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2005 HOUSE EDUCATION

HB 1512

2005 HOUSE STANDING COMMITTEE MINUTES

BILL/RESOLUTION NO. **HB 1512**

House Education Committee

☐ Conference Committee

Hearing Date **31 Jan 05**

Tape Number	Side A	Side B	Meter #
1	X		0 - end
		X	0 - 1550
Committee Clerk Signature <i>Jan Prindle</i>			

Chairman Kelsch opened the hearing on HB 1512.

Rep. Haas, District 36, introduced the bill. He presented a "hog house" amendment to HB 1512. **(Attached.)** The dreaded, notorious, infamous, little understood and often maligned mill deduct is gone. This should be cause for celebration and great jubilation. HB 1512 virtually eliminates the current formula the current formula for distribution of foundation aid payment to schools. We've been dealing with a seriously flawed formula for a long time, the critics know this by the ND Supreme Court in the 1993 equity lawsuit. For over a decade we have been tinkering with this formula in an attempt to fix it. I'm done with tinkering, we should all be done with tinkering. The formula is not fixable. While we were tinkering, the emphasis on the constitutionality of our reimbursement system for elementary and secondary education has shifted from one of equity to one of adequacy. The shift is nationwide. Equity simply defines attempts to place the same number of dollars behind the education of every child. Adequacy, on the other hand, recognizes differences in students with regard to their educational needs and

attempts to provide the required resources to meet those needs. HB 1512 is an adequacy based support system for financing elementary and secondary education in ND. It also recognizes differing levels of efficiency depending on school size and provides accommodations for those differences. Understanding and accepting this new formula, this new idea, depends on our willingness to accept or reject the following three premises: (1) The State has the ultimate constitutional responsibility and authority to provide a uniform system of free public schools throughout the state. (2) The education of a child should be not contingent upon the value of the property where the child lives. (3) Differences in the educational needs of children must be recognized if an adequate education is to be provided each child. If you can accept those three premises, then you will look at this bill with a very open mind. I could continue with this philosophical approach, but would like to proceed through the bill. What you have before you is first draft of a hog house amendment of HB 1512. It took some time to refine the idea and to assure that Rep. Herbel, myself, representatives from DPI, and Legislative Council were all talking the same language. I apologize for not having it quite right in the original bill.

A significant part of this is that it restricts the local funding to 80 mil. There are different categories of school districts based on size and economies of scale. The next several sections relate to the cost factors that would be used for payments. These are similar to the groupings we have now. If the Senate's bill regarding the combining of all elementary school districts into a high school district would pass, the first two categories here would be eliminated. These are high cost categories because of the very few numbers of students in those districts and therefore would have a ripple effect throughout the formula as you distribute the money. He referenced a sheet that Rep. Herbel distributed (**Attached.**) This would be the basis for the cost factors in

grouping the schools. That is a point that people might want to argue about. It was produced as a result of the adequacy study that was funded by the state of ND and contracted with Augenblick, Palaich and Associates. This is what they came up with. I might add that nationwide as other states funding systems have been declared unconstitutional, Augenblick and Palaich have had a significant impact in those decisions because of their adequacy studies. What I'm saying is, I believe this is credible information and we had to start someplace if we were going to prepare and deliver an adequacy based formula. This is the best current data we have to do that. You can see what the base is that students would receive for most of their students. Then we have other students with special needs. There is a weighting factor for each of those categories. The per student payment section for unaccredited high schools is really only the language that's currently in the law changed somewhat to reflect the withholding of payments if those schools aren't accredited. If a school has declining enrollment and their ADM last year was greater than fall this year, they're going to get paid on last year's ADM. Then it's adjusted the following year, so there is always one year lag in that adjustment. It does get adjusted eventually. It gives school districts time to adjust to declining enrollment. There is a determination of student payments when there is an agreement between districts, which explains how one district pays another. (He continued on through the bill, emphasizing that all the money is in the formula.)

Rep. Mueller: I want to be clear. The aggregate amount does it include the category of 15 mil for asbestos and bonded indebtedness?

Rep. Haas: No, it does not. We are talking only school district general funds. We are not talking asbestos, tuition, bonded indebtedness, normal building fund levy for operation and

maintenance of buildings and repair and so on. This is only General Fund. We will have to put something back in there as I see General Fund levy is crossed out.

The next section applies the income tax and sales tax increases to all entities that now pay sales tax and income tax. One section pertains to individuals, another to corporation, etc. It's the tax code and you will see in the first section there is a surcharge of 33% on corporate and income taxes.

Rep. Hawken: What would happen with the Co-ops that do not pay income tax. Would that be a loss of dollars. They do pay property tax.

Rep. Haas: This would not effect them. Good point. The assessed value of the school district will still be determined by county auditors. There would be nothing wrong with us putting some phrases in here about something in lieu of taxes. That would certainly be appropriate.

Rep. Mueller: It is safe to say that 33% on income tax and 2% on sales tax is not intended to hold harmless what it is the school districts are receiving now in terms of property taxes.

Rep. Haas: That's fairly close, but when I pass out the sheet that shows you all the numbers, there is some increase in dollars. We took the increase that was in the executive budget and threw that into our formula. Since we like round numbers, so we rounded up a bit on the amount of property tax revenue we are replacing with these new taxes to the tune of about \$800,000.

Rep. Hawken: You have a whole group that is not contributing to education.

Rep. Haas: On page 13, there's some new language that is important you understand. If we levy 2% sales tax, some of that money would normally go back to cities and counties; however, this bill would not permit that. Every cent that would be raised with the 33% income tax surcharge and the additional 2% sales tax would go into an "Education Tax Equity Fund." I

would prefer that it says the education adequacy fund. This money is earmarked for education. You'll find the same language throughout.

Lastly we repeal a whole bunch of stuff: Joint Powers, Reorganization Bonuses, Advanced Payment of Reorganization Bonuses, Mill Deduct is gone, HS Weighting Factors, Elementary School Weighting Factors, Per Student Payments for Special Ed, Supplemental Payments, English Language Learners, Per Student Payments, Out of State Attendance, Isolated Schools, Cooperating Schools, Reorganized Schools, Summer Schools, Property Tax Formulas, Property Evaluation Changes, Special Education Payments to Closed Schools, Non Operating Schools and the last five relate to Teacher Compensation. They are all included in the formula herein. Think of how this cleans up the code.

Rep. Hunsakor: What you just talked about is the reason the per student payment is double what it is now? Is it because these payments are melded together.

Rep. Haas: That's not necessarily true. Because remember we are adding \$570.0 million for a biennium to the state distribution formula. The most significant increase in the base payment, I'm going to use base payment instead of per pupil payment, because it's not going to be the same for all pupils, based on the Augenblick and Palaich study. The base payment is not the same for all kids. Forget about the original bill, it's not that high. When we show you the numbers you'll see how it works. We have all the details that explain that. The most significant increase comes from the \$570.0 million that we are adding to the formula.

Rep. Hanson: You and I talked about a nonresident owning property in ND. In eliminating the 185 mil, they don't pay income tax or pay sales tax. Have you covered that?

Rep. Haas: Rep. Herbel checked with Marci Dickerson and there is no way we can track the people who own property and live out of state. They would still be subjected to all county taxes, they would still be subjected to any portion of the 80 mil that a school district puts back in. In looking at the tax numbers at the income tax that comes from out of state and the amount of sales tax that comes from out of state, and that amounts to \$10.5 million in income tax and \$31.7 in sales tax. If you take the 33% surcharge of those numbers we're adding, \$14.0 million of the \$570.0 million we're adding is coming from out of state. Before we put back any of the 80 mil in any district, there's a net reduction in tax liability for ND citizens.

Rep. Herbel: Most of those landowners have income off that land which will receive a surcharge as well. In a sense, they are picking up some of that cost.

Rep. Wall: In the repealer, is transportation lumped in there also.

Rep. Haas: Yes.

Rep. Meier: Could you explain to us 5% excise tax on purchase of any motor vehicle purchased or acquired in or outside of the state. And then later it says "there is imposed on the gross receipts from all sales, retail and otherwise applicable under this chapter, a separate and additional tax of 2%. Could you explain that?

Rep. Haas: We're adding a 2% tax on everything where there is a sales or excise tax now. We had to cover all the bases in levying that tax. That's a blanket cover all statement.

Rep. Sitte: Property tax is the number one issue in this state. Overall it's high. ND taxes are a three-legged stool: Income tax, property tax, and sales tax. They are so equal. That's why when other states had this crisis two years ago, we remained somewhat unscathed. I'm

concerned. Overall what would will the pie going to look like now? Do you have a chart so we could see it that way?

Rep. Haas: No we don't, and if I knew the answer to your question, I'd have Alan Greenspan's job. It's difficult to predict. I would venture to guess that within a very short period of time, practically all school districts will have another 80 mil general fund levy. But it should never go beyond that. The reason is because with this funding formula the state is going to be providing about 82% of the cost of elementary and secondary education. If indeed the cost of elementary and secondary education is the responsibility of the state, the state has the obligation to raise the funds. The 80 mil is going to go beyond what the state requires. Districts should have some flexibility to do some things on their own if they are willing to pay for it.

Rep. Hawken: Alcohol is not in taxed?

Chairman Kelsch: I think this refers to retail, they are exempt already so this wouldn't be imposed on them. It refers to wholesale.

Rep. Hawken: Are any federal funds included in your money.

Rep. Haas: Unrestricted funds are in the formula, restricted federal dollars are not.

Rep. Hawken: On the 80 mils, if we are only covering 82% it would cause me a great deal of heartburn as a former school board member. Sixty percent of people to approve a tax is not an easy sell. I would like to see that change that.

Rep. Haas: I would not be adverse to change that to 2/3 vote of the school board. We still consider this a work in progress. It's something we should consider.

Rep. Solberg: The added surtax on income tax and sales tax, have you determined which would raise the most revenue of those two?

Rep. Haas: If I remember right, one percent of sales tax on an biennium basis brings in \$386.0 million and the balance of the \$570.0 million is the 3% surcharge on income tax.

Rep. Haas distributed a document prepared by the DPI. **(Copy attached.)** It lists every school district and how this measure would impact them. All the money (\$697.0 million) from HB 1013 is in here, plus HB 1512 we're adding \$570.0 million. That puts state aid at \$1.267 billion for the biennium.

Rep. Hawken: One thing that school boards like about property tax is that when you levy a dollar you get a dollar. With the weighting factors you are changing that philosophy. With the 80 mil would you still get your dollar?

Rep. Haas: The 80 mil is strictly a permissive levy for school districts and would be a dollar for a dollar.

Rep. Hawken: As we move forward we must keep in mind that the majority of sales taxes and income taxes come from the larger sections of the state.

Rep. Haas: If we believe education is a state responsibility and should be funded at this high a level, then we cannot be parochial or provincial in our thinking about where the tax money comes from.

Rep. Hawken: Every education dollar is a state dollar. Somebody said that.

Rep. Herbel: The larger areas also have the lion's share of the students that are getting educated plus the surrounding areas do spend a tremendous amount of tax dollars because that is the shopping center. We are sharing.

Rep. Haas: I have another item I'd like to bring up. Remember we are putting a 33% surcharge on income tax and 2% sales tax increase with the money dedicated to education. What happens if the economy slides? We do what we have always done, adjust.

Rep. Herbel, co sponsor of the bill, testified in favor of the bill. He said the superintendent of Grafton and the president of the Grafton School District were here to testify and had indicated to him that if this bill passes, they would drop their equity lawsuit. Several of the other schools indicated the same thing. That is something that should be considered. We as a legislature need to be proactive and not wait to see what comes from the lawsuit. It's very important that we are aggressive and come up with a solution rather than have the court do the figuring for us. When the ARC lawsuit took place, it got to be an enormous amount of money and I have a feeling if the lawsuit prevails the court system will set the number of dollars for us to spend and that could be in the range where we need to add another \$200.0 million dollars. If that happens it would probably be against the will of the people but sometimes we don't have a choice in that. I think this a great plan. It is not something we conjured up overnight, we've been working on this since June. We've worked with DPI extensively. We're trying to do what we think is best for the citizens of the State of ND and for the students of ND and we have a plan here that has some flexibility in it. There are things up for change. We are in favor of making it the best product possible. I think this is the best product available and I hope we will get the support of the committee when we are all done discussing it.

Paul Stremick, superintendent of Grafton Schools, testified in favor of the bill. The bill calls for an overhaul of the present funding scheme providing for a shift from local property to state dollars. Not only does it provide tax relief, but it will limit the disparity that exists today. He

distributed a copy of a resolution unanimously by the North Dakota School Study Council.

(Copy attached.)

Rep. Herbel: You haven't had a whole lot of time to look through this yet, but you've heard the testimony from Rep. Haas this morning. One of the questions asked was asked about co-op.

Do you see anyway we can include them in this?

Stremick: I am not too familiar with that but I believe if co-ops make money it's paid out to individuals and they would pay income tax.

Dan Gaustad, president, Grafton School District, testified in favor of the bill. We commenced a lawsuit not because we wanted to, but because we had to. We have an obligation to our kids that we are not able to meet. We are at a point in our budget where we can't add any more programs. Our curriculum is bare bones. We offer the most basic of education to our children. I look across the state and see opportunities afforded to other kids in ND in a variety of ways. Not only from a curriculum standpoint, but from individual education they are able to provide in other districts. I think Rep. Haas beautifully explained today the benefits of this bill and commend both Rep. Haas and Rep. Herbel for their efforts in bringing this forward. I recommend a do pass to the full House and carry the day for our students across the state of ND.

Steve Swiontek, superintendent of schools, Devils Lake, testified in favor of HB 1512. I would like to also thank Rep. Haas and Rep. Herbel for putting together this very ambitious concept and thank the House Education Committee for listening and considering this very significant change to the ND finance system for education.

Rep. Herbel: I'll ask you the same question. What would this do in terms of your position in terms of the adequacy lawsuit?

Swiontek: I think our school board would strongly consider dropping the lawsuit if this bill went through.

Tom Decker, DPI, registered the Department's support for this bill conceptually. If our present formula is 95% of being a total wreck, this bill is 95% of the way from being ideal. There are some things that need to be dealt with, but this is where the State's needs to go. One other point I want to make, in your handout (Augenblick, Palaich & Associates study attached) where you see the study formula that this based on, it says it's funded at 74%. The funding process we used was a professional assessment model that generally results in probably the highest estimate of the cost of adequacy that any study format would produce. That represents the most conservative cost of adequacy that any study format would produce. It's in the ballpark, a conservative approach to funding adequacy.

Rep. Herbel: I'd like to have you address the issue of the extended year program that the \$30.0 million that we didn't discuss earlier.

Decker: There's \$30.0 million that is not reflected upon the sheets you have in front of you that are part of the foundation aid formula for extended year programs such as summer school and a whole laundry list. It's not paid out on a per student basis. That money is still there so those programs are protected.

Chairman Kelsch: I checked with Anita Thomas what would happen if we passed this bill in both chambers and the governor signed it and it was referred what would happen. We would have to come back into special session because we wouldn't have a formula and we'd need to put one or some sort of formula into effect.

Mary Loftsgard, supervisor of Corporate Income Tax Section, ND Tax Department,

appeared neither in support or opposition to the bill. I just want to note, corporations in ND can choose two filing methods to file their returns. If you want corporations filing under certain elections to also be subject to the surtax, you need to reference that section of the code. We would be glad to help with that inclusion. I do believe the fiscal note on the bill assumed that they would be included. I would also like to speak to the issue of co-op issue. Only rural electrics are exempt from taxation under federal law. Other co-ops are taxable.

Chairman Kelsch closed the hearing on the HB 1512.

Rep. Hanson: What happens to entities that pay in lieu of taxes?

Rep. Haas: There is nothing in this bill that would affect that.

Loftsgard: I'm not an expert on property taxes. I will confer and bring an answer for you.

Rep. Wall: Just to put it in perspective could you tell me if someone's taxable liability, how much would their individual state taxes go up?

Rep. Haas: If you are paying \$1000 in income tax, your 33% would be \$333. While you are looking at all these numbers you have to remember that there is a \$285.0 million reduction statewide in property taxes.

Rep. Wall: Do you have a guestimate how sales will be reduced at borders if sales tax go up?

Rep. Haas: There is no way to predict that.

Chairman Kelsch closed the hearing on HB 1512

At about 11:15 a.m., the hearing continued.

Chairman Kelsch asked Rep. Herbel and Rep. Haas to provide a chart of each income tax bracket from \$20,000 to \$200,00 and then show the effect of the surcharge so it will be more

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easy to understand the impact of that tax. She also asked them to prepare the changes in the amendment as quickly as possible so the Committee would be able to take it up and have the bill to the Appropriation in a timely manner.

During the course of the hearing **Tom Decker, DPI**, distributed "School Finance Facts" to each of the committee members. **(Copy Attached.)**

2005 HOUSE STANDING COMMITTEE MINUTES

BILL/RESOLUTION NO. **HB 1512**

House Education Committee

☐ Conference Committee

Hearing Date **1 Feb 05**

Tape Number	Side A	Side B	Meter #
3	X		825 - 1340
Committee Clerk Signature <i>Jan Prindle</i>			

Minutes:

Chairman Kelsch opened a general discussion on HB 1512

Rep. Haas: Rep. Herbel and I were asked to get some comparisons on what the reduction in mills does on various types of property. We've got a couple of examples here (**attached**). You can look them over and if you have any questions we can talk about them. The first sheet is on agriculture land, the second on in town residential. He discussed the savings of the reduced mil levies as proposed in his amendment.

Rep. Hawken: Where do you get this "50% of assessed value"? That's not how it's done in our town.

Rep. Haas: I think that is the way it is done statewide. We can talk to Marci Dickerson on that issue. If your assessed value is higher than 50% you just get a better break.

Rep. Haas: The comparison you asked for on income tax (**attached**) should be self explanatory and easy to follow. The 33% surcharge is shown in the yellow column.

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We think we have all the amendments on HB1512 prepared but we think there is one more issue we have to cover but we will be ready by tomorrow. Does anyone have any questions on this stuff?

Rep. Mueller: I don't have any questions on this stuff, but will one of the amendments speak to some sort hold harmless issue with those who can't even get to where they were with 80 mils?

Rep. Haas: Those 24 schools? No we have not addressed that in the amendment. Before we do that we have to take a hard look at those schools and what their ending fund balances were and see what kind of cushion they have to work with. Gil and I will try to get that done and present it to the committee.

Adjourned.

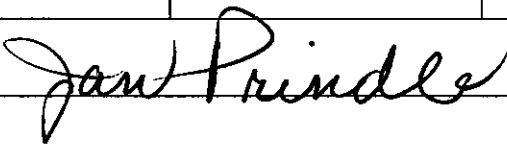
2005 HOUSE STANDING COMMITTEE MINUTES

BILL/RESOLUTION NO. **HB 1512**

House Education Committee

☐ Conference Committee

Hearing Date **2 Feb 05**

Tape Number	Side A	Side B	Meter #
2	X		2900 - end
		X	0 - 100
Committee Clerk Signature 			

Minutes:

Chairman Kelsch opened discussion of HB 1512.

Rep. Haas: I would like to confine this discussion to only those changes we had from the other day. He went through the changes. The maximum mil levy is still 80 mil but could be enacted by 2/3 vote of the school board.

Rep. Mueller: How does the 18% raise in taxes interface with what we are doing here? If that's still on the books and we pass this out, they won't get to 80 mils in a year's time, or even in 5 years' time.

Rep. Haas: I think that 18% might still be in another section of law. I will check on that. We will have to address that. We will look into that and have an answer before we meet again.

Chairman Kelsch: We will deal with this and the education bill today. This is still a work in progress and I'd like to make it the best work possible. I will give you a chance to mull these over and then we will come in on Friday at 7:00a and deal with them.

Rep. Haas: Let's go on to the other changes: Page 13, this is something that was brought to our attention the tax department and Mr. Welstead, in section 19, we didn't have the corporations that elect to file their taxes under the Water's Edge option. This puts them in here.

In section 26 on page 14, we have a change there which now holds harmless those districts, but it's very specific. Some districts received less under this bill than they did under the old formula so they would have to apply all their 80 mills and if they still didn't make it up we would hold them harmless for 2 years.

Rep. Herbel: Part of the rationale for picking two years is the fact that the biennium is over and we can then come back and adjust if we want to.

Rep. Haas: I'd like to make one more comment. This is a very important debate we need to have in the Legislature and it's important that we move it forward as far as it can go. I don't have any delusions about whether or not it will actually pass this session. It's a debate that we really need to have. We've had discussions on how to make it even palatable and we're also working on is a different mix of taxes. The point is this. We are asking your support on this bill to get it out of committee either unanimously or with a very strong majority if you can see your way to do that. We feel it is important to put that kind of emphasis on it to continue with debate.

Chairman Kelsch: Because the bill has to go out and go to Appropriations, the one thing we've talked about is rerefer the bill back to the Education Committee for purpose of amendment.

Our Committee can also meet and we can decide what amendments we want and it could be put on the Appropriations Committee. I prefer it be brought back to this committee and we put the amendments on it. What we put on today may not end up being the final products. I've talked

to individuals who thought that instead of the 2% sales increase, perhaps we should keep the sales tax at where it is now but broadens it to perhaps across the board with the exception of medical. Medical prescriptions can be a burden. There is some concern because some cities are already at 7% and this would put it up to 9%. There are still things we are looking at. This is by not by any means the final product, but I would like to send it out of this Committee in as good a shape as possible knowing that we are still going to work on it until it comes to the House floor. This will probably be one of the last ones to come to the floor. That way we have a little extra time to work on it. They were so busy working on the formula, etc, but there are things they are finding as people are talking that we need to continue to work on.

Rep. Solberg: Would you explain in further detail under section 20, the new language.

Rep. Haas: That one section puts the additional 2% on everything that has the 5% now.

Rep. Hunskor: Does this do anything to help the declining situation in any way shape or form?

Rep. Haas: This does not address declining enrollment. That must be addressed in a different way and you know what that is.

Rep. Sitte: I think that you have some remarkable ideas in this bill and I'm all for what you are doing by lumping things together; however, I cannot vote for this. All we have now is to vote up or down on that 2% sales tax. I cannot go back to my constituents and say I voted for that. I know this bill will stay alive and I'm going to be working with you to keep it alive. All I can do is vote on what's before me.

Rep. Haas: You have to do what you have to do. Rep. Herbel and I have some conversations about this and if this were to pass, we don't want it to be known as the Haas/Herbel bill. We want it to be known as the solution to funding education that came from the House Education

Committee of the ND Legislature. That's what we would like to see happen. What I'm asking you is to be part of our team to solve this problem.

