs of \$113,000.

## Section II: Special Education

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

### Special Education Child Count

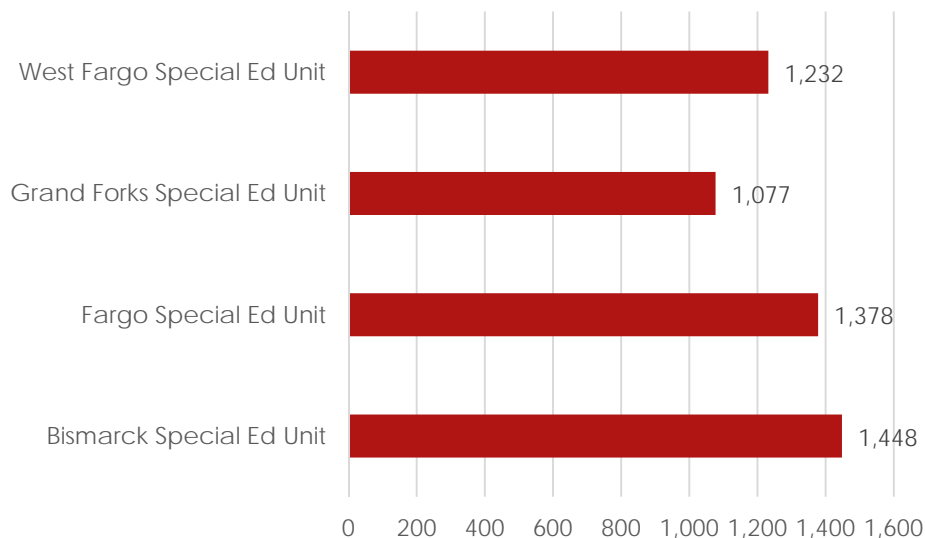
In the following analysis, special education per child count costs is based on the ND Department of Public Instruction's most recent special services child count (2015). The table displays the child count for each of the four districts compared by disability area.

**Child Count by Disability 2015**

	Bismarck	Fargo	Grand Forks	West Fargo
AUTISM	107	121	85	139
DEAF BLIND		1		1
EMOTIONAL DISTURBANCE	106	111	126	89
SPECIFIC LEARNING DISABILITY	414	459	314	288
VISUAL IMPAIRMENT	2	5	5	7
ORTHOPEDIC IMPAIRMENT	11	5	4	7
SPEECH LANGUAGE IMPAIRMENT	361	224	169	288
OTHER HEALTH IMPAIRMENT	222	147	176	159
TRAUMATIC BRAIN INJURY	8	9	3	4
HEARING IMPAIRMENT	15	10	11	14
NON-CATEGORICAL DELAY	130	206	135	177
INTELLECTUAL DISABILITY	72	80	49	59
<b>TOTAL CHILD COUNT</b>	<b>1,448</b>	<b>1,378</b>	<b>1,077</b>	<b>1,232</b>

[ND Department of Public Instruction 2015 Child Count]

**Child Count by District 2015**



## Special Education Revenues and Expenditures

The table below summarizes total special education revenues and expenditures, including the percentage of local special education expenditures as a percentage of total special education expenditures.

Total costs listed include special education vocational education expenses of \$242,585 which are included in the Career and Technical Education costs on the ND School District Financial Report.

State funding reflects the additional weighting factor funding for special education students which is included in State Aid on the ND School District Financial Report.

### Fargo Public Schools Fiscal 2015-2016 Special Education Net Cost of Services Provided\*

Total Costs for Services Provided	\$ 23,946,292
Less: Revenues Received	
Federal IDEA-B	\$ (2,839,204)
State Funding	
Special Ed ADM	\$ (7,040,596)
PK Special Ed ADM	\$ (179,746)
Special Ed ESY	\$ (38,835)
Grants	\$ (13,873)
State Child Placement	\$ (458,966)
Transportation Aid	\$ (349,316)
Handicapped Program Aid	\$ (1,055,651)
Tuition	<u>\$ (376,373)</u>
Net Costs of Services Provided	<u>\$ 11,593,732</u>

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

	Total Special Education Funding <sup>25</sup>	Special Education Students <sup>26</sup>	Funding per Student
2012	\$10,302,665	1,576	\$6,537.22
2013	\$11,657,296	1,543	\$7,554.96
2014	\$11,232,732	1,667	\$6,738.29
2015	\$11,772,561	1,703	\$6,912.84
2016	\$12,352,560	1,626	\$7,596.90

\*[Fargo Public Schools Business Office]

<sup>25</sup> Total funding includes grants and state aid as presented in information on Net Cost of Services Provided

## Special Education Total Expenditures per Child Count

During the 2015-2016 school year, Bismarck incurred the highest special education expenditures per child count at \$19,213, followed by Fargo with \$17,202.