Chairman Kelsch: I would like to commend both of you. We have had interim committee after interim committee after interim committee that just doesn't look at funding. I think this is an out of the box, it's innovative, it's creative and it gets the job done. I really think it's good in anticipation to the lawsuit. That is a key thing. If nothing else, it gives us a record of what to do should we lose the lawsuit.

Rep. Herbel: One of the things we talked about is that we didn't want to look at what it did for our districts. We were looking at it in more of a perspective of what does it does for the State of ND knowing we both have schools in our districts that cannot make the 80 mils. We didn't want that to limit what we were going to do in terms of what we thought adequacy was going to be. We tried to put all the issues together and put all the money into an area that would address. We've run many printouts since we started to try to get those numbers to where we still thought we could deal with adequacy to fit into this program and ignoring what happened in our district. We came up with this and decided we would live with it even though I know I'm going to catch some grief when I go back home. I think this is what we have to promote because it's the right thing to do.

Rep. Mueller: I too commend you, but it's important that the Committee is aware that what is jack potted into this bill. Would you go over that.

Rep. Haas: It would be easier to tell you what's not in there. The restricted federal revenue is not in there, Title 1 is not in there, local revenue is not in there, county revenue is not in there. That's it. Everything else is in the pot.

Rep. Haas: The oil and gas dollars need to go into the formula. We need to look at the state and not provincially. Those that want to hold on to their oil and gas dollars need to look at what is flowing from the east to the west of the state in sales and income taxes. We need to look at this globally.

You can no longer say Per Pupil Payment because that varies with the demographics and categories of students.

Rep. Hawken: The property tax relief is so great that. We want to be able to tell them that. Every single person you talk to says education is the most important thing. We're not adding tax, we're shifting tax and that's what our constituents are asking for.

Rep. Haas: Rep. Sitte, you told me many, many times how we have to do something about property tax. We can't do something about property tax without doing something else to raise revenue.

Chairman Kelsch: Property taxes do not belong to the state so the only way we can offer relief is for us to do something with income tax and sales tax and then mandate the reduction of property taxes. We cannot raise it.

Rep. Herbel: Right now property tax is supporting the lion's share of education. Now everyone gets a chance to participate in educating students. If we leave it on property tax, 50% of the people are paying for education.

Rep. Sitte: The sales tax is the most regressive tax. It hurts the people at the bottom of the social strata the most. They still need to buy things for their families.

Rep. Herbel: Food is not taxed. Basic needs are not taxed.

Rep. Haas: We are working on changing the mix of taxes in the way we would replace that property tax revenue. I don't care how we replace it. Whatever is agreeable and acceptable to the most number of people is what we need to do. We need to replace the revenue if we're going to do this right. Yesterday in talking to people some said they'd rather not do anything until the lawsuit is settled. That demonstrates an abrogation of our legislative responsibility and a horrible void of leadership. I can't accept that.

Rep. Haas: I move we amend **HB 1512** as per the attached. (LC amendment 50647.0205)

Rep. Hawken: I Second:

A voice vote was taken.

Yes: 13 No: 1 Absent: 0 The motion carried.

Rep. Kelsch: We now have amended **HB 1512** before us and we will kick it out on Friday morning.

Adjourn.

Attached hereto is a revised "State Aid to Schools" distributed by Rep. Herbel during the discussion

2005 HOUSE STANDING COMMITTEE MINUTES

BILL/RESOLUTION NO. **HB 1512**

House Education Committee

☐ Conference Committee

Hearing Date **4 February 2005**

Tape Number	Side A	Side B	Meter #
1	X		500 - 3345
Committee Clerk Signature 			

Minutes:

Chairman Kelsch opened discussion of **HB 1512**.

Rep. Haas: I have here "hog house" number 6. Remember on Wednesday we had the conversation about the 18 mills and whether or not a school district by board action could levy any or all of the 80 mills without any restrictions. If you go to pages 10 and 11 of the bill, I will explain what happened there. On page 10, tax levy limitation for school districts, you can see there where the 18% is crossed out. So there is not restriction any more on the amount of dollars that can be increased. The only limiting factor now is the 80 mill cap.

That is the only change from what we discussed on Wednesday. Now Rep. Herbel is going to explain another issue that came out when we got a new run on this.

Rep. Herbel: If you look at this new run dated February 3, (**Attached.**) The \$30.0 million that was set aside for the summer school programs has been run through this formula. (Page 2). That money has been redistributed through the entire formula. All the "hold harmless" numbers will

be different because every school will have benefited from this. Now we go from 24 schools down to 16 schools that will need additional help through the hold harmless program. We will go through this again and verify again to find out what those numbers are exactly.

Rep. Johnson: A lot of legislators question if you have seen any numbers or figures on out of state land owners. How much of a benefit will we give to them under this bill.

Rep. Haas: I talked to Marci Dickerson for an extended period of time and she said it virtually impossible to do because you have people that go south for the winter and they want their statement to get to them during the winter so they actually have an out of state address for their statements even though they are state residents.

Rep. Johnson: The county assessors office identified about half of the residents are out of state landowners.

Rep. Herbel: If an out of state person owns land they will be taxed 33% on that income they get from the land. They will pay part under the income tax provision.

Rep. Mueller: The issue has been discussed. I think Marci Dickerson is putting some information together. It will be sketchy at best but there is an effort being made to put that information together. We don't have time to put all that information in to this bill. If this effort goes forward, and I hope it does, maybe we'll have a chance to tweak that. She tells me a lot of out of state folks own not farmland necessarily, but apartment buildings or a house. Again, how you put that together would be more cumbersome than we have time for now. As we move the process forward that may be an issue that needs to be addressed but we're not going to have time to address that now.

Rep. Haas: Two points: (1) The \$14.0 million we take in from out of state sales taxes and people who live out of state is offset by the income tax. (2) If you were going to tell those out of state landowners that because you live out of state and are a non resident owner, we are going to tax you differently than a resident owner, do you think that would ever hold up with the equal protection clause? Never. Just because someone lives out of state and owns land in ND is that any reason to treat them differently with regard to taxation? That will never happen.

Rep. Hawken: Property tax money levied by schools goes directly to schools. Correct? We are not hurting the counties and we're not hurting the cities. We're developing a funding formula that might actually fund our schools so why do we care if someone doesn't have to pay quite as much money? They might think ND is a better place to be and come live here. We're talking about education dollars here.

Rep. Haas: It's a concern because there are a lot of people in ND that have a "burr under their saddle" about farmland that is being sold to out of state investors. We've had long discussions in the Finance and Taxation Interim Committee about trying to figure out some way of taxing land that is purchased by someone who is not going to be using it for agriculture purposes. That's happening all over. In some ways they make the land better. How do you restrict someone from purchasing land that doesn't live in ND. This issue is being debated.

Rep. Hawken: There was a wonderful article in the Bismarck last Sunday about flipping the situation. Think of the number of North Dakotans who go to Florida, Texas, Arizona or California and buy houses. Would we like them to be telling us, "You can't buy land here in the sun because you don't live here." It's a constitutional right. It had to do with hunting, not schools but it's a good article. I'll bring in copies.

Rep. Herbel: During the last interim we had a bill put together that tried to address taxing land that belonged to nonresidents differently by putting in a category that we called "recreational land." It didn't make any difference how we defined it. It always ended up hurting someone in the state as well because there were people that were residents of ND that had lands in that same category. Therefore, if we would have been taxing out of state people, we would have been sticking it to our residents at the same. We cannot address that issue. We need to look at the merits of what we have put together in terms of not the funding as much as the process in which we are distributing the money. If that has merit then I hope we would move this forward and address the funding and the method to which we are going to fund this at a later date. This is the package of how we have addressed the adequacy and the equity issue. If this has merit, let's move it forward.

Rep. Hanson: I'm the one that brought up the nonresident issue to you in the first place. Our county alone has about 20,000 acres bought by nonresidents in the last five years. Another thing I brought up is Lieu of Taxes that the federal government pays: the Fish and Wildlife, Forest Service.

Rep. Haas: I have one more point to make. By putting in that \$15.0 million in and distributing it increases the base rate from \$4447.50 to \$4478.58. You will see that in the printout.

Rep. Mueller: I Move an Amendment on the Hog House, Page 15, Section 25, Subsection 3, second line, change 80 mill to 40 mill.

Rep. Hunskor: I second.

Rep. Mueller: It increases the hold harmless money. If we keep that hold harmless at 80 mills, what we've done in effect to a number of school is not to allow them to move at all. I suggest

that's maybe not where we want to go. I think that allowing them to go to an 80 mill cap overall and we're holding harmless at 40 mills, it allows them that 40 mills to do things they may have to do down the road. The price tag on it is about \$10. - \$10.5 million. I'm going to vote for this bill but we want to send it out in as good a form as possible at this time. We are going to have to generate enthusiasm for this concept across the state. This will go a long way in doing that.

Rep. Haas: I think that is a very bad idea. There are 98 schools that are going to have to levy a portion of that 80 mills in order to regain all their money. How can you pick out sixteen schools and say you have to levy as much as you need or as much as you can. If you do, we'll hold you harmless. Then what do you do with the other 98 schools? That puts the hold harmless clause into an unworkable number that we absolutely cannot afford. We can't do it? The other point is that we have already dropped it from 24 schools to 16. They're not totally locked into that amount because as the taxable value increases. The amount of money that they can receive with 80 mills increases. That's automatic every year. It is some leeway.

Rep. Hawken: Just a thought--that 18% thing we took out. Is that something you may to do for those schools that only recover to where they are with the 80 mill.

Rep. Haas: With this bill there is no limit except the 80 mill cap.

Rep. Hawken: I'm talking about the school districts Rep. Mueller was discussing. Those 16 schools. Is there a way or should there be an amendment down the way where if that cap, like they did with the 185 mill, for school districts that had to have it, there would be a percentage?

Rep. Haas: In other words you want to let them go above 80 mills. That compromises one of the most significant features of this approach. We cannot compromise the principle in this bill of putting a cap on property taxes and not yielding on that cap.

Rep. Mueller: I agree with Rep. Haas. I would suggest to the Committee that what Rep. Haas said about property assessments going up. That doesn't always happen. There have been assessments that gone down. To say that's the answer to this problem is shortsighted. That's a local function of assessment. We don't have control over that and we shouldn't have control over that. It can go down as well as go back out. Again I would say to make this the most palatable for the most people having the hold harmless at 40 mills just makes a lot of sense.

Rep. Haas: What will you say to those other 82 schools that have to levy 60 mills? Are you going to say to them that we're only going to make you levy only 30 mills and we will hold you harmless for the rest. How can you do that with 16 schools and think that it has an element of fairness to the other schools that are going to have to levy a significant portion of the 80 mil.

Rep. Mueller: I guess I'm not entirely following the argument that you are making, Rep. Haas. If we are sitting at 40 mills as the kick in for hold harmless, it treats everyone the same. How is the argument you make any different from the current hold harmless?

Rep. Haas: You have school district A that has to levy 80 mills in order to make up the difference and they break even at that point. They no longer have a cushion to increase their revenue except through increased evaluation. Then you have district B that levies 80 mills and they're short \$20,000. You say to them we're going to make you levy only 40 mills and we'll make up the difference. School District A is levying 80 mills and barely breaks even.

Rep. Herbel: I am going to resist this motion. This is going to deal with some of the smaller schools. We've already built that differential into this formula by saying small schools from K-7 are already at base at \$7400. Now we're going say that we're going to give you more than \$7400? That's compounding the inadequacy.

Rep. Norland: I call for the question on the amendment.

A voice vote was taken.

The motion failed.

Chairman Kelsch: We need to amend this first as this is a new amendment.

Rep. Haas: I move the amendment in 50647.0206.

Rep. Johnson: I second.

Rep. Sitte: I'm going to have to resist this amendment we are slowly but surely removing all protection for the taxpayers. We changed the "60% of the vote of the people" to "2/3 vote of the school board" and now we're removing that 18% of increase per year. I'm going to have to resist this amendment.

A voice vote was taken.

The motion carried.

Chairman Kelsch: We now have the amended bill before us. What is the wish of the Committee?

Rep. Norland: I move Do Pass as amended and rerefer to Appropriations.

Rep. Johnson: I Second

A roll call vote was taken.

Yes: 12 No: 2 Absent: 0 The motion carried.

Rep. Haas will carry the bill.

FISCAL NOTE
Requested by Legislative Council
02/23/2005

REVISION

Amendment to: HB 1512

1A. State fiscal effect: *Identify the state fiscal effect and the fiscal effect on agency appropriations compared to funding levels and appropriations anticipated under current law.*

	2003-2005 Biennium		2005-2007 Biennium		2007-2009 Biennium	
	General Fund	Other Funds	General Fund	Other Funds	General Fund	Other Funds
Revenues				\$576,000,000		
Expenditures						
Appropriations						

1B. County, city, and school district fiscal effect: *Identify the fiscal effect on the appropriate political subdivision.*

2003-2005 Biennium			2005-2007 Biennium			2007-2009 Biennium		
Counties	Cities	School Districts	Counties	Cities	School Districts	Counties	Cities	School Districts

2. Narrative: *Identify the aspects of the measure which cause fiscal impact and include any comments relevant to your analysis.*

Engrossed HB 1512 increases the sales, motor vehicle excise, financial institutions privilege, individual income, and corporate income taxes, sets limits on property taxes for school districts, and creates an education tax adequacy and equity fund.

3. State fiscal effect detail: *For information shown under state fiscal effect in 1A, please:*

A. Revenues: *Explain the revenue amounts. Provide detail, when appropriate, for each revenue type and fund affected and any amounts included in the executive budget.*

If enacted, Engrossed HB 1512 is estimated to raise \$576 million in additional sales, motor vehicle excise and income taxes in the 2005-07 biennium. This revenue will go to the education tax adequacy and equity fund.

Property taxes could be reduced by an estimated \$500-\$570 million for the two years of the 2005-07 biennium. (This assumes the property tax provisions become effective beginning with taxes levied in 2005, payable in 2006, which will require a change in the effective date in Section 28.) Further it is assumed that the hold harmless provisions would impact fewer than 20 districts - those that would need to levy 80 mills and still qualify for an additional hold harmless payment. All other districts could reduce their mill levy for school district general funds to between zero and 80 mills, and receive the current level of funding or greater under the provisions of this bill.

B. Expenditures: *Explain the expenditure amounts. Provide detail, when appropriate, for each agency, line item, and fund affected and the number of FTE positions affected.*

C. Appropriations: *Explain the appropriation amounts. Provide detail, when appropriate, of the effect on the biennial appropriation for each agency and fund affected and any amounts included in the executive budget. Indicate the relationship between the amounts shown for expenditures and appropriations.*

Name:	Kathryn L. Strombeck	Agency:	Office of Tax Commissioner
Phone Number:	328-3402	Date Prepared:	02/23/2005

FISCAL NOTE

Requested by Legislative Council
02/07/2005

Amendment to: HB 1512

1A. State fiscal effect: *Identify the state fiscal effect and the fiscal effect on agency appropriations compared to funding levels and appropriations anticipated under current law.*

	2003-2005 Biennium		2005-2007 Biennium		2007-2009 Biennium	
	General Fund	Other Funds	General Fund	Other Funds	General Fund	Other Funds
Revenues				\$576,000,000		
Expenditures						
Appropriations						

1B. County, city, and school district fiscal effect: *Identify the fiscal effect on the appropriate political subdivision.*

2003-2005 Biennium			2005-2007 Biennium			2007-2009 Biennium		
Counties	Cities	School Districts	Counties	Cities	School Districts	Counties	Cities	School Districts

2. Narrative: *Identify the aspects of the measure which cause fiscal impact and include any comments relevant to your analysis.*

Engrossed HB 1512 limits the amount of school districts' general fund levies to 80 mills, and increases the sales, motor vehicle excise, financial institutions privilege, individual income, and corporate income taxes.

3. State fiscal effect detail: *For information shown under state fiscal effect in 1A, please:*

A. Revenues: *Explain the revenue amounts. Provide detail, when appropriate, for each revenue type and fund affected and any amounts included in the executive budget.*

If enacted, Engrossed HB 1512 is estimated to raise \$576 million in additional sales, motor vehicle excise and income taxes in the 2005-07 biennium. This revenue will go to the education tax adequacy and equity fund.

Property taxes would be reduced by an estimated \$427 million for the two years of the 2005-07 biennium.

B. Expenditures: *Explain the expenditure amounts. Provide detail, when appropriate, for each agency, line item, and fund affected and the number of FTE positions affected.*

C. Appropriations: *Explain the appropriation amounts. Provide detail, when appropriate, of the effect on the biennial appropriation for each agency and fund affected and any amounts included in the executive budget. Indicate the relationship between the amounts shown for expenditures and appropriations.*

Name:	Kathryn L. Strombeck	Agency:	Office of Tax Commissioner
Phone Number:	328-3402	Date Prepared:	02/09/2005

FISCAL NOTE
Requested by Legislative Council
01/18/2005

Bill/Resolution No.: HB 1512

1A. State fiscal effect: *Identify the state fiscal effect and the fiscal effect on agency appropriations compared to funding levels and appropriations anticipated under current law.*

	2003-2005 Biennium		2005-2007 Biennium		2007-2009 Biennium	
	General Fund	Other Funds	General Fund	Other Funds	General Fund	Other Funds
Revenues				\$570,000,000		
Expenditures						
Appropriations						

1B. County, city, and school district fiscal effect: *Identify the fiscal effect on the appropriate political subdivision.*

2003-2005 Biennium			2005-2007 Biennium			2007-2009 Biennium		
Counties	Cities	School Districts	Counties	Cities	School Districts	Counties	Cities	School Districts

2. Narrative: *Identify the aspects of the measure which cause fiscal impact and include any comments relevant to your analysis.*

HB 1512 limits the amount of school districts' general fund levies to 80 mills, and increases the sales, motor vehicle excise, individual income, and corporate income taxes.

3. State fiscal effect detail: *For information shown under state fiscal effect in 1A, please:*

A. Revenues: *Explain the revenue amounts. Provide detail, when appropriate, for each revenue type and fund affected and any amounts included in the executive budget.*

If enacted, HB 1512 is estimated to raise \$570 million in additional sales, motor vehicle excise and income taxes in the 2005-07 biennium. This revenue will go to the education tax equity fund.

B. Expenditures: *Explain the expenditure amounts. Provide detail, when appropriate, for each agency, line item, and fund affected and the number of FTE positions affected.*

C. Appropriations: *Explain the appropriation amounts. Provide detail, when appropriate, of the effect on the biennial appropriation for each agency and fund affected and any amounts included in the executive budget. Indicate the relationship between the amounts shown for expenditures and appropriations.*

Name:	Kathryn L. Strombeck	Agency:	Office of Tax Commissioner
Phone Number:	328-3402	Date Prepared:	01/28/2005

PROPOSED AMENDMENTS TO HOUSE BILL NO. 1512

Page 1, line 1, after "A BILL" replace the remainder of the bill with "for an Act to create and enact section 15.1-27-04.1, a new subsection to section 57-38-30.3, a new subsection to section 57-39.2-02.1, and a new subsection to section 57-40.2-02.1 of the North Dakota Century Code, relating to school district cost factors, sales and use taxes and income taxes; to amend and reenact sections 15.1-09-47, 15.1-23-19, 15.1-27-08, 15.1-27-09, 15.1-27-18, 15.1-27-20, 15.1-29-12, 15.1-31-03, 15.1-31-07, 15.1-32-14, 57-15-01.1, 57-15-14, 57-38-29, 57-38-30, 57-38-55, 57-39.2-26, 57-39.5-02, 57-39.6-02, and 57-40.3-02 of the North Dakota Century Code, relating to the distribution of per student payments, school district property tax levies, individual income taxes, and sales, use, and motor vehicle excise taxes; to repeal sections 15.1-07-28, 15.1-12-11.1, 15.1-12-12, 15.1-27-04, 15.1-27-05, 15.1-27-06, 15.1-27-07, 15.1-27-10, 15.1-27-11, 15.1-27-12, 15.1-27-14, 15.1-27-15, 15.1-27-16, 15.1-27-17, 15.1-27-19, 15.1-27-21, 15.1-27-32, 15.1-27-33, 15.1-27-36, 15.1-27-37, 15.1-27-38, 15.1-27-40, and 15.1-28-03 of the North Dakota Century Code, relating to state aid payments to school districts, reorganization bonuses, joint powers association payments, the school district equalization factor, and supplemental payments; and to provide an effective date.

BE IT ENACTED BY THE LEGISLATIVE ASSEMBLY OF NORTH DAKOTA:

SECTION 1. AMENDMENT. Section 15.1-09-47 of the North Dakota Century Code is amended and reenacted as follows:

15.1-09-47. Board of education of city of Fargo - Taxing authority.

1. The board of education of the city of Fargo may levy taxes, as necessary for any of the following purposes:
 - a. To purchase, exchange, lease, or improve sites for schools.
 - b. To build, purchase, lease, enlarge, alter, improve, and repair schools and their appurtenances.
 - c. To procure, exchange, improve, and repair school apparatus, books, furniture, and appendages, but not the furnishing of textbooks to any student whose parent is unable to furnish the same.
 - d. To provide fuel.
 - e. To defray the contingent expenses of the board, including the compensation of employees.
 - f. To pay teacher salaries after the application of public moneys, which may by law be appropriated and provided for that purpose.
2. ~~The question of authorizing or discontinuing the unlimited taxing authority of the board of education of the city of Fargo must be submitted to the qualified electors of the Fargo school district at the next regular election upon resolution of the board of education or upon filing with the board a petition containing the signatures of qualified electors of the district equal in number to twenty percent of the individuals enumerated in the most recent school district census. However, if the electors approve a discontinuation~~

~~of the unlimited taxing authority, their approval of the discontinuation may not affect the tax levy effective for the calendar year in which the election is held. In addition, the minimum levy may not be less than the levy that was in force at the time of the election. The board may increase determine its levy limitations for general fund purposes in accordance with section 57-15-01. If the district experiences growing enrollment, the board may increase the levy by an amount equal to the amount levied the preceding year per student times the number of additional students enrolled during the new year 57-15-14.~~

SECTION 2. AMENDMENT. Section 15.1-23-19 of the North Dakota Century Code is amended and reenacted as follows:

15.1-23-19. Home education - State aid to school districts. For purposes of allocating state aid to school districts, a child receiving home education is deemed enrolled in the child's school district of residence if the child is monitored by an individual who is licensed to teach by the education standards and practices board or approved to teach by the education standards and practices board and employed by the public school district in which the child resides. A school district is entitled to fifty percent of the per student payment provided in section 15.1-27-04 times the appropriate cost factor in section 15.1-27-06 or 15.1-27-07 for each child receiving home education. If a child receiving home education is enrolled in public school classes, proportionate payments must be made. The total amount may not exceed the equivalent of one full per student base payment times the appropriate weighting cost factor.

SECTION 3. Section 15.1-27-04.1 of the North Dakota Century Code is created and enacted as follows:

15.1-27-04.1. School district categories - Cost factors - Payment.

1. In order to determine state aid to education, the superintendent of public instruction shall recognize the following categories of school districts:
 - a. Category 1 school districts are elementary districts having fewer than one hundred students in average daily membership;
 - b. Category 2 school districts are elementary districts having at least one hundred students in average daily membership;
 - c. Category 3 school districts are high school districts having fewer than one hundred fifty students in average daily membership;
 - d. Category 4 school districts are high school districts having one hundred fifty to two hundred seventy-five students in average daily membership;
 - e. Category 5 school districts are high school districts having two hundred seventy-six to two thousand eight hundred students in average daily membership; and
 - f. Category 6 school districts are high school districts having more than two thousand eight hundred students in average daily membership.
2. In order to determine per student payments, the superintendent of public instruction shall assign base cost factors as follows:
 - a. Category 1 school districts: 1.93
 - b. Category 2 school districts: 1.29

c. <u>Category 3 school districts:</u>	<u>1.65</u>
d. <u>Category 4 school districts:</u>	<u>1.08</u>
e. <u>Category 5 school districts:</u>	<u>1.00</u>
f. <u>Category 6 school districts:</u>	<u>1.11</u>

3. In order to determine additional payments for students who are mildly disabled, the superintendent of public instruction shall assign cost factors as follows:

a. <u>Category 1 school districts:</u>	<u>0.52</u>
b. <u>Category 2 school districts:</u>	<u>0.82</u>
c. <u>Category 3 school districts:</u>	<u>0.65</u>
d. <u>Category 4 school districts:</u>	<u>0.91</u>
e. <u>Category 5 school districts:</u>	<u>1.08</u>
f. <u>Category 6 school districts:</u>	<u>0.71</u>

4. In order to determine additional payments for students who are moderately disabled, the superintendent of public instruction shall assign cost factors as follows:

a. <u>Category 1 school districts:</u>	<u>0.49</u>
b. <u>Category 2 school districts:</u>	<u>0.79</u>
c. <u>Category 3 school districts:</u>	<u>0.62</u>
d. <u>Category 4 school districts:</u>	<u>0.93</u>
e. <u>Category 5 school districts:</u>	<u>3.08</u>
f. <u>Category 6 school districts:</u>	<u>2.12</u>

5. In order to determine additional payments for students who are severely disabled, the superintendent of public instruction shall assign cost factors as follows:

a. <u>Category 1 school districts:</u>	<u>0.98</u>
b. <u>Category 2 school districts:</u>	<u>1.70</u>
c. <u>Category 3 school districts:</u>	<u>1.30</u>
d. <u>Category 4 school districts:</u>	<u>2.02</u>
e. <u>Category 5 school districts:</u>	<u>6.00</u>
f. <u>Category 6 school districts:</u>	<u>4.99</u>

6. In order to determine additional payments for students who are at-risk, the superintendent of public instruction shall assign cost factors as follows:

a. <u>Category 1 school districts:</u>	<u>0.18</u>

b. <u>Category 2 school districts:</u>	<u>0.30</u>
c. <u>Category 3 school districts:</u>	<u>0.25</u>
d. <u>Category 4 school districts:</u>	<u>0.31</u>
e. <u>Category 5 school districts:</u>	<u>0.37</u>
f. <u>Category 6 school districts:</u>	<u>0.41</u>

7. In order to determine additional payments for students who are English language learners, the superintendent of public instruction shall assign cost factors as follows:

a. <u>Category 1 school districts:</u>	<u>0.40</u>
b. <u>Category 2 school districts:</u>	<u>0.40</u>
c. <u>Category 3 school districts:</u>	<u>0.40</u>
d. <u>Category 4 school districts:</u>	<u>0.41</u>
e. <u>Category 5 school districts:</u>	<u>0.76</u>
f. <u>Category 6 school districts:</u>	<u>0.91</u>

SECTION 4. AMENDMENT. Section 15.1-27-08 of the North Dakota Century Code is amended and reenacted as follows:

15.1-27-08. Per student payments - Unaccredited high schools.

1. If a school district operates an unaccredited high school becomes unaccredited, the per student payment to which the school district is entitled during the first year in which the high school is unaccredited is the amount established determined by using the base cost factor in section 15.1-27-04 subsection 2 of section 15.1-27-04.1. The school district is not entitled to the amount that results from applying the weighting cost factors provided in subsections 3 through 7 of section 15.1-27-06 15.1-27-04.1.
2. In each successive year, the per student payment to which the school district is entitled for each student in the unaccredited high school must be reduced by an additional two hundred dollars. If a school regains its accreditation, the school district is entitled to the per student payments provided for accredited schools for the entire school year in which the school becomes accredited.

SECTION 5. AMENDMENT. Section 15.1-27-09 of the North Dakota Century Code is amended and reenacted as follows:

15.1-27-09. Per student payments - Unaccredited elementary schools.

1. If a school district operates an unaccredited elementary school, the per student payment to which the school district is entitled during the first year in which the elementary school is unaccredited is the amount established in section 15.1-27-04 determined by using the base cost factor in subsection 2 of section 15.1-27-04.1. The school district is not entitled to the amount that results from applying the weighting cost factors provided in subsections 3 through 7 of section 15.1-27-07 15.1-27-04.1.

2. In each successive year, the ~~per student~~ payment to which the school district is entitled for each student in the unaccredited elementary school must be reduced by an additional two hundred dollars. If a school regains its accreditation, the school district is entitled to the per student payments provided for accredited schools for the entire school year in which the school becomes accredited.

SECTION 6. AMENDMENT. Section 15.1-27-18 of the North Dakota Century Code is amended and reenacted as follows:

15.1-27-18. Per student payments - Eligibility - Minimum amounts.

1. In order to be counted for the purpose of calculating per student payments, as provided for by this chapter, a high school student must be enrolled in at least four high school units. The units may include career and technical education courses offered in accordance with chapter 15-20.1 and courses that are approved by the superintendent of public instruction and offered by another high school district.
2. If a student is enrolled for graduation in a nonpublic school or if a student is taking fewer than four high school units and is enrolled in an approved alternative high school education program, the school district in which the student is enrolled is entitled to receive proportionate payments.
3. ~~Each high school district must receive at least as much in total per student payments as it would have received if it had the highest number of students in the next lower weighting category.~~

SECTION 7. AMENDMENT. Section 15.1-27-20 of the North Dakota Century Code is amended and reenacted as follows:

15.1-27-20. Per student payments - Claim by school district - Appeal.

1. Upon the completion of student registration and in no event later than September tenth of each year, the business manager of a school district claiming payments from state funds under the provisions of this chapter shall file a claim in the form and manner prescribed by the superintendent of public instruction. The business manager must provide the number of registered high school and elementary school students for whom payments are claimed and any other information requested by the superintendent of public instruction.
2. The superintendent of public instruction shall compute the per student payments on the basis of the previous year's average daily membership less the number of students attending school during the current school year in another district under the provisions of open enrollment or the current year's fall enrollment, whichever provides the greater total payment. The superintendent shall make adjustments in the subsequent year according to a comparison between the average daily membership for the year for which the adjusted payment is being made and the year preceding the year for which the adjusted payment is being made, whichever is greater, for grade levels that existed in both years. The greater of the two preceding years' average daily membership must be used in computing any adjustment in a district's per student aid payments.
3. ~~School districts educating children of agricultural migratory workers and school districts offering approved summer courses during the months of June, July, and August are not restricted to payments for a one hundred eighty-day school term.~~

- 4- Upon termination of the school year, the business manager of each school district that has received payments from state funds under the provisions of this chapter shall file with the school board a verified statement of the name, residence, and membership of each student and the units of high school work taken by each enrolled student.
- 5- 4. On or before June thirtieth of each year, the school board shall certify to the superintendent of public instruction, in the form and manner prescribed by the superintendent, the students in average daily membership for the recently completed school year. The superintendent shall notify the school district of any student average daily membership that is disallowed.
- 6- 5. A district may appeal the determination of the superintendent by submitting a written appeal to the superintendent of public instruction on or before September fifteenth of the year in which the determination is made. The superintendent of public instruction may modify the determination if the evidence submitted by the district justifies a modification. Upon appeal, or in a case when no timely appeal is made, the determination of the superintendent of public instruction is final.

SECTION 8. AMENDMENT. Section 15.1-29-12 of the North Dakota Century Code is amended and reenacted as follows:

15.1-29-12. Tuition payments - Determination.

1. Except as provided in section 15.1-29-13, a school district sending a student to another district for purposes of education shall pay the full cost of education incurred by the admitting district.
2.
 - a. The admitting district shall determine the cost of education per student for its kindergarten, elementary, and high school students on the basis of its average daily membership and those expenditures permitted in determining the cost of education per student in section 15.1-27-03.
 - b. To the cost of education per student, the admitting district shall add the state average capital outlay per student. The state average capital outlay per student is determined by dividing the total of all school districts' annual expenditures for sinking and interest funds, tax receipts to the building funds, and general fund expenditures for capital outlay by the average daily membership of the state.
 - c. The admitting district shall subtract the following from the amount arrived at under subdivision b:
 - (1) The ~~weighted~~ per student base payment received by the admitting district, ~~less the average amount per North Dakota resident student enrolled in the school district realized from the deductions applied under section 15.1-27-06; and~~
 - (2) Any credit for taxes paid to the admitting district by the student's parent.
 - d. The amount remaining is the full cost of education incurred by the admitting district and the tuition amount payable for the individual student.
3. If the student's school district of residence and the student's parent are both paying tuition, the credit allowed under subdivision c of subsection 2 for taxes paid to the admitting district by the student's parent must be

proportionately credited to the student's district of residence and the student's parent.

4. This chapter does not affect the right of a school board to charge and collect tuition from students who are not residents of this state, in accordance with section 15.1-29-02.

SECTION 9. AMENDMENT. Section 15.1-31-03 of the North Dakota Century Code is amended and reenacted as follows:

15.1-31-03. Open enrollment - Per student aid - Tuition apportionment.

1. Once a student is enrolled in an admitting district, the student must remain enrolled in the admitting district until:
 - a. The student graduates;
 - b. The student relocates to another district;
 - c. The student's parent applies for enrollment in another school district; or
 - d. The student's parent notifies the student's school district of residence that the student will attend school in the school district of residence the following year.
2. Payment for per student aid must be made to the admitting district in accordance with chapter 15.1-27.
3. ~~For purposes of tuition apportionment payments, a student whose application is approved under this section is considered a resident of the admitting district.~~
4. Except as specifically provided in this chapter, chapter 15.1-29 does not apply to students involved in open enrollment.

SECTION 10. AMENDMENT. Section 15.1-31-07 of the North Dakota Century Code is amended and reenacted as follows:

15.1-31-07. Students not subject to this chapter. If a student, as a result of a school district dissolution or reorganization, resides in a district other than the one the student chooses to attend at the time of the dissolution or reorganization, the student is not subject to this chapter and may attend school in the chosen school district. ~~Notwithstanding section 15.1-28-03, the superintendent of public instruction shall forward payments from the state tuition fund made on behalf of the student to the student's chosen school district.~~ The student may not be considered a student in average daily membership in the student's school district of residence for purposes of section 15.1-31-02.

SECTION 11. AMENDMENT. Section 15.1-32-14 of the North Dakota Century Code is amended and reenacted as follows:

15.1-32-14. Special education per student payments.

1. A student with disabilities who receives special education services is deemed to be enrolled in the student's school district of residence for purposes of calculating per student payments.
2. ~~An additional prorated per student payment may be made if a student with disabilities attends a special education summer program approved by the~~

~~superintendent of public instruction, provided the student's individualized education program or services plan requires that the student attend a special education summer program.~~

- 3- If a student who is enrolled in a nonpublic school receives special education services in a public school, the superintendent of public instruction shall forward a proportionate per student payment to the school district in which the student receives the services.
- 4- 3. a. If in the opinion of an individualized education program team or a services plan team a student is unable to attend a public school in the special education unit to which the student's school district of residence belongs, the student's school district of residence shall contract with another public school that:
- (1) Does not belong to the same special education unit;
 - (2) Is located in this state;
 - (3) Is willing to admit the student; and
 - (4) Is able to provide appropriate services to the student.
- b. The superintendent of public instruction shall approve in advance the terms of the contract and the services to be provided by the admitting school.
- c. The contract must provide that the student's school district of residence agrees to pay to the district in which the admitting school is located, as part of the cost of educating the student for the school year, an amount equal to two and one-half times the state average per student elementary or high school cost, depending upon the student's level of enrollment, plus twenty percent of all remaining costs. The amount paid may not exceed the actual per student cost incurred by the admitting school.
- d. The liability of the student's school district of residence must be reduced proportionately if the student attends the admitting school for less than an entire school year.
- e. Upon being notified by the admitting district that tuition payments provided for by this section are due and unpaid, the superintendent of public instruction, after verification, shall withhold all state aid payments to which the student's school district of residence is entitled until the tuition due has been paid.
- f. The superintendent of public instruction shall provide to the school district, within the limits of legislative appropriations, an amount equal to eighty percent of the remainder of the actual cost of educating the student with disabilities not covered by other payments or credits.

SECTION 12. AMENDMENT. Section 57-15-01.1 of the North Dakota Century Code is amended and reenacted as follows:

57-15-01.1. Protection of taxpayers and taxing districts. Each taxing district may levy the lesser of the amount in dollars as certified in the budget of the governing body, or the amount in dollars as allowed in this section, subject to the following:

1. No taxing district may levy more taxes expressed in dollars than the amounts allowed by this section.

2. For purposes of this section:

- a. "Base year" means the taxing district's taxable year with the highest amount levied in dollars in property taxes of the three taxable years immediately preceding the budget year. For a park district general fund the "amount levied in dollars in property taxes" is the sum of amounts levied in dollars in property taxes for the general fund under section 57-15-12 including any additional levy approved by the electors, the insurance reserve fund under section 32-12.1-08, the employee health care program under section 40-49-12, the public recreation system under section 40-55-09 including any additional levy approved by the electors, forestry purposes under section 57-15-12.1 except any additional levy approved by the electors, pest control under section 4-33-11, and handicapped person programs and activities under section 57-15-60;
- b. "Budget year" means the taxing district's year for which the levy is being determined under this section;
- c. "Calculated mill rate" means the mill rate that results from dividing the base year taxes levied by the sum of the taxable value of the taxable property in the base year plus the taxable value of the property exempt by local discretion or charitable status, calculated in the same manner as the taxable property; and
- d. "Property exempt by local discretion or charitable status" means property exempted from taxation as new or expanding businesses under chapter 40-57.1; improvements to property under chapter 57-02.2; or buildings belonging to institutions of public charity, new single-family residential or townhouse or condominium property, property used for early childhood services, or pollution abatement improvements under section 57-02-08.

3. A taxing district may elect to levy the amount levied in dollars in the base year. Any levy under this section must be specifically approved by a resolution approved by the governing body of the taxing district. Before determining the levy limitation under this section, the dollar amount levied in the base year must be:

- a. Reduced by an amount equal to the sum determined by application of the base year's calculated mill rate for that taxing district to the final base year taxable valuation of any taxable property and property exempt by local discretion or charitable status which is not included in the taxing district for the budget year but was included in the taxing district for the base year.
- b. Increased by an amount equal to the sum determined by the application of the base year's calculated mill rate for that taxing district to the final budget year taxable valuation of any taxable property or property exempt by local discretion or charitable status which was not included in the taxing district for the base year but which is included in the taxing district for the budget year.
- c. Reduced to reflect expired temporary mill levy increases authorized by the electors of the taxing district.

4. In addition to any other levy limitation factor under this section, a taxing district may increase its levy in dollars to reflect new or increased mill levies authorized by the legislative assembly or authorized by the electors of the taxing district.

5. Under this section a taxing district may supersede any applicable mill levy limitations otherwise provided by law, or a taxing district may levy up to the mill levy limitations otherwise provided by law without reference to this section, but the provisions of this section do not apply to the following:
 - a. Any irrevocable tax to pay bonded indebtedness levied pursuant to section 16 of article X of the Constitution of North Dakota.
 - b. The one-mill levy for the state medical center authorized by section 10 of article X of the Constitution of North Dakota.
 - c. School districts.
6. ~~A school district choosing to determine its levy authority under this section may apply subsection 3 only to the amount in dollars levied for general fund purposes under section 57-15-14 or, if the levy in the base year included separate general fund and special fund levies under sections 57-15-14 and 57-15-14.2, the school district may apply subsection 3 to the total amount levied in dollars in the base year for both the general fund and special fund accounts. School district levies under any section other than section 57-15-14 may be made within applicable limitations but those levies are not subject to subsection 3.~~
7. Optional levies under this section may be used by any city or county that has adopted a home rule charter unless the provisions of the charter supersede state laws related to property tax levy limitations.

SECTION 13. AMENDMENT. Section 57-15-14 of the North Dakota Century Code is amended and reenacted as follows:

57-15-14. Tax levy limitations in school districts. The aggregate amount levied each year for the purposes listed in section 57-15-14.2 by any school district; ~~except the Fargo school district,~~ may not exceed the amount in dollars which the school district levied for the prior school year ~~plus eighteen percent up to a general fund levy of one hundred eighty five~~ produced by a levy of eighty mills on the dollar of the taxable valuation of the district, except that:

1. ~~In any school district having a total population in excess of four thousand according to the last federal decennial census:~~
 - a. ~~There may be levied any specific number of mills that. A levy under this section may not be imposed unless upon resolution of the school board the levy has been submitted to and approved by a majority sixty percent of the qualified electors voting upon the question at any regular or special school district election. Approval by electors of a levy under this section is valid for no more than five taxable years and the question of extending levy authority beyond that time must be resubmitted to the electors of the district.~~
 - b. ~~There is no limitation upon the taxes which may be levied if upon resolution of the school board of any such district the removal of the mill levy limitation has been submitted to and approved by a majority of the qualified electors voting at any regular or special election upon such question.~~
2. ~~In any school district having a total population of less than four thousand, there may be levied any specific number of mills that upon resolution of the school board has been approved by fifty five percent of the qualified electors voting upon the question at any regular or special school election.~~

- 3- ~~In any school district in which the total assessed valuation of property has increased twenty percent or more over the prior year and in which as a result of that increase the school district is entitled to less in state aid payments provided in chapter 15.1-27 because of the deduction required in section 15.1-27-05, there may be levied any specific number of mills more in dollars than was levied in the prior year up to a general fund levy of one hundred eighty five mills on the dollar of the taxable valuation of the school district. The additional levy authorized by this subsection may be levied for not more than two years because of any twenty percent or greater annual increase in assessed valuation. The total amount of revenue generated in excess of the eighteen percent increase which is otherwise permitted by this section may not exceed the amount of state aid payments lost as a result of applying the deduction provided in section 15.1-27-05 to the increased assessed valuation of the school district in a one year period.~~

The question of authorizing or discontinuing ~~such specific number of mills authority or~~ unlimited taxing authority in any school district under this section must be submitted to the qualified electors of the school district at the next regular or special election upon resolution of the school board or upon the filing with the school board of a petition containing the signatures of qualified electors of the district equal in number to twenty percent of the number of persons enumerated in the school census for that district for the most recent year such census was taken, unless such census is greater than four thousand in which case only fifteen percent of the number of persons enumerated in the school census is required. However, not fewer than twenty-five signatures are required unless the district has fewer than twenty-five qualified electors, in which case the petition must be signed by not less than twenty-five percent of the qualified electors of the district. In those districts with fewer than twenty-five qualified electors, the number of qualified electors in the district must be determined by the county superintendent for such county in which such school is located. However, the approval of discontinuing either such authority does not affect the tax levy in the calendar year in which the election is held. The election must be held in the same manner and subject to the same conditions as provided in this section for the first election upon the question of authorizing the mill levy.

SECTION 14. AMENDMENT. Section 57-38-29 of the North Dakota Century Code is amended and reenacted as follows:

57-38-29. Optional method of computing tax - Surtax. Notwithstanding the other provisions of this chapter, an individual, estate, or trust may elect to determine state income tax liability by applying the provisions of this section. A tax is hereby imposed upon every individual, estate, or trust to be levied, collected, and paid annually with respect to the taxable income of such individual, estate, or trust as defined in this chapter, computed at the following rates:

1. On taxable income not in excess of three thousand dollars, a tax of two and sixty-seven hundredths percent.
2. On taxable income in excess of three thousand dollars and not in excess of five thousand dollars, a tax of four percent.
3. On taxable income in excess of five thousand dollars and not in excess of eight thousand dollars, a tax of five and thirty-three hundredths percent.
4. On taxable income in excess of eight thousand dollars and not in excess of fifteen thousand dollars, a tax of six and sixty-seven hundredths percent.
5. On taxable income in excess of fifteen thousand dollars and not in excess of twenty-five thousand dollars, a tax of eight percent.

6. On taxable income in excess of twenty-five thousand dollars and not in excess of thirty-five thousand dollars, a tax of nine and thirty-three hundredths percent.
7. On taxable income in excess of thirty-five thousand dollars and not in excess of fifty thousand dollars, a tax of ten and sixty-seven hundredths percent.
8. On taxable income in excess of fifty thousand dollars, a tax of twelve percent.

In addition to the tax otherwise determined under this section, an individual, estate, or trust is subject to a surtax of thirty-three percent of the amount otherwise determined under this section.

SECTION 15. AMENDMENT. Section 57-38-30 of the North Dakota Century Code is amended and reenacted as follows:

57-38-30. Imposition and rate of tax on corporations - Surtax. A tax is hereby imposed upon the taxable income of every domestic and foreign corporation which must be levied, collected, and paid annually as in this chapter provided:

1.
 - a. For the first three thousand dollars of taxable income, at the rate of two and six-tenths percent.
 - b. On all taxable income above three thousand dollars and not in excess of eight thousand dollars, at the rate of four and one-tenth percent.
 - c. On all taxable income above eight thousand dollars and not in excess of twenty thousand dollars, at the rate of five and six-tenths percent.
 - d. On all taxable income above twenty thousand dollars, and not in excess of thirty thousand dollars, at the rate of six and four-tenths percent.
 - e. On all taxable income above thirty thousand dollars, at the rate of seven percent.
2. A corporation that has paid North Dakota alternative minimum tax in years beginning before January 1, 1991, may carry over any alternative minimum tax credit remaining to the extent of the regular income tax liability of the corporation for a period not to exceed four taxable years.
3. In addition to the tax otherwise determined under this section, a corporation is subject to a surtax of thirty-three percent of the amount otherwise determined under this section.

SECTION 16. A new subsection to section 57-38-30.3 of the North Dakota Century Code is created and enacted as follows:

In addition to the tax otherwise determined under this section, an individual, estate, or trust is subject to a surtax of thirty-three percent of the amount otherwise determined under this section.