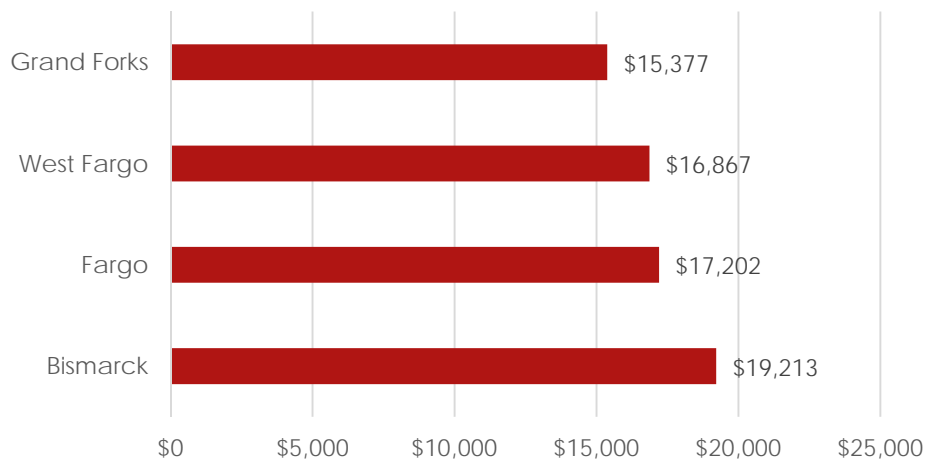
### Total Special Education Expenditures per Child Count 2015-2016

	Total Special Education Expenditures <sup>27</sup>	Child Count	Total Expenditures per Child
Bismarck	\$27,821,058	1,448	\$19,213
Fargo	\$23,703,707	1,378	\$17,202
West Fargo	\$20,780,267	1,232	\$16,867
Grand Forks	\$16,560,799	1,077	\$15,377

[ND School District Financial Reports 2016 - Note: School districts may not report data consistently]

[ND Department of Public Instruction 2015 Child Count]

### Special Education Expenditures per Child





<sup>27</sup> Total Special Education Expenditures does not include special ed vocational education expenses which are included in the Career and Technical Education costs on the ND School District Financial Report

## Special Education Salary and Benefits Cost per Child Count

For the 2015-2016 school year, Bismarck reported the highest special education salary and benefits cost per child count at \$18,510, followed by West Fargo and Fargo. Fargo has the second highest reported salary and benefits costs of the districts compared at \$19.9 million with Bismarck reporting \$24.8 million.

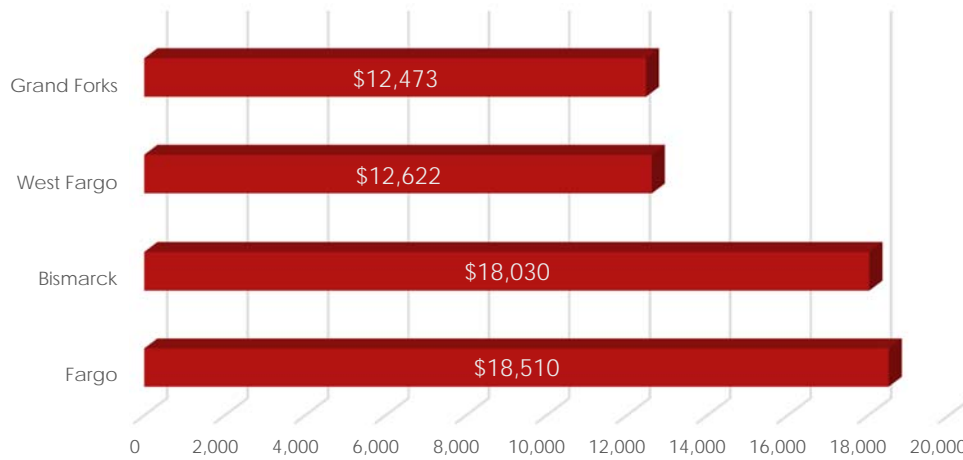
### Special Education Salary and Benefits Cost per Child Count 2015-2016