SECTION 17. AMENDMENT. Section 57-38-55 of the North Dakota Century Code is amended and reenacted as follows:

57-38-55. Disposition of revenues. As soon as practicable, after receipt thereof, the tax commissioner shall turn over to the state treasurer all income taxes collected by the tax commissioner. The state treasurer shall issue a receipt for such

collections, which must be made a permanent record in the office of the tax commissioner. Such moneys must be deposited by the state treasurer to the credit of the general fund for the purpose of defraying the general expenses of the state government except all revenue from the surtax imposed under sections 57-38-29, 57-38-30, and 57-38-30.3 must be deposited in the education tax equity fund.

SECTION 18. A new subsection to section 57-39.2-02.1 of the North Dakota Century Code is created and enacted as follows:

There is imposed on the gross receipts from all sales at retail otherwise taxable under this chapter a separate and additional tax of two percent.

SECTION 19. AMENDMENT. Section 57-39.2-26 of the North Dakota Century Code is amended and reenacted as follows:

57-39.2-26. Allocation of revenue. All Except as otherwise provided in this section and section 57-39.2-26.1, all moneys collected and received under this chapter must be paid into the state treasury and must be credited by the state treasurer to the general fund. Moneys deposited with the commissioner as security for the payment of tax, penalties, or costs due must be deposited and accounted for as provided in subsection 3 of section 57-39.2-12. All revenue from separate and additional taxes imposed under section 12 of this Act, sections 57-39.5-02, 57-39.6-02, section 16 of this Act, and section 57-40.3-02 must be deposited in the education tax equity fund and must not be considered as net sales, use, and motor vehicle excise tax collections under section 57-39.2-26.1.

SECTION 20. AMENDMENT. Section 57-39.5-02 of the North Dakota Century Code is amended and reenacted as follows:

57-39.5-02. (Effective after December 31, 2005) Imposition - Exemptions. There is imposed a tax of three percent upon the gross receipts of retailers from all sales at retail, including the leasing or renting, of farm machinery or irrigation equipment used exclusively for agricultural purposes. Gross receipts from sales at retail of farm machinery or irrigation equipment are exempted from the tax imposed by this chapter when the sale, lease, or rental is made to a purchaser or lessor who is entitled to a sales and use tax exemption under subsection 6 or 12 of section 57-39.2-04 on otherwise taxable sales at retail. There are specifically exempted from the tax imposed by this chapter the gross receipts from the sale or lease of used farm machinery, farm machinery repair parts, or used irrigation equipment used exclusively for agricultural purposes. For purposes of this section, "used" means:

1. Tax under this chapter or chapter 57-39.2 or 57-40.2 has been paid on a previous sale;
2. Originally purchased outside this state and previously owned by a farmer; or
3. Has been under lease or rental for three years or more.

There is imposed on the gross receipts from all sales at retail otherwise taxable under this chapter a separate and additional tax of two percent.

SECTION 21. AMENDMENT. Section 57-39.6-02 of the North Dakota Century Code is amended and reenacted as follows:

57-39.6-02. (Effective after December 31, 2005) Gross receipts tax on alcoholic beverages - Exemption. There is imposed a tax of seven percent on the gross receipts of retailers from all sales at retail of alcoholic beverages. Gross receipts from sales at retail of alcoholic beverages are exempted from the tax imposed by this chapter when the sale is made to a purchaser who is entitled to a sales and use tax

exemption under subsection 6 or 12 of section 57-39.2-04 on otherwise taxable sales. There is imposed on the gross receipts from all sales at retail otherwise taxable under this chapter a separate and additional tax of two percent.

SECTION 22. A new subsection to section 57-40.2-02.1 of the North Dakota Century Code is created and enacted as follows:

There is imposed a separate and additional tax of two percent of the purchase price or fair market value of property otherwise subject to taxes under this chapter.

SECTION 23. AMENDMENT. Section 57-40.3-02 of the North Dakota Century Code is amended and reenacted as follows:

57-40.3-02. Tax imposed. There is hereby imposed an excise tax at the rate of five percent on the purchase price of any motor vehicle purchased or acquired either in or outside of the state of North Dakota for use on the streets and highways of this state and required to be registered under the laws of this state. There is imposed on the gross receipts from all sales at retail otherwise taxable under this chapter a separate and additional tax of two percent.

SECTION 24. REPEAL. Sections 15.1-07-28, 15.1-12-11.1, 15.1-12-12, 15.1-27-04, 15.1-27-05, 15.1-27-06, 15.1-27-07, 15.1-27-10, 15.1-27-11, 15.1-27-12, 15.1-27-14, 15.1-27-15, 15.1-27-16, 15.1-27-17, 15.1-27-19, 15.1-27-21, 15.1-27-32, 15.1-27-33, 15.1-27-36, 15.1-27-37, 15.1-27-38, 15.1-27-40, and 15.1-28-03 of the North Dakota Century Code are repealed.

SECTION 25. EFFECTIVE DATE. Sections 1, 12, and 13 of this Act are effective for taxable years beginning after December 31, 2005. Sections 14, 15, 16, and 17 of this Act are effective for taxable years beginning after December 31, 2004. Sections 18, 19, 22, and 23 of this Act are effective for taxable events occurring after June 30, 2005. Sections 20 and 21 of this Act are effective for taxable events occurring after December 31, 2005."

Renumber accordingly

PROPOSED AMENDMENTS TO HOUSE BILL NO. 1512

Page 1, line 1, after "A BILL" replace the remainder of the bill with "for an Act to create and enact section 15.1-27-04.1, a new subsection to section 57-38-30.3, a new subsection to section 57-39.2-02.1, and a new subsection to section 57-40.2-02.1 of the North Dakota Century Code, relating to school district cost factors, sales and use taxes and income taxes; to amend and reenact sections 15.1-09-47, 15.1-23-19, 15.1-27-08, 15.1-27-09, 15.1-27-18, 15.1-27-20, 15.1-29-12, 15.1-31-03, 15.1-31-07, 15.1-32-14, 57-15-01.1, 57-15-14, 57-35.3-03, 57-38-29, 57-38-30, and 57-38-55, subsection 3 of section 57-38.4-02, and sections 57-39.2-26, 57-39.5-02, 57-39.6-02, and 57-40.3-02 of the North Dakota Century Code, relating to the distribution of per student payments, school district property tax levies, financial institutions taxes, corporate and individual income taxes, and sales, use, and motor vehicle excise taxes; to provide hold harmless payments; to repeal sections 15.1-07-28, 15.1-12-11.1, 15.1-12-11.2, 15.1-27-04, 15.1-27-05, 15.1-27-06, 15.1-27-07, 15.1-27-10, 15.1-27-11, 15.1-27-12, 15.1-27-14, 15.1-27-15, 15.1-27-16, 15.1-27-17, 15.1-27-19, 15.1-27-21, 15.1-27-32, 15.1-27-33, 15.1-27-36, 15.1-27-37, 15.1-27-38, 15.1-27-40, and 15.1-28-03 of the North Dakota Century Code, relating to state aid payments to school districts, reorganization bonuses, joint powers association payments, the school district equalization factor, and supplemental payments; and to provide an effective date.

BE IT ENACTED BY THE LEGISLATIVE ASSEMBLY OF NORTH DAKOTA:

SECTION 1. AMENDMENT. Section 15.1-09-47 of the North Dakota Century Code is amended and reenacted as follows:

15.1-09-47. Board of education of city of Fargo - Taxing authority.

1. The board of education of the city of Fargo may levy taxes, as necessary for any of the following purposes:
 - a. To purchase, exchange, lease, or improve sites for schools.
 - b. To build, purchase, lease, enlarge, alter, improve, and repair schools and their appurtenances.
 - c. To procure, exchange, improve, and repair school apparatus, books, furniture, and appendages, but not the furnishing of textbooks to any student whose parent is unable to furnish the same.
 - d. To provide fuel.
 - e. To defray the contingent expenses of the board, including the compensation of employees.
 - f. To pay teacher salaries after the application of public moneys, which may by law be appropriated and provided for that purpose.
2. ~~The question of authorizing or discontinuing the unlimited taxing authority of the board of education of the city of Fargo must be submitted to the qualified electors of the Fargo school district at the next regular election upon resolution of the board of education or upon filing with the board a petition containing the signatures of qualified electors of the district equal in number to twenty percent of the individuals enumerated in the most recent~~

~~school district census. However, if the electors approve a discontinuation of the unlimited taxing authority, their approval of the discontinuation may not affect the tax levy effective for the calendar year in which the election is held. In addition, the minimum levy may not be less than the levy that was in force at the time of the election. The board may increase determine its levy limitations for general fund purposes in accordance with section 57-15-01. If the district experiences growing enrollment, the board may increase the levy by an amount equal to the amount levied the preceding year per student times the number of additional students enrolled during the new year 57-15-14.~~

SECTION 2. AMENDMENT. Section 15.1-23-19 of the North Dakota Century Code is amended and reenacted as follows:

15.1-23-19. Home education - State aid to school districts. For purposes of allocating state aid to school districts, a child receiving home education is deemed enrolled in the child's school district of residence if the child is monitored by an individual who is licensed to teach by the education standards and practices board or approved to teach by the education standards and practices board and employed by the public school district in which the child resides. A school district is entitled to fifty percent of the per student payment provided in section 15.1-27-04 times the appropriate cost factor in section 15.1-27-06 or 15.1-27-07 for each child receiving home education. If a child receiving home education is enrolled in public school classes, proportionate payments must be made. The total amount may not exceed the equivalent of one full per student base payment times the appropriate weighting cost factor.

SECTION 3. Section 15.1-27-04.1 of the North Dakota Century Code is created and enacted as follows:

15.1-27-04.1. School district categories - Cost factors - Payment.

1. In order to determine state aid to education, the superintendent of public instruction shall recognize the following categories of school districts:
 - a. Category 1 school districts are elementary districts having fewer than one hundred students in average daily membership;
 - b. Category 2 school districts are elementary districts having at least one hundred students in average daily membership;
 - c. Category 3 school districts are high school districts having fewer than one hundred fifty students in average daily membership;
 - d. Category 4 school districts are high school districts having one hundred fifty to two hundred seventy-five students in average daily membership;
 - e. Category 5 school districts are high school districts having two hundred seventy-six to two thousand eight hundred students in average daily membership; and
 - f. Category 6 school districts are high school districts having more than two thousand eight hundred students in average daily membership.
2. In order to determine per student payments, the superintendent of public instruction shall assign base cost factors as follows:
 - a. Category 1 school districts: 1.93
 - b. Category 2 school districts: 1.29

- c. Category 3 school districts: 1.65
- d. Category 4 school districts: 1.08
- e. Category 5 school districts: 1.00
- f. Category 6 school districts: 1.11

3. In order to determine additional payments for students who are mildly disabled, the superintendent of public instruction shall assign cost factors as follows:

- a. Category 1 school districts: 0.52
- b. Category 2 school districts: 0.82
- c. Category 3 school districts: 0.65
- d. Category 4 school districts: 0.91
- e. Category 5 school districts: 1.08
- f. Category 6 school districts: 0.71

4. In order to determine additional payments for students who are moderately disabled, the superintendent of public instruction shall assign cost factors as follows:

- a. Category 1 school districts: 0.49
- b. Category 2 school districts: 0.79
- c. Category 3 school districts: 0.62
- d. Category 4 school districts: 0.93
- e. Category 5 school districts: 3.08
- f. Category 6 school districts: 2.12

5. In order to determine additional payments for students who are severely disabled, the superintendent of public instruction shall assign cost factors as follows:

- a. Category 1 school districts: 0.98
- b. Category 2 school districts: 1.70
- c. Category 3 school districts: 1.30
- d. Category 4 school districts: 2.02
- e. Category 5 school districts: 6.00
- f. Category 6 school districts: 4.99

6. In order to determine additional payments for students who are at-risk, the superintendent of public instruction shall assign cost factors as follows:

- a. Category 1 school districts: 0.18

- b. Category 2 school districts: 0.30
- c. Category 3 school districts: 0.25
- d. Category 4 school districts: 0.31
- e. Category 5 school districts: 0.37
- f. Category 6 school districts: 0.41

7. In order to determine additional payments for students who are English language learners, the superintendent of public instruction shall assign cost factors as follows:

- a. Category 1 school districts: 0.40
- b. Category 2 school districts: 0.40
- c. Category 3 school districts: 0.40
- d. Category 4 school districts: 0.41
- e. Category 5 school districts: 0.76
- f. Category 6 school districts: 0.91

SECTION 4. AMENDMENT. Section 15.1-27-08 of the North Dakota Century Code is amended and reenacted as follows:

15.1-27-08. Per student payments - Unaccredited high schools.

1. If a school district operates an unaccredited high school becomes unaccredited, the per student payment to which the school district is entitled during the first year in which the high school is unaccredited is the amount established determined by using the base cost factor in section 15.1-27-04 subsection 2 of section 15.1-27-04.1. The school district is not entitled to the amount that results from applying the weighting cost factors provided in subsections 3 through 7 of section 15.1-27-06 15.1-27-04.1.
2. In each successive year, the per student payment to which the school district is entitled for each student in the unaccredited high school must be reduced by an additional two hundred dollars. If a school regains its accreditation, the school district is entitled to the per student payments provided for accredited schools for the entire school year in which the school becomes accredited.

SECTION 5. AMENDMENT. Section 15.1-27-09 of the North Dakota Century Code is amended and reenacted as follows:

15.1-27-09. Per student payments - Unaccredited elementary schools.

1. If a school district operates an unaccredited elementary school, the per student payment to which the school district is entitled during the first year in which the elementary school is unaccredited is the amount established in section 15.1-27-04 determined by using the base cost factor in subsection 2 of section 15.1-27-04.1. The school district is not entitled to the amount that results from applying the weighting cost factors provided in subsections 3 through 7 of section 15.1-27-07 15.1-27-04.1.

2. In each successive year, the ~~per student~~ payment to which the school district is entitled for each student in the unaccredited elementary school must be reduced by an additional two hundred dollars. If a school regains its accreditation, the school district is entitled to the per student payments provided for accredited schools for the entire school year in which the school becomes accredited.

SECTION 6. AMENDMENT. Section 15.1-27-18 of the North Dakota Century Code is amended and reenacted as follows:

15.1-27-18. Per student payments - Eligibility - Minimum amounts.

1. In order to be counted for the purpose of calculating per student payments, as provided for by this chapter, a high school student must be enrolled in at least four high school units. The units may include career and technical education courses offered in accordance with chapter 15-20.1 and courses that are approved by the superintendent of public instruction and offered by another high school district.
2. If a student is enrolled for graduation in a nonpublic school or if a student is taking fewer than four high school units and is enrolled in an approved alternative high school education program, the school district in which the student is enrolled is entitled to receive proportionate payments.
3. ~~Each high school district must receive at least as much in total per student payments as it would have received if it had the highest number of students in the next lower weighting category.~~

SECTION 7. AMENDMENT. Section 15.1-27-20 of the North Dakota Century Code is amended and reenacted as follows:

15.1-27-20. Per student payments - Claim by school district - Appeal.

1. Upon the completion of student registration and in no event later than September tenth of each year, the business manager of a school district claiming payments from state funds under the provisions of this chapter shall file a claim in the form and manner prescribed by the superintendent of public instruction. The business manager must provide the number of registered high school and elementary school students for whom payments are claimed and any other information requested by the superintendent of public instruction.
2. The superintendent of public instruction shall compute the per student payments on the basis of the previous year's average daily membership less the number of students attending school during the current school year in another district under the provisions of open enrollment or the current year's fall enrollment, whichever provides the greater total payment. The superintendent shall make adjustments in the subsequent year according to a comparison between the average daily membership for the year for which the adjusted payment is being made and the year preceding the year for which the adjusted payment is being made, whichever is greater, for grade levels that existed in both years. The greater of the two preceding years' average daily membership must be used in computing any adjustment in a district's per student aid payments.
3. ~~School districts educating children of agricultural migratory workers and school districts offering approved summer courses during the months of June, July, and August are not restricted to payments for a one hundred eighty day school term.~~

4. Upon termination of the school year, the business manager of each school district that has received payments from state funds under the provisions of this chapter shall file with the school board a verified statement of the name, residence, and membership of each student and the units of high school work taken by each enrolled student.
5. 4. On or before June thirtieth of each year, the school board shall certify to the superintendent of public instruction, in the form and manner prescribed by the superintendent, the students in average daily membership for the recently completed school year. The superintendent shall notify the school district of any student average daily membership that is disallowed.
6. 5. A district may appeal the determination of the superintendent by submitting a written appeal to the superintendent of public instruction on or before September fifteenth of the year in which the determination is made. The superintendent of public instruction may modify the determination if the evidence submitted by the district justifies a modification. Upon appeal, or in a case when no timely appeal is made, the determination of the superintendent of public instruction is final.

SECTION 8. AMENDMENT. Section 15.1-29-12 of the North Dakota Century Code is amended and reenacted as follows:

15.1-29-12. Tuition payments - Determination.

1. Except as provided in section 15.1-29-13, a school district sending a student to another district for purposes of education shall pay the full cost of education incurred by the admitting district.
2.
 - a. The admitting district shall determine the cost of education per student for its kindergarten, elementary, and high school students on the basis of its average daily membership and those expenditures permitted in determining the cost of education per student in section 15.1-27-03.
 - b. To the cost of education per student, the admitting district shall add the state average capital outlay per student. The state average capital outlay per student is determined by dividing the total of all school districts' annual expenditures for sinking and interest funds, tax receipts to the building funds, and general fund expenditures for capital outlay by the average daily membership of the state.
 - c. The admitting district shall subtract the following from the amount arrived at under subdivision b:
 - (1) The ~~weighted~~ per student base payment received by the admitting district, ~~less the average amount per North Dakota resident student enrolled in the school district realized from the deductions applied under section 15.1-27-06;~~ and
 - (2) Any credit for taxes paid to the admitting district by the student's parent.
 - d. The amount remaining is the full cost of education incurred by the admitting district and the tuition amount payable for the individual student.
3. If the student's school district of residence and the student's parent are both paying tuition, the credit allowed under subdivision c of subsection 2 for taxes paid to the admitting district by the student's parent must be

proportionately credited to the student's district of residence and the student's parent.

4. This chapter does not affect the right of a school board to charge and collect tuition from students who are not residents of this state, in accordance with section 15.1-29-02.

SECTION 9. AMENDMENT. Section 15.1-31-03 of the North Dakota Century Code is amended and reenacted as follows:

15.1-31-03. Open enrollment - Per student aid - Tuition apportionment.

1. Once a student is enrolled in an admitting district, the student must remain enrolled in the admitting district until:
 - a. The student graduates;
 - b. The student relocates to another district;
 - c. The student's parent applies for enrollment in another school district; or
 - d. The student's parent notifies the student's school district of residence that the student will attend school in the school district of residence the following year.
2. Payment for per student aid must be made to the admitting district in accordance with chapter 15.1-27.
3. ~~For purposes of tuition apportionment payments, a student whose application is approved under this section is considered a resident of the admitting district.~~
4. Except as specifically provided in this chapter, chapter 15.1-29 does not apply to students involved in open enrollment.

SECTION 10. AMENDMENT. Section 15.1-31-07 of the North Dakota Century Code is amended and reenacted as follows:

15.1-31-07. Students not subject to this chapter. If a student, as a result of a school district dissolution or reorganization, resides in a district other than the one the student chooses to attend at the time of the dissolution or reorganization, the student is not subject to this chapter and may attend school in the chosen school district. ~~Notwithstanding section 15.1-29-02, the superintendent of public instruction shall forward payments from the state tuition fund made on behalf of the student to the student's chosen school district.~~ The student may not be considered a student in average daily membership in the student's school district of residence for purposes of section 15.1-31-02.

SECTION 11. AMENDMENT. Section 15.1-32-14 of the North Dakota Century Code is amended and reenacted as follows:

15.1-32-14. Special education per student payments.

1. A student with disabilities who receives special education services is deemed to be enrolled in the student's school district of residence for purposes of calculating per student payments.
2. ~~An additional prorated per student payment may be made if a student with disabilities attends a special education summer program approved by the~~

~~superintendent of public instruction, provided the student's individualized education program or services plan requires that the student attend a special education summer program.~~

3. If a student who is enrolled in a nonpublic school receives special education services in a public school, the superintendent of public instruction shall forward a proportionate per student payment to the school district in which the student receives the services.
4. 3. a. If in the opinion of an individualized education program team or a services plan team a student is unable to attend a public school in the special education unit to which the student's school district of residence belongs, the student's school district of residence shall contract with another public school that:
- (1) Does not belong to the same special education unit;
 - (2) Is located in this state;
 - (3) Is willing to admit the student; and
 - (4) Is able to provide appropriate services to the student.
- b. The superintendent of public instruction shall approve in advance the terms of the contract and the services to be provided by the admitting school.
- c. The contract must provide that the student's school district of residence agrees to pay to the district in which the admitting school is located, as part of the cost of educating the student for the school year, an amount equal to two and one-half times the state average per student elementary or high school cost, depending upon the student's level of enrollment, plus twenty percent of all remaining costs. The amount paid may not exceed the actual per student cost incurred by the admitting school.
- d. The liability of the student's school district of residence must be reduced proportionately if the student attends the admitting school for less than an entire school year.
- e. Upon being notified by the admitting district that tuition payments provided for by this section are due and unpaid, the superintendent of public instruction, after verification, shall withhold all state aid payments to which the student's school district of residence is entitled until the tuition due has been paid.
- f. The superintendent of public instruction shall provide to the school district, within the limits of legislative appropriations, an amount equal to eighty percent of the remainder of the actual cost of educating the student with disabilities not covered by other payments or credits.

SECTION 12. AMENDMENT. Section 57-15-01.1 of the North Dakota Century Code is amended and reenacted as follows:

57-15-01.1. Protection of taxpayers and taxing districts. Each taxing district may levy the lesser of the amount in dollars as certified in the budget of the governing body, or the amount in dollars as allowed in this section, subject to the following:

1. No taxing district may levy more taxes expressed in dollars than the amounts allowed by this section.

2. For purposes of this section:

- a. "Base year" means the taxing district's taxable year with the highest amount levied in dollars in property taxes of the three taxable years immediately preceding the budget year. For a park district general fund the "amount levied in dollars in property taxes" is the sum of amounts levied in dollars in property taxes for the general fund under section 57-15-12 including any additional levy approved by the electors, the insurance reserve fund under section 32-12.1-08, the employee health care program under section 40-49-12, the public recreation system under section 40-55-09 including any additional levy approved by the electors, forestry purposes under section 57-15-12.1 except any additional levy approved by the electors, pest control under section 4-33-11, and handicapped person programs and activities under section 57-15-60;
 - b. "Budget year" means the taxing district's year for which the levy is being determined under this section;
 - c. "Calculated mill rate" means the mill rate that results from dividing the base year taxes levied by the sum of the taxable value of the taxable property in the base year plus the taxable value of the property exempt by local discretion or charitable status, calculated in the same manner as the taxable property; and
 - d. "Property exempt by local discretion or charitable status" means property exempted from taxation as new or expanding businesses under chapter 40-57.1; improvements to property under chapter 57-02.2; or buildings belonging to institutions of public charity, new single-family residential or townhouse or condominium property, property used for early childhood services, or pollution abatement improvements under section 57-02-08.
3. A taxing district may elect to levy the amount levied in dollars in the base year. Any levy under this section must be specifically approved by a resolution approved by the governing body of the taxing district. Before determining the levy limitation under this section, the dollar amount levied in the base year must be:
- a. Reduced by an amount equal to the sum determined by application of the base year's calculated mill rate for that taxing district to the final base year taxable valuation of any taxable property and property exempt by local discretion or charitable status which is not included in the taxing district for the budget year but was included in the taxing district for the base year.
 - b. Increased by an amount equal to the sum determined by the application of the base year's calculated mill rate for that taxing district to the final budget year taxable valuation of any taxable property or property exempt by local discretion or charitable status which was not included in the taxing district for the base year but which is included in the taxing district for the budget year.
 - c. Reduced to reflect expired temporary mill levy increases authorized by the electors of the taxing district.
4. In addition to any other levy limitation factor under this section, a taxing district may increase its levy in dollars to reflect new or increased mill levies authorized by the legislative assembly or authorized by the electors of the taxing district.

5. Under this section a taxing district may supersede any applicable mill levy limitations otherwise provided by law, or a taxing district may levy up to the mill levy limitations otherwise provided by law without reference to this section, but the provisions of this section do not apply to the following:
 - a. Any irrepealable tax to pay bonded indebtedness levied pursuant to section 16 of article X of the Constitution of North Dakota.
 - b. The one-mill levy for the state medical center authorized by section 10 of article X of the Constitution of North Dakota.
 - c. School districts.
6. ~~A school district choosing to determine its levy authority under this section may apply subsection 3 only to the amount in dollars levied for general fund purposes under section 57-15-14 or, if the levy in the base year included separate general fund and special fund levies under sections 57-15-14 and 57-15-14.2, the school district may apply subsection 3 to the total amount levied in dollars in the base year for both the general fund and special fund accounts. School district levies under any section other than section 57-15-14 may be made within applicable limitations but these levies are not subject to subsection 3.~~
7. Optional levies under this section may be used by any city or county that has adopted a home rule charter unless the provisions of the charter supersede state laws related to property tax levy limitations.

SECTION 13. AMENDMENT. Section 57-15-14 of the North Dakota Century Code is amended and reenacted as follows:

57-15-14. Tax levy limitations in school districts. The aggregate amount levied each year for the purposes listed in section 57-15-14.2 by any school district; ~~except the Fargo school district;~~ may not exceed the amount in dollars which the school district levied for the prior school year plus eighteen percent up to a general fund levy of one hundred eighty five produced by a levy of eighty mills on the dollar of the taxable valuation of the district; ~~except that:~~

1. ~~In any school district having a total population in excess of four thousand according to the last federal decennial census:~~
 - a. ~~There may be levied any specific number of mills that.~~ A levy under this section may not be imposed except upon resolution adopted by a two-thirds vote of the school board has been submitted to and approved by a majority of the qualified electors voting upon the question at any regular or special school district election.
 - b. ~~There is no limitation upon the taxes which may be levied if upon resolution of the school board of any such district the removal of the mill levy limitation has been submitted to and approved by a majority of the qualified electors voting at any regular or special election upon such question.~~
2. ~~In any school district having a total population of less than four thousand, there may be levied any specific number of mills that upon resolution of the school board has been approved by fifty five percent of the qualified electors voting upon the question at any regular or special school election.~~
3. ~~In any school district in which the total assessed valuation of property has increased twenty percent or more over the prior year and in which as a result of that increase the school district is entitled to less in state aid~~

~~payments provided in chapter 15.1-27 because of the deduction required in section 15.1-27-05, there may be levied any specific number of mills more in dollars than was levied in the prior year up to a general fund levy of one hundred eighty five mills on the dollar of the taxable valuation of the school district. The additional levy authorized by this subsection may be levied for not more than two years because of any twenty percent or greater annual increase in assessed valuation. The total amount of revenue generated in excess of the eighteen percent increase which is otherwise permitted by this section may not exceed the amount of state aid payments lost as a result of applying the deduction provided in section 15.1-27-05 to the increased assessed valuation of the school district in a one year period.~~

The question of authorizing or discontinuing ~~such specific number of mills authority or unlimited taxing authority in any school district~~ under this section must be submitted to the qualified electors of the school district at the next regular or special election upon resolution of the school board or upon the filing with the school board of a petition containing the signatures of qualified electors of the district equal in number to twenty percent of the number of persons enumerated in the school census for that district for the most recent year such census was taken, unless such census is greater than four thousand in which case only fifteen percent of the number of persons enumerated in the school census is required. However, not fewer than twenty-five signatures are required unless the district has fewer than twenty-five qualified electors, in which case the petition must be signed by not less than twenty-five percent of the qualified electors of the district. In those districts with fewer than twenty-five qualified electors, the number of qualified electors in the district must be determined by the county superintendent for such county in which such school is located. However, the approval of discontinuing either such authority does not affect the tax levy in the calendar year in which the election is held. The election must be held in the same manner and subject to the same conditions as provided in this section for the first election upon the question of authorizing the mill levy.

SECTION 14. AMENDMENT. Section 57-35.3-03 of the North Dakota Century Code is amended and reenacted as follows:

57-35.3-03. Imposition and basis of tax - Surtax. An annual tax is imposed upon each financial institution for the grant to it of the privilege of transacting, or for the actual transacting by it, of business within this state during any part of each tax year. The tax is based upon and measured by the taxable income of the financial institution for the calendar year. The rate of tax is seven percent of taxable income, but the amount of tax may not be less than fifty dollars. In addition to the tax otherwise determined under this section, a financial institution is subject to a surtax of thirty-three percent of the amount otherwise determined under this section. Notwithstanding the provisions of section 57-35.3-08, the entire proceeds of the surtax under this section must be deposited in the education tax adequacy and equity fund.

SECTION 15. AMENDMENT. Section 57-38-29 of the North Dakota Century Code is amended and reenacted as follows:

57-38-29. Optional method of computing tax - Surtax. Notwithstanding the other provisions of this chapter, an individual, estate, or trust may elect to determine state income tax liability by applying the provisions of this section. A tax is hereby imposed upon every individual, estate, or trust to be levied, collected, and paid annually with respect to the taxable income of such individual, estate, or trust as defined in this chapter, computed at the following rates:

1. On taxable income not in excess of three thousand dollars, a tax of two and sixty-seven hundredths percent.
2. On taxable income in excess of three thousand dollars and not in excess of five thousand dollars, a tax of four percent.

3. On taxable income in excess of five thousand dollars and not in excess of eight thousand dollars, a tax of five and thirty-three hundredths percent.
4. On taxable income in excess of eight thousand dollars and not in excess of fifteen thousand dollars, a tax of six and sixty-seven hundredths percent.
5. On taxable income in excess of fifteen thousand dollars and not in excess of twenty-five thousand dollars, a tax of eight percent.
6. On taxable income in excess of twenty-five thousand dollars and not in excess of thirty-five thousand dollars, a tax of nine and thirty-three hundredths percent.
7. On taxable income in excess of thirty-five thousand dollars and not in excess of fifty thousand dollars, a tax of ten and sixty-seven hundredths percent.
8. On taxable income in excess of fifty thousand dollars, a tax of twelve percent.

In addition to the tax otherwise determined under this section, an individual, estate, or trust is subject to a surtax of thirty-three percent of the amount otherwise determined under this section.

SECTION 16. AMENDMENT. Section 57-38-30 of the North Dakota Century Code is amended and reenacted as follows:

57-38-30. Imposition and rate of tax on corporations - Surtax. A tax is hereby imposed upon the taxable income of every domestic and foreign corporation which must be levied, collected, and paid annually as in this chapter provided:

1. a. For the first three thousand dollars of taxable income, at the rate of two and six-tenths percent.
- b. On all taxable income above three thousand dollars and not in excess of eight thousand dollars, at the rate of four and one-tenth percent.
- c. On all taxable income above eight thousand dollars and not in excess of twenty thousand dollars, at the rate of five and six-tenths percent.
- d. On all taxable income above twenty thousand dollars, and not in excess of thirty thousand dollars, at the rate of six and four-tenths percent.
- e. On all taxable income above thirty thousand dollars, at the rate of seven percent.
2. A corporation that has paid North Dakota alternative minimum tax in years beginning before January 1, 1991, may carry over any alternative minimum tax credit remaining to the extent of the regular income tax liability of the corporation for a period not to exceed four taxable years.
3. In addition to the tax otherwise determined under this section, a corporation is subject to a surtax of thirty-three percent of the amount otherwise determined under this section.

SECTION 17. A new subsection to section 57-38-30.3 of the North Dakota Century Code is created and enacted as follows:

In addition to the tax otherwise determined under this section, an individual, estate, or trust is subject to a surtax of thirty-three percent of the amount otherwise determined under this section.

SECTION 18. AMENDMENT. Section 57-38-55 of the North Dakota Century Code is amended and reenacted as follows:

57-38-55. Disposition of revenues. As soon as practicable, after receipt thereof, the tax commissioner shall turn over to the state treasurer all income taxes collected by the tax commissioner. The state treasurer shall issue a receipt for such collections, which must be made a permanent record in the office of the tax commissioner. Such moneys must be deposited by the state treasurer to the credit of the general fund for the purpose of defraying the general expenses of the state government except all revenue from the surtax imposed under sections 57-38-29, 57-38-30, and 57-38-30.3 must be deposited in the education tax adequacy and equity fund.

SECTION 19. AMENDMENT. Subsection 3 of section 57-38.4-02 of the North Dakota Century Code is amended and reenacted as follows:

3. In addition to the tax imposed under ~~subsection~~ subsections 1 and 3 of section 57-38-30, there is imposed an additional tax of three and one-half percent of taxable income which must be levied, collected, and paid annually in the same manner as provided in chapter 57-38.

SECTION 20. A new subsection to section 57-39.2-02.1 of the North Dakota Century Code is created and enacted as follows:

There is imposed on the gross receipts from all sales at retail otherwise taxable under this chapter a separate and additional tax of two percent.

SECTION 21. AMENDMENT. Section 57-39.2-26 of the North Dakota Century Code is amended and reenacted as follows:

57-39.2-26. Allocation of revenue. All Except as otherwise provided in this section and section 57-39.2-26.1, all moneys collected and received under this chapter must be paid into the state treasury and must be credited by the state treasurer to the general fund. Moneys deposited with the commissioner as security for the payment of tax, penalties, or costs due must be deposited and accounted for as provided in subsection 3 of section 57-39.2-12. All revenue from separate and additional taxes imposed under section 12 of this Act, sections 57-39.5-02, 57-39.6-02, section 16 of this Act, and section 57-40.3-02 must be deposited in the education tax adequacy and equity fund and must not be considered as net sales, use, and motor vehicle excise tax collections under section 57-39.2-26.1.

SECTION 22. AMENDMENT. Section 57-39.5-02 of the North Dakota Century Code is amended and reenacted as follows:

57-39.5-02. (Effective after December 31, 2005) Imposition - Exemptions. There is imposed a tax of three percent upon the gross receipts of retailers from all sales at retail, including the leasing or renting, of farm machinery or irrigation equipment used exclusively for agricultural purposes. Gross receipts from sales at retail of farm machinery or irrigation equipment are exempted from the tax imposed by this chapter when the sale, lease, or rental is made to a purchaser or lessor who is entitled to a sales and use tax exemption under subsection 6 or 12 of section 57-39.2-04 on otherwise taxable sales at retail. There are specifically exempted from the tax imposed by this chapter the gross receipts from the sale or lease of used farm machinery, farm machinery repair parts, or used irrigation equipment used exclusively for agricultural purposes. For purposes of this section, "used" means:

1. Tax under this chapter or chapter 57-39.2 or 57-40.2 has been paid on a previous sale;
2. Originally purchased outside this state and previously owned by a farmer; or
3. Has been under lease or rental for three years or more.

There is imposed on the gross receipts from all sales at retail otherwise taxable under this chapter a separate and additional tax of two percent.

SECTION 23. AMENDMENT. Section 57-39.6-02 of the North Dakota Century Code is amended and reenacted as follows:

57-39.6-02. (Effective after December 31, 2005) Gross receipts tax on alcoholic beverages - Exemption. There is imposed a tax of seven percent on the gross receipts of retailers from all sales at retail of alcoholic beverages. Gross receipts from sales at retail of alcoholic beverages are exempted from the tax imposed by this chapter when the sale is made to a purchaser who is entitled to a sales and use tax exemption under subsection 6 or 12 of section 57-39.2-04 on otherwise taxable sales. There is imposed on the gross receipts from all sales at retail otherwise taxable under this chapter a separate and additional tax of two percent.

SECTION 24. A new subsection to section 57-40.2-02.1 of the North Dakota Century Code is created and enacted as follows:

There is imposed a separate and additional tax of two percent of the purchase price or fair market value of property otherwise subject to taxes under this chapter.

SECTION 25. AMENDMENT. Section 57-40.3-02 of the North Dakota Century Code is amended and reenacted as follows:

57-40.3-02. Tax imposed. There is hereby imposed an excise tax at the rate of five percent on the purchase price of any motor vehicle purchased or acquired either in or outside of the state of North Dakota for use on the streets and highways of this state and required to be registered under the laws of this state. There is imposed on the gross receipts from all sales at retail otherwise taxable under this chapter a separate and additional tax of two percent.

SECTION 26. HOLD HARMLESS PAYMENTS.

1. The superintendent of public instruction shall compare the payments to which each school district is entitled from all state and local sources for the 2004-05 school year against the payments to which each school district is entitled from all state and local sources for the 2005-06 school year. If the amount to which a school district is entitled during the 2005-06 school year is less than that to which it was entitled during the 2004-05 school year, the superintendent of public instruction shall forward the difference to the school district on or before June 30, 2006.
2. The superintendent of public instruction shall compare the payments to which each school district is entitled from all state and local sources for the 2004-05 school year against the payments to which each school district is entitled from all state and local sources for the 2006-07 school year. If the amount to which a school district is entitled during the 2006-07 school year is less than that to which it was entitled during the 2004-05 school year, the superintendent of public instruction shall forward the difference to the school district on or before June 30, 2007.

3. The superintendent of public instruction may make payments under this section only to those school districts that levy eighty mills as provided for in section 57-15-14.

SECTION 27. REPEAL. Sections 15.1-07-28, 15.1-12-11.1, 15.1-12-11.2, 15.1-27-04, 15.1-27-05, 15.1-27-06, 15.1-27-07, 15.1-27-10, 15.1-27-11, 15.1-27-12, 15.1-27-14, 15.1-27-15, 15.1-27-16, 15.1-27-17, 15.1-27-19, 15.1-27-21, 15.1-27-32, 15.1-27-33, 15.1-27-36, 15.1-27-37, 15.1-27-38, 15.1-27-40, and 15.1-28-03 of the North Dakota Century Code are repealed.

SECTION 28. EFFECTIVE DATE. Sections 1, 12, and 13 of this Act are effective for taxable years beginning after December 31, 2005. Sections 14, 15, 16, 17, 18, and 19 of this Act are effective for taxable years beginning after December 31, 2004. Sections 20, 21, 24, and 25 of this Act are effective for taxable events occurring after June 30, 2005. Sections 22 and 23 of this Act are effective for taxable events occurring after December 31, 2005."

Renumber accordingly

Date: Feb 05
Roll Call Vote #: 1

2005 HOUSE STANDING COMMITTEE ROLL CALL VOTES
BILL/RESOLUTION NO. 1512

House Education Committee

☐ Check here for Conference Committee

Legislative Council Amendment Number 50647.0205

Action Taken Amend per above

Motion Made By Haas Seconded By Hawken

Representatives	Yes	No	Representatives	Yes	No
Chairman Kelsch	✓		Rep. Hanson	✓	
Vice Chairman Johnson	✓		Rep. Hunsakor	✓	
Rep. Haas	✓		Rep. Mueller	✓	
Rep. Hawken	✓		Rep. Solberg	✓	
Rep. Herbel	✓				
Rep. Horter	✓				
Rep. Meier	✓				
Rep. Norland	✓				
Rep. Sitte		✓			
Rep. Wall	✓				

Total (Yes) 13 No 1

Absent 0

Floor Assignment hold

If the vote is on an amendment, briefly indicate intent:

Date: 4 Feb
Roll Call Vote #: 1

2005 HOUSE STANDING COMMITTEE ROLL CALL VOTES
BILL/RESOLUTION NO. 1512

House Education Committee

☐ Check here for Conference Committee

Legislative Council Amendment Number 50649.0206 of orig 'hog' house

Action Taken SS 3 change 80 to 40 mills

Motion Made By Mueller Seconded By Hunskor

Representatives	Yes	No	Representatives	Yes	No
Chairman Kelsch			Rep. Hanson		
Vice Chairman Johnson			Rep. Hunskor		
Rep. Haas			Rep. Mueller		
Rep. Hawken			Rep. Solberg		
Rep. Herbel					
Rep. Horter					
Rep. Meier					
Rep. Norland					
Rep. Sitte					
Rep. Wall					

Total (Yes) Voiced No Defeated

Absent _____

Floor Assignment _____

If the vote is on an amendment, briefly indicate intent:

House Amendments to HB 1512 - Education Committee 02/04/2005

Page 1, line 1, after "A BILL" replace the remainder of the bill with "for an Act to create and enact section 15.1-27-04.1, a new subsection to section 57-38-30.3, a new subsection to section 57-39.2-02.1, and a new subsection to section 57-40.2-02.1 of the North Dakota Century Code, relating to school district cost factors, sales and use taxes and income taxes; to amend and reenact sections 15.1-09-47, 15.1-23-19, 15.1-27-08, 15.1-27-09, 15.1-27-18, 15.1-27-20, 15.1-29-12, 15.1-31-03, 15.1-31-07, 15.1-32-14, 57-15-01.1, 57-15-14, 57-35.3-03, 57-38-29, 57-38-30, and 57-38-55, subsection 3 of section 57-38.4-02, and sections 57-39.2-26, 57-39.5-02, 57-39.6-02, and 57-40.3-02 of the North Dakota Century Code, relating to the distribution of per student payments, school district property tax levies, financial institutions taxes, corporate and individual income taxes, and sales, use, and motor vehicle excise taxes; to provide hold harmless payments; to repeal sections 15.1-07-28, 15.1-12-11.1, 15.1-12-11.2, 15.1-27-04, 15.1-27-05, 15.1-27-06, 15.1-27-07, 15.1-27-10, 15.1-27-11, 15.1-27-12, 15.1-27-14, 15.1-27-15, 15.1-27-16, 15.1-27-17, 15.1-27-19, 15.1-27-21, 15.1-27-32, 15.1-27-33, 15.1-27-36, 15.1-27-37, 15.1-27-38, 15.1-27-40, and 15.1-28-03 of the North Dakota Century Code, relating to state aid payments to school districts, reorganization bonuses, joint powers association payments, the school district equalization factor, and supplemental payments; and to provide an effective date.

BE IT ENACTED BY THE LEGISLATIVE ASSEMBLY OF NORTH DAKOTA:

SECTION 1. AMENDMENT. Section 15.1-09-47 of the North Dakota Century Code is amended and reenacted as follows:

15.1-09-47. Board of education of city of Fargo - Taxing authority.

1. The board of education of the city of Fargo may levy taxes, as necessary for any of the following purposes:
 - a. To purchase, exchange, lease, or improve sites for schools.
 - b. To build, purchase, lease, enlarge, alter, improve, and repair schools and their appurtenances.
 - c. To procure, exchange, improve, and repair school apparatus, books, furniture, and appendages, but not the furnishing of textbooks to any student whose parent is unable to furnish the same.
 - d. To provide fuel.
 - e. To defray the contingent expenses of the board, including the compensation of employees.
 - f. To pay teacher salaries after the application of public moneys, which may by law be appropriated and provided for that purpose.
2. ~~The question of authorizing or discontinuing the unlimited taxing authority of the board of education of the city of Fargo must be submitted to the qualified electors of the Fargo school district at the next regular election upon resolution of the board of education or upon filing with the board a petition containing the signatures of qualified electors of the district equal in number to twenty percent of the individuals enumerated in the most recent school district census. However, if the electors approve a discontinuation of the unlimited taxing authority, their approval of the discontinuation may~~

~~not affect the tax levy effective for the calendar year in which the election is held. In addition, the minimum levy may not be less than the levy that was in force at the time of the election. The board may increase determine its levy limitations for general fund purposes in accordance with section 57-15-01. If the district experiences growing enrollment, the board may increase the levy by an amount equal to the amount levied the preceding year per student times the number of additional students enrolled during the new year 57-15-14.~~

SECTION 2. AMENDMENT. Section 15.1-23-19 of the North Dakota Century Code is amended and reenacted as follows:

15.1-23-19. Home education - State aid to school districts. For purposes of allocating state aid to school districts, a child receiving home education is deemed enrolled in the child's school district of residence if the child is monitored by an individual who is licensed to teach by the education standards and practices board or approved to teach by the education standards and practices board and employed by the public school district in which the child resides. A school district is entitled to fifty percent of the per student payment provided in section 15.1-27-04 times the appropriate cost factor in section 15.1-27-06 or 15.1-27-07 for each child receiving home education. If a child receiving home education is enrolled in public school classes, proportionate payments must be made. The total amount may not exceed the equivalent of one full per student base payment times the appropriate weighting cost factor.

SECTION 3. Section 15.1-27-04.1 of the North Dakota Century Code is created and enacted as follows:

15.1-27-04.1. School district categories - Cost factors - Payment.