	Total Special Education Salary and Benefits	Child Count	Special Education Staff Salary and Benefits Cost per Child
Bismarck	\$24,845,081	1448	\$17,158
West Fargo	\$18,276,411	1232	\$14,835
Fargo	\$19,935,284	1378	\$14,467
Grand Forks	\$15,366,804	1077	\$14,268

[ND School District Financial Reports 2016 - Note: School districts may not report data consistently]

[ND Department of Public Instruction 2015 Child Count]

### Special Education Staff Salary and Benefits Cost per Child Count 2015-2016



## Special Education Costs by Service Area

### Percentage of Special Education Costs by Service Area 2015-2016

Service Area	Fargo	%	Bismarck	%.	Grand Forks	%	West Fargo	%
Preschool Instruction	\$1,000,911	4.2%	\$1,527,028	5.5%	\$471,336	2.8%	\$1,734,502	8.3%
Intellectual Disability Instruction	\$3,005,991	12.7%	\$8,205,538	29.5%	\$0	0.0%	\$2,592,847	12.5%
Hard of Hearing Instruction	\$614,824	2.6%	\$298,863	1.1%	\$47,406	0.3%	\$353,211	1.7%
Deaf Instruction	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%
Visually Handicapped Instruction	\$121,379	0.5%	\$116,197	0.4%	\$79,363	0.5%	\$147,680	0.7%
Speech Impaired Instruction	\$2,612,916	11.0%	\$2,323,884	8.4%	\$1,708,756	10.3%	\$2,302,775	11.1%
Physically Impaired Instruction	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%
Other Health Impaired Instruction	\$179,521	0.8%	\$1,576	0.0%	\$0	0.0%	\$645,877	3.1%
Autism Instruction	\$633,904	2.7%	\$96,763	0.3%	\$0	0.0%	\$1,577,066	7.6%
Emotionally Disturbed Instruction	\$3,744,745	15.8%	\$1,267,509	4.6%	\$0	0.0%	\$2,684,508	12.9%
Learning Disabled Instruction	\$3,640,604	15.4%	\$2,599,589	9.3%	\$0	0.0%	\$2,942,357	14.2%
Multiple Handicapped Instruction	\$1,271,572	5.4%	\$0	0.0%	\$11,460,391	69.2%	\$0	0.0%
Gifted & Talented Instruction	\$1,126,154	4.8%	\$791,736	2.8%	\$235,421	1.4%	\$301,267	1.4%
Social Work Services	\$238,143	1.0%	\$938,599	3.4%	\$0	0.0%	\$245,052	1.2%
Counseling Services	\$0	0.0%	\$178,179	0.6%	\$48,744	0.3%	\$0	0.0%
Adaptive Physical Education	\$107,185	0.5%	\$0	0.0%	\$65,972	0.4%	\$99,403	0.5%
Psychological Services/Testing	\$473,374	2.0%	\$734,017	2.6%	\$461,165	2.8%	\$764,494	3.7%
Audiology Services	\$16,200	0.1%	\$0	0.0%	\$117,921	0.7%	\$0	0.0%
Speech Services	\$0	0.0%	\$772,003	2.8%	\$0	0.0%	\$0	0.0%
Medical Services/Diagnosis & Evaluation	\$0	0.0%	\$431,870	1.6%	\$0	0.0%	\$94,362	0.5%
Occupational Therapy Services	\$780,190	3.3%	\$616,574	2.2%	\$285,911	1.7%	\$433,069	2.1%
Physical Therapy Services	\$459,395	1.9%	\$0	0.0%	\$64,571	0.4%	\$266,459	1.3%
Other Student Support Services	\$328,290	1.4%	\$201,557	0.7%	\$185,213	1.1%	\$960,380	4.6%
Support Services Instructional Staff	\$321,970	1.4%	\$781,300	2.8%	\$79,536	0.5%	\$90,615	0.4%
Administrative Services	\$266,147	1.1%	\$773,006	2.8%	\$567,223	3.4%	\$591,881	2.8%
Business Services	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$49,426	0.2%
Other Support Services	\$0	0.0%	\$3,594,660	12.9%	\$0	0.0%	\$12,747	0.1%
Tuition	\$930,471	3.9%	\$1,215,222	4.4%	\$0	0.0%	\$1,023,246	4.9%
Boarding	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%
Transportation	\$1,829,820	7.7%	\$355,389	1.3%	\$681,872	4.1%	\$867,044	4.2%
<b>Total28</b>	<b>\$23,703,707</b>		<b>\$27,821,058</b>		<b>\$16,560,799</b>		<b>\$20,780,267</b>	