1. In order to determine state aid to education, the superintendent of public instruction shall recognize the following categories of school districts:
 - a. Category 1 school districts are elementary districts having fewer than one hundred students in average daily membership;
 - b. Category 2 school districts are elementary districts having at least one hundred students in average daily membership;
 - c. Category 3 school districts are high school districts having fewer than one hundred fifty students in average daily membership;
 - d. Category 4 school districts are high school districts having one hundred fifty to two hundred seventy-five students in average daily membership;
 - e. Category 5 school districts are high school districts having two hundred seventy-six to two thousand eight hundred students in average daily membership; and
 - f. Category 6 school districts are high school districts having more than two thousand eight hundred students in average daily membership.
2. In order to determine per student payments, the superintendent of public instruction shall assign base cost factors as follows:
 - a. Category 1 school districts: 1.93
 - b. Category 2 school districts: 1.29
 - c. Category 3 school districts: 1.65

- d. Category 4 school districts: 1.08
- e. Category 5 school districts: 1.00
- f. Category 6 school districts: 1.11
- 3. In order to determine additional payments for students who are mildly disabled, the superintendent of public instruction shall assign cost factors as follows:
 - a. Category 1 school districts: 0.52
 - b. Category 2 school districts: 0.82
 - c. Category 3 school districts: 0.65
 - d. Category 4 school districts: 0.91
 - e. Category 5 school districts: 1.08
 - f. Category 6 school districts: 0.71
- 4. In order to determine additional payments for students who are moderately disabled, the superintendent of public instruction shall assign cost factors as follows:
 - a. Category 1 school districts: 0.49
 - b. Category 2 school districts: 0.79
 - c. Category 3 school districts: 0.62
 - d. Category 4 school districts: 0.93
 - e. Category 5 school districts: 3.08
 - f. Category 6 school districts: 2.12
- 5. In order to determine additional payments for students who are severely disabled, the superintendent of public instruction shall assign cost factors as follows:
 - a. Category 1 school districts: 0.98
 - b. Category 2 school districts: 1.70
 - c. Category 3 school districts: 1.30
 - d. Category 4 school districts: 2.02
 - e. Category 5 school districts: 6.00
 - f. Category 6 school districts: 4.99
- 6. In order to determine additional payments for students who are at-risk, the superintendent of public instruction shall assign cost factors as follows:
 - a. Category 1 school districts: 0.18
 - b. Category 2 school districts: 0.30

- c. Category 3 school districts: 0.25
- d. Category 4 school districts: 0.31
- e. Category 5 school districts: 0.37
- f. Category 6 school districts: 0.41

7. In order to determine additional payments for students who are English language learners, the superintendent of public instruction shall assign cost factors as follows:

- a. Category 1 school districts: 0.40
- b. Category 2 school districts: 0.40
- c. Category 3 school districts: 0.40
- d. Category 4 school districts: 0.41
- e. Category 5 school districts: 0.76
- f. Category 6 school districts: 0.91

SECTION 4. AMENDMENT. Section 15.1-27-08 of the North Dakota Century Code is amended and reenacted as follows:

15.1-27-08. Per student payments - Unaccredited high schools.

- 1. If a school district operates an unaccredited high school becomes unaccredited, the per student payment to which the school district is entitled during the first year in which the high school is unaccredited is the amount established determined by using the base cost factor in section 15.1-27-04 subsection 2 of section 15.1-27-04.1. The school district is not entitled to the amount that results from applying the weighting cost factors provided in subsections 3 through 7 of section 15.1-27-04.1.
- 2. In each successive year, the per student payment to which the school district is entitled for each student in the unaccredited high school must be reduced by an additional two hundred dollars. If a school regains its accreditation, the school district is entitled to the per student payments provided for accredited schools for the entire school year in which the school becomes accredited.

SECTION 5. AMENDMENT. Section 15.1-27-09 of the North Dakota Century Code is amended and reenacted as follows:

15.1-27-09. Per student payments - Unaccredited elementary schools.

- 1. If a school district operates an unaccredited elementary school, the per student payment to which the school district is entitled during the first year in which the elementary school is unaccredited is the amount established in section 15.1-27-04 determined by using the base cost factor in subsection 2 of section 15.1-27-04.1. The school district is not entitled to the amount that results from applying the weighting cost factors provided in subsections 3 through 7 of section 15.1-27-04.1.
- 2. In each successive year, the per student payment to which the school district is entitled for each student in the unaccredited elementary school must be reduced by an additional two hundred dollars. If a school regains

its accreditation, the school district is entitled to the per student payments provided for accredited schools for the entire school year in which the school becomes accredited.

SECTION 6. AMENDMENT. Section 15.1-27-18 of the North Dakota Century Code is amended and reenacted as follows:

15.1-27-18. Per student payments - Eligibility - Minimum amounts.

1. In order to be counted for the purpose of calculating per student payments, as provided for by this chapter, a high school student must be enrolled in at least four high school units. The units may include career and technical education courses offered in accordance with chapter 15-20.1 and courses that are approved by the superintendent of public instruction and offered by another high school district.
2. If a student is enrolled for graduation in a nonpublic school or if a student is taking fewer than four high school units and is enrolled in an approved alternative high school education program, the school district in which the student is enrolled is entitled to receive proportionate payments.
3. ~~Each high school district must receive at least as much in total per student payments as it would have received if it had the highest number of students in the next lower weighting category.~~

SECTION 7. AMENDMENT. Section 15.1-27-20 of the North Dakota Century Code is amended and reenacted as follows:

15.1-27-20. Per student payments - Claim by school district - Appeal.

1. Upon the completion of student registration and in no event later than September tenth of each year, the business manager of a school district claiming payments from state funds under the provisions of this chapter shall file a claim in the form and manner prescribed by the superintendent of public instruction. The business manager must provide the number of registered high school and elementary school students for whom payments are claimed and any other information requested by the superintendent of public instruction.
2. The superintendent of public instruction shall compute the per student payments on the basis of the previous year's average daily membership less the number of students attending school during the current school year in another district under the provisions of open enrollment or the current year's fall enrollment, whichever provides the greater total payment. The superintendent shall make adjustments in the subsequent year according to a comparison between the average daily membership for the year for which the adjusted payment is being made and the year preceding the year for which the adjusted payment is being made, whichever is greater, for grade levels that existed in both years. The greater of the two preceding years' average daily membership must be used in computing any adjustment in a district's per student aid payments.
3. ~~School districts educating children of agricultural migratory workers and school districts offering approved summer courses during the months of June, July, and August are not restricted to payments for a one hundred eighty-day school term.~~
4. Upon termination of the school year, the business manager of each school district that has received payments from state funds under the provisions of this chapter shall file with the school board a verified statement of the

name, residence, and membership of each student and the units of high school work taken by each enrolled student.

5. 4. On or before June thirtieth of each year, the school board shall certify to the superintendent of public instruction, in the form and manner prescribed by the superintendent, the students in average daily membership for the recently completed school year. The superintendent shall notify the school district of any student average daily membership that is disallowed.
6. 5. A district may appeal the determination of the superintendent by submitting a written appeal to the superintendent of public instruction on or before September fifteenth of the year in which the determination is made. The superintendent of public instruction may modify the determination if the evidence submitted by the district justifies a modification. Upon appeal, or in a case when no timely appeal is made, the determination of the superintendent of public instruction is final.

SECTION 8. AMENDMENT. Section 15.1-29-12 of the North Dakota Century Code is amended and reenacted as follows:

15.1-29-12. Tuition payments - Determination.

1. Except as provided in section 15.1-29-13, a school district sending a student to another district for purposes of education shall pay the full cost of education incurred by the admitting district.
2.
 - a. The admitting district shall determine the cost of education per student for its kindergarten, elementary, and high school students on the basis of its average daily membership and those expenditures permitted in determining the cost of education per student in section 15.1-27-03.
 - b. To the cost of education per student, the admitting district shall add the state average capital outlay per student. The state average capital outlay per student is determined by dividing the total of all school districts' annual expenditures for sinking and interest funds, tax receipts to the building funds, and general fund expenditures for capital outlay by the average daily membership of the state.
 - c. The admitting district shall subtract the following from the amount arrived at under subdivision b:
 - (1) The ~~weighted~~ per student base payment received by the admitting district, ~~less the average amount per North Dakota resident student enrolled in the school district realized from the deductions applied under section 15.1-27-06; and~~
 - (2) Any credit for taxes paid to the admitting district by the student's parent.
 - d. The amount remaining is the full cost of education incurred by the admitting district and the tuition amount payable for the individual student.
3. If the student's school district of residence and the student's parent are both paying tuition, the credit allowed under subdivision c of subsection 2 for taxes paid to the admitting district by the student's parent must be proportionately credited to the student's district of residence and the student's parent.

4. This chapter does not affect the right of a school board to charge and collect tuition from students who are not residents of this state, in accordance with section 15.1-29-02.

SECTION 9. AMENDMENT. Section 15.1-31-03 of the North Dakota Century Code is amended and reenacted as follows:

15.1-31-03. Open enrollment - Per student aid - Tuition apportionment.

1. Once a student is enrolled in an admitting district, the student must remain enrolled in the admitting district until:
 - a. The student graduates;
 - b. The student relocates to another district;
 - c. The student's parent applies for enrollment in another school district; or
 - d. The student's parent notifies the student's school district of residence that the student will attend school in the school district of residence the following year.
2. Payment for per student aid must be made to the admitting district in accordance with chapter 15.1-27.
3. ~~For purposes of tuition apportionment payments, a student whose application is approved under this section is considered a resident of the admitting district.~~
4. Except as specifically provided in this chapter, chapter 15.1-29 does not apply to students involved in open enrollment.

SECTION 10. AMENDMENT. Section 15.1-31-07 of the North Dakota Century Code is amended and reenacted as follows:

15.1-31-07. Students not subject to this chapter. If a student, as a result of a school district dissolution or reorganization, resides in a district other than the one the student chooses to attend at the time of the dissolution or reorganization, the student is not subject to this chapter and may attend school in the chosen school district. ~~Notwithstanding section 15.1-29-03, the superintendent of public instruction shall forward payments from the state tuition fund made on behalf of the student to the student's chosen school district.~~ The student may not be considered a student in average daily membership in the student's school district of residence for purposes of section 15.1-31-02.

SECTION 11. AMENDMENT. Section 15.1-32-14 of the North Dakota Century Code is amended and reenacted as follows:

15.1-32-14. Special education per student payments.

1. A student with disabilities who receives special education services is deemed to be enrolled in the student's school district of residence for purposes of calculating per student payments.
2. ~~An additional prorated per student payment may be made if a student with disabilities attends a special education summer program approved by the superintendent of public instruction, provided the student's individualized education program or services plan requires that the student attend a special education summer program.~~

3. If a student who is enrolled in a nonpublic school receives special education services in a public school, the superintendent of public instruction shall forward a proportionate per student payment to the school district in which the student receives the services.
4. 3. a. If in the opinion of an individualized education program team or a services plan team a student is unable to attend a public school in the special education unit to which the student's school district of residence belongs, the student's school district of residence shall contract with another public school that:
- (1) Does not belong to the same special education unit;
 - (2) Is located in this state;
 - (3) Is willing to admit the student; and
 - (4) Is able to provide appropriate services to the student.
- b. The superintendent of public instruction shall approve in advance the terms of the contract and the services to be provided by the admitting school.
- c. The contract must provide that the student's school district of residence agrees to pay to the district in which the admitting school is located, as part of the cost of educating the student for the school year, an amount equal to two and one-half times the state average per student elementary or high school cost, depending upon the student's level of enrollment, plus twenty percent of all remaining costs. The amount paid may not exceed the actual per student cost incurred by the admitting school.
- d. The liability of the student's school district of residence must be reduced proportionately if the student attends the admitting school for less than an entire school year.
- e. Upon being notified by the admitting district that tuition payments provided for by this section are due and unpaid, the superintendent of public instruction, after verification, shall withhold all state aid payments to which the student's school district of residence is entitled until the tuition due has been paid.
- f. The superintendent of public instruction shall provide to the school district, within the limits of legislative appropriations, an amount equal to eighty percent of the remainder of the actual cost of educating the student with disabilities not covered by other payments or credits.

SECTION 12. AMENDMENT. Section 57-15-01.1 of the North Dakota Century Code is amended and reenacted as follows:

57-15-01.1. Protection of taxpayers and taxing districts. Each taxing district may levy the lesser of the amount in dollars as certified in the budget of the governing body, or the amount in dollars as allowed in this section, subject to the following:

1. No taxing district may levy more taxes expressed in dollars than the amounts allowed by this section.
2. For purposes of this section:

- a. "Base year" means the taxing district's taxable year with the highest amount levied in dollars in property taxes of the three taxable years immediately preceding the budget year. For a park district general fund the "amount levied in dollars in property taxes" is the sum of amounts levied in dollars in property taxes for the general fund under section 57-15-12 including any additional levy approved by the electors, the insurance reserve fund under section 32-12.1-08, the employee health care program under section 40-49-12, the public recreation system under section 40-55-09 including any additional levy approved by the electors, forestry purposes under section 57-15-12.1 except any additional levy approved by the electors, pest control under section 4-33-11, and handicapped person programs and activities under section 57-15-60;
 - b. "Budget year" means the taxing district's year for which the levy is being determined under this section;
 - c. "Calculated mill rate" means the mill rate that results from dividing the base year taxes levied by the sum of the taxable value of the taxable property in the base year plus the taxable value of the property exempt by local discretion or charitable status, calculated in the same manner as the taxable property; and
 - d. "Property exempt by local discretion or charitable status" means property exempted from taxation as new or expanding businesses under chapter 40-57.1; improvements to property under chapter 57-02.2; or buildings belonging to institutions of public charity, new single-family residential or townhouse or condominium property, property used for early childhood services, or pollution abatement improvements under section 57-02-08.
3. A taxing district may elect to levy the amount levied in dollars in the base year. Any levy under this section must be specifically approved by a resolution approved by the governing body of the taxing district. Before determining the levy limitation under this section, the dollar amount levied in the base year must be:
- a. Reduced by an amount equal to the sum determined by application of the base year's calculated mill rate for that taxing district to the final base year taxable valuation of any taxable property and property exempt by local discretion or charitable status which is not included in the taxing district for the budget year but was included in the taxing district for the base year.
 - b. Increased by an amount equal to the sum determined by the application of the base year's calculated mill rate for that taxing district to the final budget year taxable valuation of any taxable property or property exempt by local discretion or charitable status which was not included in the taxing district for the base year but which is included in the taxing district for the budget year.
 - c. Reduced to reflect expired temporary mill levy increases authorized by the electors of the taxing district.
4. In addition to any other levy limitation factor under this section, a taxing district may increase its levy in dollars to reflect new or increased mill levies authorized by the legislative assembly or authorized by the electors of the taxing district.

5. Under this section a taxing district may supersede any applicable mill levy limitations otherwise provided by law, or a taxing district may levy up to the mill levy limitations otherwise provided by law without reference to this section, but the provisions of this section do not apply to the following:
 - a. Any irrevocable tax to pay bonded indebtedness levied pursuant to section 16 of article X of the Constitution of North Dakota.
 - b. The one-mill levy for the state medical center authorized by section 10 of article X of the Constitution of North Dakota.
 - c. School districts.
6. ~~A school district choosing to determine its levy authority under this section may apply subsection 3 only to the amount in dollars levied for general fund purposes under section 57-15-14 or, if the levy in the base year included separate general fund and special fund levies under sections 57-15-14 and 57-15-14.2, the school district may apply subsection 3 to the total amount levied in dollars in the base year for both the general fund and special fund accounts. School district levies under any section other than section 57-15-14 may be made within applicable limitations but these levies are not subject to subsection 3.~~
7. Optional levies under this section may be used by any city or county that has adopted a home rule charter unless the provisions of the charter supersede state laws related to property tax levy limitations.

SECTION 13. AMENDMENT. Section 57-15-14 of the North Dakota Century Code is amended and reenacted as follows:

57-15-14. Tax levy limitations in school districts. The aggregate amount levied each year for the purposes listed in section 57-15-14.2 by any school district; ~~except the Fargo school district;~~ may not exceed the amount in dollars which the school district levied for the prior school year ~~plus eighteen percent up to a general fund levy of one hundred eighty five produced by a levy of eighty mills on the dollar of the taxable valuation of the district, except that:~~

1. ~~In any school district having a total population in excess of four thousand according to the last federal decennial census:~~
 - a. ~~There may be levied any specific number of mills that. A levy under this section may not be imposed except upon resolution adopted by a two-thirds vote of the school board has been submitted to and approved by a majority of the qualified electors voting upon the question at any regular or special school district election.~~
 - b. ~~There is no limitation upon the taxes which may be levied if upon resolution of the school board of any such district the removal of the mill levy limitation has been submitted to and approved by a majority of the qualified electors voting at any regular or special election upon such question.~~
2. ~~In any school district having a total population of less than four thousand, there may be levied any specific number of mills that upon resolution of the school board has been approved by fifty five percent of the qualified electors voting upon the question at any regular or special school election.~~
3. ~~In any school district in which the total assessed valuation of property has increased twenty percent or more over the prior year and in which as a result of that increase the school district is entitled to less in state aid~~

~~payments provided in chapter 15.1-27 because of the deduction required in section 15.1-27-05, there may be levied any specific number of mills more in dollars than was levied in the prior year up to a general fund levy of one hundred eighty five mills on the dollar of the taxable valuation of the school district. The additional levy authorized by this subsection may be levied for not more than two years because of any twenty percent or greater annual increase in assessed valuation. The total amount of revenue generated in excess of the eighteen percent increase which is otherwise permitted by this section may not exceed the amount of state aid payments lost as a result of applying the deduction provided in section 15.1-27-05 to the increased assessed valuation of the school district in a one year period.~~

~~The question of authorizing or discontinuing such specific number of mills authority or unlimited taxing authority in any school district must be submitted to the qualified electors at the next regular election upon resolution of the school board or upon the filing with the school board of a petition containing the signatures of qualified electors of the district equal in number to twenty percent of the number of persons enumerated in the school census for that district for the most recent year such census was taken, unless such census is greater than four thousand in which case only fifteen percent of the number of persons enumerated in the school census is required. However, not fewer than twenty five signatures are required unless the district has fewer than twenty five qualified electors, in which case the petition must be signed by not less than twenty five percent of the qualified electors of the district. In those districts with fewer than twenty five qualified electors, the number of qualified electors in the district must be determined by the county superintendent for such county in which such school is located. However, the approval of discontinuing either such authority does not affect the tax levy in the calendar year in which the election is held. The election must be held in the same manner and subject to the same conditions as provided in this section for the first election upon the question of authorizing the mill levy.~~

SECTION 14. AMENDMENT. Section 57-35.3-03 of the North Dakota Century Code is amended and reenacted as follows:

57-35.3-03. Imposition and basis of tax - Surtax. An annual tax is imposed upon each financial institution for the grant to it of the privilege of transacting, or for the actual transacting by it, of business within this state during any part of each tax year. The tax is based upon and measured by the taxable income of the financial institution for the calendar year. The rate of tax is seven percent of taxable income, but the amount of tax may not be less than fifty dollars. In addition to the tax otherwise determined under this section, a financial institution is subject to a surtax of thirty-three percent of the amount otherwise determined under this section. Notwithstanding the provisions of section 57-35.3-08, the entire proceeds of the surtax under this section must be deposited in the education tax adequacy and equity fund.

SECTION 15. AMENDMENT. Section 57-38-29 of the North Dakota Century Code is amended and reenacted as follows:

57-38-29. Optional method of computing tax - Surtax. Notwithstanding the other provisions of this chapter, an individual, estate, or trust may elect to determine state income tax liability by applying the provisions of this section. A tax is hereby imposed upon every individual, estate, or trust to be levied, collected, and paid annually with respect to the taxable income of such individual, estate, or trust as defined in this chapter, computed at the following rates:

1. On taxable income not in excess of three thousand dollars, a tax of two and sixty-seven hundredths percent.
2. On taxable income in excess of three thousand dollars and not in excess of five thousand dollars, a tax of four percent.

3. On taxable income in excess of five thousand dollars and not in excess of eight thousand dollars, a tax of five and thirty-three hundredths percent.
4. On taxable income in excess of eight thousand dollars and not in excess of fifteen thousand dollars, a tax of six and sixty-seven hundredths percent.
5. On taxable income in excess of fifteen thousand dollars and not in excess of twenty-five thousand dollars, a tax of eight percent.
6. On taxable income in excess of twenty-five thousand dollars and not in excess of thirty-five thousand dollars, a tax of nine and thirty-three hundredths percent.
7. On taxable income in excess of thirty-five thousand dollars and not in excess of fifty thousand dollars, a tax of ten and sixty-seven hundredths percent.
8. On taxable income in excess of fifty thousand dollars, a tax of twelve percent.

In addition to the tax otherwise determined under this section, an individual, estate, or trust is subject to a surtax of thirty-three percent of the amount otherwise determined under this section.

SECTION 16. AMENDMENT. Section 57-38-30 of the North Dakota Century Code is amended and reenacted as follows:

57-38-30. Imposition and rate of tax on corporations - Surtax. A tax is hereby imposed upon the taxable income of every domestic and foreign corporation which must be levied, collected, and paid annually as in this chapter provided:

1.
 - a. For the first three thousand dollars of taxable income, at the rate of two and six-tenths percent.
 - b. On all taxable income above three thousand dollars and not in excess of eight thousand dollars, at the rate of four and one-tenth percent.
 - c. On all taxable income above eight thousand dollars and not in excess of twenty thousand dollars, at the rate of five and six-tenths percent.
 - d. On all taxable income above twenty thousand dollars, and not in excess of thirty thousand dollars, at the rate of six and four-tenths percent.
 - e. On all taxable income above thirty thousand dollars, at the rate of seven percent.
2. A corporation that has paid North Dakota alternative minimum tax in years beginning before January 1, 1991, may carry over any alternative minimum tax credit remaining to the extent of the regular income tax liability of the corporation for a period not to exceed four taxable years.
3. In addition to the tax otherwise determined under this section, a corporation is subject to a surtax of thirty-three percent of the amount otherwise determined under this section.

SECTION 17. A new subsection to section 57-38-30.3 of the North Dakota Century Code is created and enacted as follows:

In addition to the tax otherwise determined under this section, an individual, estate, or trust is subject to a surtax of thirty-three percent of the amount otherwise determined under this section.

SECTION 18. AMENDMENT. Section 57-38-55 of the North Dakota Century Code is amended and reenacted as follows:

57-38-55. Disposition of revenues. As soon as practicable, after receipt thereof, the tax commissioner shall turn over to the state treasurer all income taxes collected by the tax commissioner. The state treasurer shall issue a receipt for such collections, which must be made a permanent record in the office of the tax commissioner. Such moneys must be deposited by the state treasurer to the credit of the general fund for the purpose of defraying the general expenses of the state government except all revenue from the surtax imposed under sections 57-38-29, 57-38-30, and 57-38-30.3 must be deposited in the education tax adequacy and equity fund.

SECTION 19. AMENDMENT. Subsection 3 of section 57-38.4-02 of the North Dakota Century Code is amended and reenacted as follows:

3. In addition to the tax imposed under ~~subsection~~ subsections 1 and 3 of section 57-38-30, there is imposed an additional tax of three and one-half percent of taxable income which must be levied, collected, and paid annually in the same manner as provided in chapter 57-38.

SECTION 20. A new subsection to section 57-39.2-02.1 of the North Dakota Century Code is created and enacted as follows:

There is imposed on the gross receipts from all sales at retail otherwise taxable under this chapter a separate and additional tax of two percent.

SECTION 21. AMENDMENT. Section 57-39.2-26 of the North Dakota Century Code is amended and reenacted as follows:

57-39.2-26. Allocation of revenue. All Except as otherwise provided in this section and section 57-39.2-26.1, all moneys collected and received under this chapter must be paid into the state treasury and must be credited by the state treasurer to the general fund. Moneys deposited with the commissioner as security for the payment of tax, penalties, or costs due must be deposited and accounted for as provided in subsection 3 of section 57-39.2-12. All revenue from separate and additional taxes imposed under section 12 of this Act, sections 57-39.5-02, 57-39.6-02, section 16 of this Act, and section 57-40.3-02 must be deposited in the education tax adequacy and equity fund and must not be considered as net sales, use, and motor vehicle excise tax collections under section 57-39.2-26.1.

SECTION 22. AMENDMENT. Section 57-39.5-02 of the North Dakota Century Code is amended and reenacted as follows:

57-39.5-02. (Effective after December 31, 2005) Imposition - Exemptions. There is imposed a tax of three percent upon the gross receipts of retailers from all sales at retail, including the leasing or renting, of farm machinery or irrigation equipment used exclusively for agricultural purposes. Gross receipts from sales at retail of farm machinery or irrigation equipment are exempted from the tax imposed by this chapter when the sale, lease, or rental is made to a purchaser or lessor who is entitled to a sales and use tax exemption under subsection 6 or 12 of section 57-39.2-04 on otherwise taxable sales at retail. There are specifically exempted from the tax imposed by this chapter the gross receipts from the sale or lease of used farm machinery, farm machinery repair parts, or used irrigation equipment used exclusively for agricultural purposes. For purposes of this section, "used" means:

1. Tax under this chapter or chapter 57-39.2 or 57-40.2 has been paid on a previous sale;
2. Originally purchased outside this state and previously owned by a farmer; or
3. Has been under lease or rental for three years or more.

There is imposed on the gross receipts from all sales at retail otherwise taxable under this chapter a separate and additional tax of two percent.

SECTION 23. AMENDMENT. Section 57-39.6-02 of the North Dakota Century Code is amended and reenacted as follows:

57-39.6-02. (Effective after December 31, 2005) Gross receipts tax on alcoholic beverages - Exemption. There is imposed a tax of seven percent on the gross receipts of retailers from all sales at retail of alcoholic beverages. Gross receipts from sales at retail of alcoholic beverages are exempted from the tax imposed by this chapter when the sale is made to a purchaser who is entitled to a sales and use tax exemption under subsection 6 or 12 of section 57-39.2-04 on otherwise taxable sales. There is imposed on the gross receipts from all sales at retail otherwise taxable under this chapter a separate and additional tax of two percent.

SECTION 24. A new subsection to section 57-40.2-02.1 of the North Dakota Century Code is created and enacted as follows:

There is imposed a separate and additional tax of two percent of the purchase price or fair market value of property otherwise subject to taxes under this chapter.

SECTION 25. AMENDMENT. Section 57-40.3-02 of the North Dakota Century Code is amended and reenacted as follows:

57-40.3-02. Tax Imposed. There is hereby imposed an excise tax at the rate of five percent on the purchase price of any motor vehicle purchased or acquired either in or outside of the state of North Dakota for use on the streets and highways of this state and required to be registered under the laws of this state. There is imposed on the gross receipts from all sales at retail otherwise taxable under this chapter a separate and additional tax of two percent.

SECTION 26. HOLD HARMLESS PAYMENTS.

1. The superintendent of public instruction shall compare the payments to which each school district is entitled from all state and local sources for the 2004-05 school year against the payments to which each school district is entitled from all state and local sources for the 2005-06 school year. If the amount to which a school district is entitled during the 2005-06 school year is less than that to which it was entitled during the 2004-05 school year, the superintendent of public instruction shall forward the difference to the school district on or before June 30, 2006.
2. The superintendent of public instruction shall compare the payments to which each school district is entitled from all state and local sources for the 2004-05 school year against the payments to which each school district is entitled from all state and local sources for the 2006-07 school year. If the amount to which a school district is entitled during the 2006-07 school year is less than that to which it was entitled during the 2004-05 school year, the superintendent of public instruction shall forward the difference to the school district on or before June 30, 2007.

3. The superintendent of public instruction may make payments under this section only to those school districts that levy eighty mills as provided for in section 57-15-14.

SECTION 27. REPEAL. Sections 15.1-07-28, 15.1-12-11.1, 15.1-12-11.2, 15.1-27-04, 15.1-27-05, 15.1-27-06, 15.1-27-07, 15.1-27-10, 15.1-27-11, 15.1-27-12, 15.1-27-14, 15.1-27-15, 15.1-27-16, 15.1-27-17, 15.1-27-19, 15.1-27-21, 15.1-27-32, 15.1-27-33, 15.1-27-36, 15.1-27-37, 15.1-27-38, 15.1-27-40, and 15.1-28-03 of the North Dakota Century Code are repealed.

SECTION 28. EFFECTIVE DATE. Sections 1, 12, and 13 of this Act are effective for taxable years beginning after December 31, 2005. Sections 14, 15, 16, 17, 18, and 19 of this Act are effective for taxable years beginning after December 31, 2004. Sections 20, 21, 24, and 25 of this Act are effective for taxable events occurring after June 30, 2005. Sections 22 and 23 of this Act are effective for taxable events occurring after December 31, 2005."

Renumber accordingly

Date: 4 Feb
Roll Call Vote #: 2

2005 HOUSE STANDING COMMITTEE ROLL CALL VOTES
BILL/RESOLUTION NO. 1512

House Education Committee

☐ Check here for Conference Committee

Legislative Council Amendment Number 5-0647.0206

Action Taken Amend

Motion Made By Haas Seconded By Johnson

Representatives	Yes	No	Representatives	Yes	No
Chairman Kelsch			Rep. Hanson		
Vice Chairman Johnson			Rep. Hunsakor		
Rep. Haas			Rep. Mueller		
Rep. Hawken			Rep. Solberg		
Rep. Herbel					
Rep. Horter					
Rep. Meier					
Rep. Norland					
Rep. Sitte					
Rep. Wall					

Total Voice (Yes) Carried No

Absent

Floor Assignment

If the vote is on an amendment, briefly indicate intent:

Date: Feb
Roll Call Vote #: 2

2005 HOUSE STANDING COMMITTEE ROLL CALL VOTES
BILL/RESOLUTION NO. 1512

House Education Committee

☐ Check here for Conference Committee

Legislative Council Amendment Number 50647.0206

Action Taken do pass as amended

Motion Made By Norland Seconded By Johnson

Representatives	Yes	No	Representatives	Yes	No
Chairman Kelsch	✓		Rep. Hanson	✓	
Vice Chairman Johnson	✓		Rep. Hunsakor	✓	
Rep. Haas	✓		Rep. Mueller	✓	
Rep. Hawken	✓		Rep. Solberg	✓	
Rep. Herbel	✓				
Rep. Horter		✓			
Rep. Meier	✓				
Rep. Norland	✓				
Rep. Sitte		✓			
Rep. Wall	✓				

Total (Yes) 12 No 2

Absent 0

Floor Assignment Haas

If the vote is on an amendment, briefly indicate intent:

REPORT OF STANDING COMMITTEE

HB 1512: Education Committee (Rep. R. Kelsch, Chairman) recommends AMENDMENTS AS FOLLOWS and when so amended, recommends DO PASS and BE REREFERRED to the Appropriations Committee (12 YEAS, 2 NAYS, 0 ABSENT AND NOT VOTING). HB 1512 was placed on the Sixth order on the calendar.

Page 1, line 1, after "A BILL" replace the remainder of the bill with "for an Act to create and enact section 15.1-27-04.1, a new subsection to section 57-38-30.3, a new subsection to section 57-39.2-02.1, and a new subsection to section 57-40.2-02.1 of the North Dakota Century Code, relating to school district cost factors, sales and use taxes and income taxes; to amend and reenact sections 15.1-09-47, 15.1-23-19, 15.1-27-08, 15.1-27-09, 15.1-27-18, 15.1-27-20, 15.1-29-12, 15.1-31-03, 15.1-31-07, 15.1-32-14, 57-15-01.1, 57-15-14, 57-35.3-03, 57-38-29, 57-38-30, and 57-38-55, subsection 3 of section 57-38.4-02, and sections 57-39.2-26, 57-39.5-02, 57-39.6-02, and 57-40.3-02 of the North Dakota Century Code, relating to the distribution of per student payments, school district property tax levies, financial institutions taxes, corporate and individual income taxes, and sales, use, and motor vehicle excise taxes; to provide hold harmless payments; to repeal sections 15.1-07-28, 15.1-12-11.1, 15.1-12-11.2, 15.1-27-04, 15.1-27-05, 15.1-27-06, 15.1-27-07, 15.1-27-10, 15.1-27-11, 15.1-27-12, 15.1-27-14, 15.1-27-15, 15.1-27-16, 15.1-27-17, 15.1-27-19, 15.1-27-21, 15.1-27-32, 15.1-27-33, 15.1-27-36, 15.1-27-37, 15.1-27-38, 15.1-27-40, and 15.1-28-03 of the North Dakota Century Code, relating to state aid payments to school districts, reorganization bonuses, joint powers association payments, the school district equalization factor, and supplemental payments; and to provide an effective date.

BE IT ENACTED BY THE LEGISLATIVE ASSEMBLY OF NORTH DAKOTA:

SECTION 1. AMENDMENT. Section 15.1-09-47 of the North Dakota Century Code is amended and reenacted as follows:

15.1-09-47. Board of education of city of Fargo - Taxing authority.

1. The board of education of the city of Fargo may levy taxes, as necessary for any of the following purposes:
 - a. To purchase, exchange, lease, or improve sites for schools.
 - b. To build, purchase, lease, enlarge, alter, improve, and repair schools and their appurtenances.
 - c. To procure, exchange, improve, and repair school apparatus, books, furniture, and appendages, but not the furnishing of textbooks to any student whose parent is unable to furnish the same.
 - d. To provide fuel.
 - e. To defray the contingent expenses of the board, including the compensation of employees.
 - f. To pay teacher salaries after the application of public moneys, which may by law be appropriated and provided for that purpose.
2. ~~The question of authorizing or discontinuing the unlimited taxing authority of the board of education of the city of Fargo must be submitted to the qualified electors of the Fargo school district at the next regular election upon resolution of the board of education or upon filing with the board a petition containing the signatures of qualified electors of the district equal~~

~~in number to twenty percent of the individuals enumerated in the most recent school district census. However, if the electors approve a discontinuation of the unlimited taxing authority, their approval of the discontinuation may not affect the tax levy effective for the calendar year in which the election is held. In addition, the minimum levy may not be less than the levy that was in force at the time of the election. The board may increase determine its levy limitations for general fund purposes in accordance with section 57-15-01. If the district experiences growing enrollment, the board may increase the levy by an amount equal to the amount levied the preceding year per student times the number of additional students enrolled during the new year 57-15-14.~~

SECTION 2. AMENDMENT. Section 15.1-23-19 of the North Dakota Century Code is amended and reenacted as follows:

15.1-23-19. Home education - State aid to school districts. For purposes of allocating state aid to school districts, a child receiving home education is deemed enrolled in the child's school district of residence if the child is monitored by an individual who is licensed to teach by the education standards and practices board or approved to teach by the education standards and practices board and employed by the public school district in which the child resides. A school district is entitled to fifty percent of the per student payment provided in section 15.1-27-04 times the appropriate cost factor in section 15.1-27-06 or 15.1-27-07 for each child receiving home education. If a child receiving home education is enrolled in public school classes, proportionate payments must be made. The total amount may not exceed the equivalent of one full per student base payment times the appropriate weighting cost factor.

SECTION 3. Section 15.1-27-04.1 of the North Dakota Century Code is created and enacted as follows:

15.1-27-04.1. School district categories - Cost factors - Payment.

1. In order to determine state aid to education, the superintendent of public instruction shall recognize the following categories of school districts:
 - a. Category 1 school districts are elementary districts having fewer than one hundred students in average daily membership;
 - b. Category 2 school districts are elementary districts having at least one hundred students in average daily membership;
 - c. Category 3 school districts are high school districts having fewer than one hundred fifty students in average daily membership;
 - d. Category 4 school districts are high school districts having one hundred fifty to two hundred seventy-five students in average daily membership;
 - e. Category 5 school districts are high school districts having two hundred seventy-six to two thousand eight hundred students in average daily membership; and
 - f. Category 6 school districts are high school districts having more than two thousand eight hundred students in average daily membership.

2. In order to determine per student payments, the superintendent of public instruction shall assign base cost factors as follows:
 - a. Category 1 school districts: 1.93
 - b. Category 2 school districts: 1.29
 - c. Category 3 school districts: 1.65
 - d. Category 4 school districts: 1.08
 - e. Category 5 school districts: 1.00
 - f. Category 6 school districts: 1.11
3. In order to determine additional payments for students who are mildly disabled, the superintendent of public instruction shall assign cost factors as follows:
 - a. Category 1 school districts: 0.52
 - b. Category 2 school districts: 0.82
 - c. Category 3 school districts: 0.65
 - d. Category 4 school districts: 0.91
 - e. Category 5 school districts: 1.08
 - f. Category 6 school districts: 0.71
4. In order to determine additional payments for students who are moderately disabled, the superintendent of public instruction shall assign cost factors as follows:
 - a. Category 1 school districts: 0.49
 - b. Category 2 school districts: 0.79
 - c. Category 3 school districts: 0.62
 - d. Category 4 school districts: 0.93
 - e. Category 5 school districts: 3.08
 - f. Category 6 school districts: 2.12
5. In order to determine additional payments for students who are severely disabled, the superintendent of public instruction shall assign cost factors as follows:
 - a. Category 1 school districts: 0.98
 - b. Category 2 school districts: 1.70
 - c. Category 3 school districts: 1.30

- d. Category 4 school districts: 2.02
- e. Category 5 school districts: 6.00
- f. Category 6 school districts: 4.99
- 6. In order to determine additional payments for students who are at-risk, the superintendent of public instruction shall assign cost factors as follows:
 - a. Category 1 school districts: 0.18
 - b. Category 2 school districts: 0.30
 - c. Category 3 school districts: 0.25
 - d. Category 4 school districts: 0.31
 - e. Category 5 school districts: 0.37
 - f. Category 6 school districts: 0.41
- 7. In order to determine additional payments for students who are English language learners, the superintendent of public instruction shall assign cost factors as follows:
 - a. Category 1 school districts: 0.40
 - b. Category 2 school districts: 0.40
 - c. Category 3 school districts: 0.40
 - d. Category 4 school districts: 0.41
 - e. Category 5 school districts: 0.76
 - f. Category 6 school districts: 0.91

SECTION 4. AMENDMENT. Section 15.1-27-08 of the North Dakota Century Code is amended and reenacted as follows:

15.1-27-08. Per student payments - Unaccredited high schools.

- 1. If a school district operates an unaccredited high school ~~becomes unaccredited~~, the per student payment to which the school district is entitled ~~during the first year in which the high school is unaccredited~~ is the amount ~~established~~ determined by using the base cost factor in section 15.1-27-04 subsection 2 of section 15.1-27-04.1. The school district is not entitled to the amount that results from applying the ~~weighting cost factors~~ provided in ~~subsections 3 through 7 of section 15.1-27-06~~ 15.1-27-04.1.
- 2. In each successive year, the ~~per student~~ payment to which the school district is entitled for each student in the unaccredited high school must be reduced by an additional two hundred dollars. If a school regains its accreditation, the ~~school district~~ is entitled to the per student payments provided for accredited schools for the entire school year in which the school becomes accredited.

SECTION 5. AMENDMENT. Section 15.1-27-09 of the North Dakota Century Code is amended and reenacted as follows:

15.1-27-09. Per student payments - Unaccredited elementary schools.

1. If a school district operates an unaccredited elementary school, the per student payment to which the school district is entitled ~~during the first year in which the elementary school is unaccredited~~ is the amount ~~established in section 15.1-27-04~~ determined by using the base cost factor in subsection 2 of section 15.1-27-04.1. The school district ~~is not~~ entitled to the amount that results from applying the ~~weighting cost~~ weighting cost factors provided in ~~subsections 3 through 7 of section 15.1-27-07~~ 15.1-27-04.1.
2. In each successive year, the ~~per student~~ payment to which the school district is entitled for each student in the unaccredited elementary school must be reduced by an additional two hundred dollars. If a school regains its accreditation, the school district is entitled to the per student payments provided for accredited schools for the entire school year in which the school becomes accredited.

SECTION 6. AMENDMENT. Section 15.1-27-18 of the North Dakota Century Code is amended and reenacted as follows:

15.1-27-18. Per student payments - Eligibility - Minimum amounts.

1. In order to be counted for the purpose of calculating per student payments, as provided for by this chapter, a high school student must be enrolled in at least four high school units. The units may include career and technical education courses offered in accordance with chapter 15-20.1 and courses that are approved by the superintendent of public instruction and offered by another high school district.
2. If a student is enrolled for graduation in a nonpublic school or if a student is taking fewer than four high school units and is enrolled in an approved alternative high school education program, the school district in which the student is enrolled is entitled to receive proportionate payments.
3. ~~Each high school district must receive at least as much in total per student payments as it would have received if it had the highest number of students in the next lower weighting category.~~

SECTION 7. AMENDMENT. Section 15.1-27-20 of the North Dakota Century Code is amended and reenacted as follows:

15.1-27-20. Per student payments - Claim by school district - Appeal.

1. Upon the completion of student registration and in no event later than September tenth of each year, the business manager of a school district claiming payments from state funds under the provisions of this chapter shall file a claim in the form and manner prescribed by the superintendent of public instruction. The business manager must provide the number of registered high school and elementary school students for whom payments are claimed and any other information requested by the superintendent of public instruction.
2. The superintendent of public instruction shall compute the per student payments on the basis of the previous year's average daily membership

less the number of students attending school during the current school year in another district under the provisions of open enrollment or the current year's fall enrollment, whichever provides the greater total payment. The superintendent shall make adjustments in the subsequent year according to a comparison between the average daily membership for the year for which the adjusted payment is being made and the year preceding the year for which the adjusted payment is being made, whichever is greater, for grade levels that existed in both years. The greater of the two preceding years' average daily membership must be used in computing any adjustment in a district's per student aid payments.

3. ~~School districts educating children of agricultural migratory workers and school districts offering approved summer courses during the months of June, July, and August are not restricted to payments for a one hundred eighty day school term.~~
4. Upon termination of the school year, the business manager of each school district that has received payments from state funds under the provisions of this chapter shall file with the school board a verified statement of the name, residence, and membership of each student and the units of high school work taken by each enrolled student.
- 5- 4. On or before June thirtieth of each year, the school board shall certify to the superintendent of public instruction, in the form and manner prescribed by the superintendent, the students in average daily membership for the recently completed school year. The superintendent shall notify the school district of any student average daily membership that is disallowed.
- 6- 5. A district may appeal the determination of the superintendent by submitting a written appeal to the superintendent of public instruction on or before September fifteenth of the year in which the determination is made. The superintendent of public instruction may modify the determination if the evidence submitted by the district justifies a modification. Upon appeal, or in a case when no timely appeal is made, the determination of the superintendent of public instruction is final.

SECTION 8. AMENDMENT. Section 15.1-29-12 of the North Dakota Century Code is amended and reenacted as follows:

15.1-29-12. Tuition payments - Determination.

1. Except as provided in section 15.1-29-13, a school district sending a student to another district for purposes of education shall pay the full cost of education incurred by the admitting district.
2. a. The admitting district shall determine the cost of education per student for its kindergarten, elementary, and high school students on the basis of its average daily membership and those expenditures permitted in determining the cost of education per student in section 15.1-27-03.
- b. To the cost of education per student, the admitting district shall add the state average capital outlay per student. The state average capital outlay per student is determined by dividing the total of all school districts' annual expenditures for sinking and interest funds, tax receipts to the building funds, and general fund expenditures for capital outlay by the average daily membership of the state.

- c. The admitting district shall subtract the following from the amount arrived at under subdivision b:
 - (1) The ~~weighted~~ per student base payment received by the admitting district, ~~less the average amount per North Dakota resident student enrolled in the school district realized from the deductions applied under section 15.1-27-06; and~~
 - (2) Any credit for taxes paid to the admitting district by the student's parent.
 - d. The amount remaining is the full cost of education incurred by the admitting district and the tuition amount payable for the individual student.
3. If the student's school district of residence and the student's parent are both paying tuition, the credit allowed under subdivision c of subsection 2 for taxes paid to the admitting district by the student's parent must be proportionately credited to the student's district of residence and the student's parent.
 4. This chapter does not affect the right of a school board to charge and collect tuition from students who are not residents of this state, in accordance with section 15.1-29-02.

SECTION 9. AMENDMENT. Section 15.1-31-03 of the North Dakota Century Code is amended and reenacted as follows:

15.1-31-03. Open enrollment - Per student aid - Tuition apportionment.

1. Once a student is enrolled in an admitting district, the student must remain enrolled in the admitting district until:
 - a. The student graduates;
 - b. The student relocates to another district;
 - c. The student's parent applies for enrollment in another school district; or
 - d. The student's parent notifies the student's school district of residence that the student will attend school in the school district of residence the following year.
2. Payment for per student aid must be made to the admitting district in accordance with chapter 15.1-27.
3. ~~For purposes of tuition apportionment payments, a student whose application is approved under this section is considered a resident of the admitting district.~~
4. Except as specifically provided in this chapter, chapter 15.1-29 does not apply to students involved in open enrollment.

SECTION 10. AMENDMENT. Section 15.1-31-07 of the North Dakota Century Code is amended and reenacted as follows:

15.1-31-07. Students not subject to this chapter. If a student, as a result of a school district dissolution or reorganization, resides in a district other than the one the student chooses to attend at the time of the dissolution or reorganization, the student is not subject to this chapter and may attend school in the chosen school district. ~~Notwithstanding section 15.1-28-03, the superintendent of public instruction shall forward payments from the state tuition fund made on behalf of the student to the student's chosen school district.~~ The student may not be considered a student in average daily membership in the student's school district of residence for purposes of section 15.1-31-02.

SECTION 11. AMENDMENT. Section 15.1-32-14 of the North Dakota Century Code is amended and reenacted as follows:

15.1-32-14. Special education per student payments.