[ND School District Financial Reports 2016 - Note: School districts may not report data consistently]

<sup>28</sup> Total Special Education Expenditures does not include special ed vocational education expenses which are included in the Career and Technical Education costs on the ND School District Financial Report

## Special Education Costs by Expenditure Category

The following information displays the breakdown of special education costs by expenditure type for the comparison districts. Fargo spends a higher percentage of dollars on purchased services than the other districts. Purchased services include contracted instructional and professional services. West Fargo has a higher percentage of costs distributed to benefits, due to the district funding both sides of the Teachers Fund for Retirement contribution. Grand Forks has the highest percentage expended on salaries relating to special education.

### Special Education Costs by Expenditure Category 2015-2016

	Salaries	%	Benefits	%	Purchased Services, Tuition, Transport	%	Supplies & Other	%	Total <sup>29</sup>
Bismarck	\$18,373,682	66.0%	\$6,471,399	23.3%	\$2,034,471	7.3%	\$941,506	3.4%	\$27,821,058
Fargo	\$14,948,208	63.1%	\$4,987,076	21.0%	\$3,455,348	14.6%	\$313,075	1.3%	\$23,703,707
West Fargo	\$12,242,655	58.9%	\$6,033,757	29.0%	\$2,306,629	11.1%	\$197,226	0.9%	\$20,780,267
Grand Forks	\$12,268,416	74.1%	\$3,098,388	18.7%	\$1,006,653	6.1%	\$187,342	1.1%	\$16,560,799

[ND School District Financial Reports 2016 - Note: School districts may not report data consistently]

<sup>29</sup> Total Special Education Expenditures does not include special ed vocational education expenses of \$242,585 which are included in the Career and Technical Education costs on the ND School District Financial Report

## Section III: English Language (EL)

### Limited English Proficient (LEP) Funding

The following table indicates the "Limited English Proficient" or LEP funds Fargo Public Schools has been eligible to receive since the fall of 2008:

	# of EL Students	Title III – allocation only <sup>30</sup>	New Immigrant	STEEP <sup>31</sup> Funds (enrichment)	State EL Grant	Total
2016-2017	873	\$109,037	\$12,619	\$58,169	\$217,402	\$397,227
2015-2016	902	\$109,807	\$2,030	\$42,412	\$191,574	\$345,823
2014-2015	813	\$121,081	N/A	\$53,180		\$174,261
2013-2014	815	\$110,575	\$15,312	\$53,926		\$179,813
2012-2013	864	\$73,988	\$26,472	\$55,857		\$156,317
2011-2012	909	\$70,484	\$15,000	\$69,964		\$155,448

[Fargo Public Schools Business Office]

EL students above include all identified students throughout the school year, including those that were enrolled and may no longer be at FPS. Students who have reached Level 5 in ACCESS testing are still monitored until they reach Level 7, and return for services if needed.

### Definitions

#### *Title III*

Funding is to be utilized for school districts that have qualified Limited English Proficient (LEP) or English Learners (EL) enrolled in local schools. Districts must have enough qualified students for a minimum grant award of \$10,000 to be eligible to receive any Title III funds.

#### *New Immigrant*

In 2015-2016, districts that have experienced a significant increase of new immigrants will be eligible for this funding. This funding helps provide programs for immigrants and refugees.

#### *STEEP*

These funds, also known as the "refugee school impact grant", are used by the school district to better meet the needs of refugee children and youth as they adjust to life in the U.S. STEEP funds support success in school by addressing the needs of newly arrived refugee children through entry-level programs and extracurricular services that increase the likelihood of: (1) high attendance and school engagement; (2) full classroom performance; (3) access to the core curriculum through increased English language proficiency; and ultimately, (4) academic success. In Fargo schools, STEEP funds are utilized for after school, summer and cultural activities. STEEP activities may also include transportation for students and for parent involvement. Only refugee students who have arrived in the U.S. within the last 36 months, including any secondary migration, are eligible for STEEP programming.

#### *STATE EL GRANT*

During the 2015 ND Legislative Session, the ND House passed HB1362 which provided an additional \$450,000 state wide over the 2015-2017 biennium for EL grants.

<sup>30</sup> The allocation does not include carryover or any reallocated funds; amounts vary each year depending on the number of qualifying EL students; federal award funds; and, the number of North Dakota schools applying for funds.

<sup>31</sup> STEEP: "Success through Entry Level & Extracurricular Programs" is a 2-year grant program (only one year is listed in the table). The New Immigrant Grant is a 5-year grant program, and again only one year is listed at a time.

## Refugee Resettlement in North Dakota

69% of the refugees who were settled in North Dakota by Lutheran Social Services (10/1/2013-9/30/2014) were settled in Fargo (408/590)<sup>30</sup> which includes all adults and children who were new refugees during this time period. It does not include: secondary migrants, asylum seekers or unaccompanied refugee minors. During this period, there were also 27 refugees settled in Moorhead, 37 in Bismarck and 102 in Grand Forks (Attachment A). A metro community table follows:

Fiscal Year	North Dakota	Fargo	West Fargo	FM Metro (ND only)	All Other ND
2015	590	408	16	27	139
2014	325	242	16	258	57
2013	449	277	8	245	142
2012	550	408	12	420	130
2011	354	237	8	245	109
2010	470	312	44	356	114
2009	438	295	48	343	95
2008	403	180	163	343	60
2007	202	60	112	172	30
2006	182	50	122	172	10
2005	225	87	122	209	16
2004	223	156	34	190	33
2003	111	70	19	89	22
2002	51	34	8	42	9
2001	367	315	12	327	40
2000	633	562	2	564	69
TOTAL	5573	3693	746	4002	1075

### Fargo Public Schools EL Students

Per the State Automated Reporting System (STARS), in 2015-2016 school year, Fargo Public Schools had 902 EL students:

- 520 (K-5)
- 170 (Grades 6-8)
- 212 in high school (Grades 9-12).

As of January 5, 2017, STARS reported 873 EL students for the 2016-2017 school year. Eligible students are identified through ACCESS scores (ability to read, speak, listen to and write English).

<sup>30</sup>Refugees may have a Fargo address but live within the West Fargo School District boundaries.

## EL Costs and Comparisons

English Language Learner programs offer students opportunities to develop their English language skills while also learning academic content. Districts receive support from ND DPI through training and resources for identification and screening of ELs to assist in determining which students would benefit from EL services through individualized language plans.

Currently, the Fargo and West Fargo school districts report the highest number of EL students.

Fargo Public Schools net cost of EL services for the 2015-2016 fiscal year is displayed below. State funding displayed is for the additional funding provided through EL weighting factors above regular education.

### Fargo Public Schools Fiscal 2015-2016 EL Net Cost of Services Provided\*

Total Cost of EL Services Provided	\$2,716,713
Less: Revenues Received	
State Grant/Federal	(328,135)
State	
EL Level 1	(128,279)
EL Level 2	(153,779)
EL Level 3	<u>(109,173)</u>
Net Cost of EL Services Provided	<u>\$1,997,347</u>

	Total EL Funding <sup>32</sup>	EL Students <sup>33</sup>	Funding per Student
2012	\$323,964	909	\$356.40
2013	\$392,007	864	\$453.71
2014	\$571,382	815	\$701.08
2015	\$599,536	813	\$737.44
2016	\$719,366	902	\$797.52

<sup>32</sup> Total funding includes grants and state aid as presented in information on Net Cost of Services Provided

<sup>33</sup> English Learner Students data collected from State Automated Reporting System (STARS)

\*[Fargo Public Schools Business Office]