1. A student with disabilities who receives special education services is deemed to be enrolled in the student's school district of residence for purposes of calculating per student payments.
2. ~~An additional prorated per student payment may be made if a student with disabilities attends a special education summer program approved by the superintendent of public instruction, provided the student's individualized education program or services plan requires that the student attend a special education summer program.~~
3. If a student who is enrolled in a nonpublic school receives special education services in a public school, the superintendent of public instruction shall forward a proportionate per student payment to the school district in which the student receives the services.
4. 3. a. If in the opinion of an individualized education program team or a services plan team a student is unable to attend a public school in the special education unit to which the student's school district of residence belongs, the student's school district of residence shall contract with another public school that:
 - (1) Does not belong to the same special education unit;
 - (2) Is located in this state;
 - (3) Is willing to admit the student; and
 - (4) Is able to provide appropriate services to the student.
- b. The superintendent of public instruction shall approve in advance the terms of the contract and the services to be provided by the admitting school.
- c. The contract must provide that the student's school district of residence agrees to pay to the district in which the admitting school is located, as part of the cost of educating the student for the school year, an amount equal to two and one-half times the state average per student elementary or high school cost, depending upon the student's level of enrollment, plus twenty percent of all remaining costs. The amount paid may not exceed the actual per student cost incurred by the admitting school.

- d. The liability of the student's school district of residence must be reduced proportionately if the student attends the admitting school for less than an entire school year.
- e. Upon being notified by the admitting district that tuition payments provided for by this section are due and unpaid, the superintendent of public instruction, after verification, shall withhold all state aid payments to which the student's school district of residence is entitled until the tuition due has been paid.
- f. The superintendent of public instruction shall provide to the school district, within the limits of legislative appropriations, an amount equal to eighty percent of the remainder of the actual cost of educating the student with disabilities not covered by other payments or credits.

SECTION 12. AMENDMENT. Section 57-15-01.1 of the North Dakota Century Code is amended and reenacted as follows:

57-15-01.1. Protection of taxpayers and taxing districts. Each taxing district may levy the lesser of the amount in dollars as certified in the budget of the governing body, or the amount in dollars as allowed in this section, subject to the following:

- 1. No taxing district may levy more taxes expressed in dollars than the amounts allowed by this section.
- 2. For purposes of this section:
 - a. "Base year" means the taxing district's taxable year with the highest amount levied in dollars in property taxes of the three taxable years immediately preceding the budget year. For a park district general fund the "amount levied in dollars in property taxes" is the sum of amounts levied in dollars in property taxes for the general fund under section 57-15-12 including any additional levy approved by the electors, the insurance reserve fund under section 32-12.1-08, the employee health care program under section 40-49-12, the public recreation system under section 40-55-09 including any additional levy approved by the electors, forestry purposes under section 57-15-12.1 except any additional levy approved by the electors, pest control under section 4-33-11, and handicapped person programs and activities under section 57-15-60;
 - b. "Budget year" means the taxing district's year for which the levy is being determined under this section;
 - c. "Calculated mill rate" means the mill rate that results from dividing the base year taxes levied by the sum of the taxable value of the taxable property in the base year plus the taxable value of the property exempt by local discretion or charitable status, calculated in the same manner as the taxable property; and
 - d. "Property exempt by local discretion or charitable status" means property exempted from taxation as new or expanding businesses under chapter 40-57.1; improvements to property under chapter 57-02.2; or buildings belonging to institutions of public charity, new single-family residential or townhouse or condominium

property, property used for early childhood services, or pollution abatement improvements under section 57-02-08.

3. A taxing district may elect to levy the amount levied in dollars in the base year. Any levy under this section must be specifically approved by a resolution approved by the governing body of the taxing district. Before determining the levy limitation under this section, the dollar amount levied in the base year must be:
 - a. Reduced by an amount equal to the sum determined by application of the base year's calculated mill rate for that taxing district to the final base year taxable valuation of any taxable property and property exempt by local discretion or charitable status which is not included in the taxing district for the budget year but was included in the taxing district for the base year.
 - b. Increased by an amount equal to the sum determined by the application of the base year's calculated mill rate for that taxing district to the final budget year taxable valuation of any taxable property or property exempt by local discretion or charitable status which was not included in the taxing district for the base year but which is included in the taxing district for the budget year.
 - c. Reduced to reflect expired temporary mill levy increases authorized by the electors of the taxing district.
4. In addition to any other levy limitation factor under this section, a taxing district may increase its levy in dollars to reflect new or increased mill levies authorized by the legislative assembly or authorized by the electors of the taxing district.
5. Under this section a taxing district may supersede any applicable mill levy limitations otherwise provided by law, or a taxing district may levy up to the mill levy limitations otherwise provided by law without reference to this section, but the provisions of this section do not apply to the following:
 - a. Any irrevocable tax to pay bonded indebtedness levied pursuant to section 16 of article X of the Constitution of North Dakota.
 - b. The one-mill levy for the state medical center authorized by section 10 of article X of the Constitution of North Dakota.
 - c. School districts.
6. ~~A school district choosing to determine its levy authority under this section may apply subsection 3 only to the amount in dollars levied for general fund purposes under section 57-15-14 or, if the levy in the base year included separate general fund and special fund levies under sections 57-15-14 and 57-15-14.2, the school district may apply subsection 3 to the total amount levied in dollars in the base year for both the general fund and special fund accounts. School district levies under any section other than section 57-15-14 may be made within applicable limitations but these levies are not subject to subsection 3.~~
7. Optional levies under this section may be used by any city or county that has adopted a home rule charter unless the provisions of the charter supersede state laws related to property tax levy limitations.

SECTION 13. AMENDMENT. Section 57-15-14 of the North Dakota Century Code is amended and reenacted as follows:

57-15-14. Tax levy limitations in school districts. The aggregate amount levied each year for the purposes listed in section 57-15-14.2 by any school district, ~~except the Fargo school district, may not exceed the amount in dollars which the school district levied for the prior school year plus eighteen percent up to a general fund levy of one hundred eighty five produced by a levy of eighty mills on the dollar of the taxable valuation of the district, except that:~~

1. ~~In any school district having a total population in excess of four thousand according to the last federal decennial census:~~
 - a. ~~There may be levied any specific number of mills that. A levy under this section may not be imposed except upon resolution adopted by a two-thirds vote of the school board has been submitted to and approved by a majority of the qualified electors voting upon the question at any regular or special school district election.~~
 - b. ~~There is no limitation upon the taxes which may be levied if upon resolution of the school board of any such district the removal of the mill levy limitation has been submitted to and approved by a majority of the qualified electors voting at any regular or special election upon such question.~~
2. ~~In any school district having a total population of less than four thousand, there may be levied any specific number of mills that upon resolution of the school board has been approved by fifty five percent of the qualified electors voting upon the question at any regular or special school election.~~
3. ~~In any school district in which the total assessed valuation of property has increased twenty percent or more over the prior year and in which as a result of that increase the school district is entitled to less in state aid payments provided in chapter 15.1 27 because of the deduction required in section 15.1 27 05, there may be levied any specific number of mills more in dollars than was levied in the prior year up to a general fund levy of one hundred eighty five mills on the dollar of the taxable valuation of the school district. The additional levy authorized by this subsection may be levied for not more than two years because of any twenty percent or greater annual increase in assessed valuation. The total amount of revenue generated in excess of the eighteen percent increase which is otherwise permitted by this section may not exceed the amount of state aid payments lost as a result of applying the deduction provided in section 15.1 27 05 to the increased assessed valuation of the school district in a one-year period.~~

~~The question of authorizing or discontinuing such specific number of mills authority or unlimited taxing authority in any school district must be submitted to the qualified electors at the next regular election upon resolution of the school board or upon the filing with the school board of a petition containing the signatures of qualified electors of the district equal in number to twenty percent of the number of persons enumerated in the school census for that district for the most recent year such census was taken, unless such census is greater than four thousand in which case only fifteen percent of the number of persons enumerated in the school census is required. However, not fewer than twenty five signatures are required unless the district has fewer than twenty five qualified electors, in which case the petition must be signed by not less than~~

~~twenty five percent of the qualified electors of the district. In those districts with fewer than twenty five qualified electors, the number of qualified electors in the district must be determined by the county superintendent for such county in which such school is located. However, the approval of discontinuing either such authority does not affect the tax levy in the calendar year in which the election is held. The election must be held in the same manner and subject to the same conditions as provided in this section for the first election upon the question of authorizing the mill levy.~~

SECTION 14. AMENDMENT. Section 57-35.3-03 of the North Dakota Century Code is amended and reenacted as follows:

57-35.3-03. Imposition and basis of tax - Surtax. An annual tax is imposed upon each financial institution for the grant to it of the privilege of transacting, or for the actual transacting by it, of business within this state during any part of each tax year. The tax is based upon and measured by the taxable income of the financial institution for the calendar year. The rate of tax is seven percent of taxable income, but the amount of tax may not be less than fifty dollars. In addition to the tax otherwise determined under this section, a financial institution is subject to a surtax of thirty-three percent of the amount otherwise determined under this section. Notwithstanding the provisions of section 57-35.3-08, the entire proceeds of the surtax under this section must be deposited in the education tax adequacy and equity fund.

SECTION 15. AMENDMENT. Section 57-38-29 of the North Dakota Century Code is amended and reenacted as follows:

57-38-29. Optional method of computing tax - Surtax. Notwithstanding the other provisions of this chapter, an individual, estate, or trust may elect to determine state income tax liability by applying the provisions of this section. A tax is hereby imposed upon every individual, estate, or trust to be levied, collected, and paid annually with respect to the taxable income of such individual, estate, or trust as defined in this chapter, computed at the following rates:

1. On taxable income not in excess of three thousand dollars, a tax of two and sixty-seven hundredths percent.
2. On taxable income in excess of three thousand dollars and not in excess of five thousand dollars, a tax of four percent.
3. On taxable income in excess of five thousand dollars and not in excess of eight thousand dollars, a tax of five and thirty-three hundredths percent.
4. On taxable income in excess of eight thousand dollars and not in excess of fifteen thousand dollars, a tax of six and sixty-seven hundredths percent.
5. On taxable income in excess of fifteen thousand dollars and not in excess of twenty-five thousand dollars, a tax of eight percent.
6. On taxable income in excess of twenty-five thousand dollars and not in excess of thirty-five thousand dollars, a tax of nine and thirty-three hundredths percent.
7. On taxable income in excess of thirty-five thousand dollars and not in excess of fifty thousand dollars, a tax of ten and sixty-seven hundredths percent.

8. On taxable income in excess of fifty thousand dollars, a tax of twelve percent.

In addition to the tax otherwise determined under this section, an individual, estate, or trust is subject to a surtax of thirty-three percent of the amount otherwise determined under this section.

SECTION 16. AMENDMENT. Section 57-38-30 of the North Dakota Century Code is amended and reenacted as follows:

57-38-30. Imposition and rate of tax on corporations - Surtax. A tax is hereby imposed upon the taxable income of every domestic and foreign corporation which must be levied, collected, and paid annually as in this chapter provided:

1.
 - a. For the first three thousand dollars of taxable income, at the rate of two and six-tenths percent.
 - b. On all taxable income above three thousand dollars and not in excess of eight thousand dollars, at the rate of four and one-tenth percent.
 - c. On all taxable income above eight thousand dollars and not in excess of twenty thousand dollars, at the rate of five and six-tenths percent.
 - d. On all taxable income above twenty thousand dollars, and not in excess of thirty thousand dollars, at the rate of six and four-tenths percent.
 - e. On all taxable income above thirty thousand dollars, at the rate of seven percent.
2. A corporation that has paid North Dakota alternative minimum tax in years beginning before January 1, 1991, may carry over any alternative minimum tax credit remaining to the extent of the regular income tax liability of the corporation for a period not to exceed four taxable years.
3. In addition to the tax otherwise determined under this section, a corporation is subject to a surtax of thirty-three percent of the amount otherwise determined under this section.

SECTION 17. A new subsection to section 57-38-30.3 of the North Dakota Century Code is created and enacted as follows:

In addition to the tax otherwise determined under this section, an individual, estate, or trust is subject to a surtax of thirty-three percent of the amount otherwise determined under this section.

SECTION 18. AMENDMENT. Section 57-38-55 of the North Dakota Century Code is amended and reenacted as follows:

57-38-55. Disposition of revenues. As soon as practicable, after receipt thereof, the tax commissioner shall turn over to the state treasurer all income taxes collected by the tax commissioner. The state treasurer shall issue a receipt for such collections, which must be made a permanent record in the office of the tax commissioner. Such moneys must be deposited by the state treasurer to the credit of the general fund for the purpose of defraying the general expenses of the state government except all revenue from the surtax imposed under sections 57-38-29,

57-38-30, and 57-38-30.3 must be deposited in the education tax adequacy and equity fund.

SECTION 19. AMENDMENT. Subsection 3 of section 57-38.4-02 of the North Dakota Century Code is amended and reenacted as follows:

3. In addition to the tax imposed under ~~subsection~~ subsections 1 and 3 of section 57-38-30, there is imposed an additional tax of three and one-half percent of taxable income which must be levied, collected, and paid annually in the same manner as provided in chapter 57-38.

SECTION 20. A new subsection to section 57-39.2-02.1 of the North Dakota Century Code is created and enacted as follows:

There is imposed on the gross receipts from all sales at retail otherwise taxable under this chapter a separate and additional tax of two percent.

SECTION 21. AMENDMENT. Section 57-39.2-26 of the North Dakota Century Code is amended and reenacted as follows:

57-39.2-26. Allocation of revenue. ~~All~~ Except as otherwise provided in this section and section 57-39.2-26.1, all moneys collected and received under this chapter must be paid into the state treasury and must be credited by the state treasurer to the general fund. Moneys deposited with the commissioner as security for the payment of tax, penalties, or costs due must be deposited and accounted for as provided in subsection 3 of section 57-39.2-12. All revenue from separate and additional taxes imposed under section 12 of this Act, sections 57-39.5-02, 57-39.6-02, section 16 of this Act, and section 57-40.3-02 must be deposited in the education tax adequacy and equity fund and must not be considered as net sales, use, and motor vehicle excise tax collections under section 57-39.2-26.1.

SECTION 22. AMENDMENT. Section 57-39.5-02 of the North Dakota Century Code is amended and reenacted as follows:

57-39.5-02. (Effective after December 31, 2005) Imposition - Exemptions. There is imposed a tax of three percent upon the gross receipts of retailers from all sales at retail, including the leasing or renting, of farm machinery or irrigation equipment used exclusively for agricultural purposes. Gross receipts from sales at retail of farm machinery or irrigation equipment are exempted from the tax imposed by this chapter when the sale, lease, or rental is made to a purchaser or lessor who is entitled to a sales and use tax exemption under subsection 6 or 12 of section 57-39.2-04 on otherwise taxable sales at retail. There are specifically exempted from the tax imposed by this chapter the gross receipts from the sale or lease of used farm machinery, farm machinery repair parts, or used irrigation equipment used exclusively for agricultural purposes. For purposes of this section, "used" means:

1. Tax under this chapter or chapter 57-39.2 or 57-40.2 has been paid on a previous sale;
2. Originally purchased outside this state and previously owned by a farmer; or
3. Has been under lease or rental for three years or more.

There is imposed on the gross receipts from all sales at retail otherwise taxable under this chapter a separate and additional tax of two percent.

SECTION 23. AMENDMENT. Section 57-39.6-02 of the North Dakota Century Code is amended and reenacted as follows:

57-39.6-02. (Effective after December 31, 2005) Gross receipts tax on alcoholic beverages - Exemption. There is imposed a tax of seven percent on the gross receipts of retailers from all sales at retail of alcoholic beverages. Gross receipts from sales at retail of alcoholic beverages are exempted from the tax imposed by this chapter when the sale is made to a purchaser who is entitled to a sales and use tax exemption under subsection 6 or 12 of section 57-39.2-04 on otherwise taxable sales. There is imposed on the gross receipts from all sales at retail otherwise taxable under this chapter a separate and additional tax of two percent.

SECTION 24. A new subsection to section 57-40.2-02.1 of the North Dakota Century Code is created and enacted as follows:

There is imposed a separate and additional tax of two percent of the purchase price or fair market value of property otherwise subject to taxes under this chapter.

SECTION 25. AMENDMENT. Section 57-40.3-02 of the North Dakota Century Code is amended and reenacted as follows:

57-40.3-02. Tax imposed. There is hereby imposed an excise tax at the rate of five percent on the purchase price of any motor vehicle purchased or acquired either in or outside of the state of North Dakota for use on the streets and highways of this state and required to be registered under the laws of this state. There is imposed on the gross receipts from all sales at retail otherwise taxable under this chapter a separate and additional tax of two percent.

SECTION 26. HOLD HARMLESS PAYMENTS.

1. The superintendent of public instruction shall compare the payments to which each school district is entitled from all state and local sources for the 2004-05 school year against the payments to which each school district is entitled from all state and local sources for the 2005-06 school year. If the amount to which a school district is entitled during the 2005-06 school year is less than that to which it was entitled during the 2004-05 school year, the superintendent of public instruction shall forward the difference to the school district on or before June 30, 2006.
2. The superintendent of public instruction shall compare the payments to which each school district is entitled from all state and local sources for the 2004-05 school year against the payments to which each school district is entitled from all state and local sources for the 2006-07 school year. If the amount to which a school district is entitled during the 2006-07 school year is less than that to which it was entitled during the 2004-05 school year, the superintendent of public instruction shall forward the difference to the school district on or before June 30, 2007.
3. The superintendent of public instruction may make payments under this section only to those school districts that levy eighty mills as provided for in section 57-15-14.

SECTION 27. REPEAL. Sections 15.1-07-28, 15.1-12-11.1, 15.1-12-11.2, 15.1-27-04, 15.1-27-05, 15.1-27-06, 15.1-27-07, 15.1-27-10, 15.1-27-11, 15.1-27-12, 15.1-27-14, 15.1-27-15, 15.1-27-16, 15.1-27-17, 15.1-27-19, 15.1-27-21, 15.1-27-32,

15.1-27-33, 15.1-27-36, 15.1-27-37, 15.1-27-38, 15.1-27-40, and 15.1-28-03 of the North Dakota Century Code are repealed.

SECTION 28. EFFECTIVE DATE. Sections 1, 12, and 13 of this Act are effective for taxable years beginning after December 31, 2005. Sections 14, 15, 16, 17, 18, and 19 of this Act are effective for taxable years beginning after December 31, 2004. Sections 20, 21, 24, and 25 of this Act are effective for taxable events occurring after June 30, 2005. Sections 22 and 23 of this Act are effective for taxable events occurring after December 31, 2005."

Renumber accordingly

2005 HOUSE APPROPRIATIONS

HB 1512

2005 HOUSE STANDING COMMITTEE MINUTES

BILL/RESOLUTION NO. HB1512
State Aid Payments to School Districts

House Appropriations Full Committee

☐ Conference Committee

Hearing Date February 15, 2005

Tape Number	Side A	Side B	Meter #
1		X	#14.2 - #34.4
Committee Clerk Signature <i>Chris Alexander</i>			

Minutes:

Rep. Ken Svedjan, Chairman opened the discussion on HB1512 and explains the fiscal note.

Rep Haas introduced the bill by stating 5 legal and philosophical realities of education. (1) The state has the constitutional responsibility of providing a uniform system of free public schools throughout the state. (2) The education of the child should not be contingent on the value of the property where the child lives. (3) The differences in educational needs for each child must be recognized if adequate education is going to be afforded each child. (4) The North Dakota Supreme Court ruled in the 1993 equity lawsuit that our funding formula was seriously flawed and that the Legislature needed to address it. (5) Educational adequacy lawsuits across the country have as their basis the presumption that education is funded by a very large and a significant over reliance on property taxes. Since 1993 the debate has shifted from one of equity funding to one of adequacy funding. Equity is defined as putting the same amount of money behind the education of each child. Adequacy says that you look at the educational needs of each

child and fund it accordingly. This bill replaces \$285 million of school district property taxes general fund only that are raised at the local level, with a 2% increase in sales tax and a 33% surcharge on income tax. The biennium numbers would be \$576 million raised over 2 years. the distribution of the funding is based on a true adequacy formula. It includes all of the state money that is now used, meaning all that we are currently using to fund elementary and secondary education, plus it includes the increases in the executive budget, plus the \$576 million we would replace in normal property taxes. This would put the state funding of education at 80% where now it is funded at 41%. This pools all state resources and replaces the old foundation aid formula completely. The mill deduct is gone. This effects only the general fund of school districts meaning it has no effect on other levies. This provides a per student base payment of \$4779 per student plus the multiplier cost factors for the size of school plus other multipliers for students with defined additional educational needs. To make this transition possible we have to put in the first additional moneys from the local level. So we put back in a maximum of an \$80 mill general fund levy that can be levied with a 2/3 vote of the school board, which is more stringent then what we have now for how school boards can raise funds now.

Rep. Keith Kempenich commented that different counties trigger different moneys so there will still be some inequities.

Rep Haas commented that this was correct, but when the state is meeting their 80% funding, the extra moneys that will be raised through levies does not have to be equalized. It is there just for the transition needs. Additionally, this bill removes all general taxing authority for school districts beyond the 80 mills so there are no more unlimited levies.

Rep. Jeff Delzer asked if the 80% funding level was figured before or after the 80 mills

Rep Haas answered before.

Rep. Jeff Delzer asked what it would be after the 80 mills.

Rep Haas answered that this calculation was never made because the 80 mills is not state funding

Rep. Jeff Delzer commented that they would come back at the next assembly and make the argument that funding is only at 60% and put us below that trigger again.

Rep Haas answered that using this formula it is not possible for this to happen. The speculations on the volatility of this would be no different than what we have now. (meter Tape #1, side B, #23.7)

Rep. David Monson asked if this formula allows for 100% state support without the 80 mills and then when the 80 mills comes in we start to decrease the state's percentage but then the local would pick up. The base formula would give you 100%.

Rep Haas answered that this is correct. We use the 80% because the rest of the money used to fund elementary and secondary education is federal funding and other local and county revenue. As the mix of funding source changes it is true that the percentages will fluctuate. But it means that the state has met 100% of its constitutional obligation to fund K-12 education.

Rep. Ken Svedjan, Chairman commented that this is a very creative change in educational funding policy. There is an impact in revenues only. This is a huge policy change. This is a matter that needs to be debated on the House floor, whatever recommendation we give this.

Rep Haas commented that the standing committee is asking that this conversation be allowed to continue so if the appropriations committee cannot support this then they are asked to remain neutral so the conversation can continue.

Rep. Al Carlson asked for clarification. There would be a 33% surcharge on income tax and sales tax is an additional 2%. Financial institutions and corporations have a surcharge on their taxes too.

Rep Haas answered that this is across the board addition of 2%.

Rep Herbel asked that the appropriations committee bring this bill back to the house floor with a vote of Do Pass or Without Recommendation. The education committee met briefly and dealt with all the issues that would be eliminated with this bill. Rep Herbel distributed a press release from the attorneys for the lawsuit representing the schools (handout #30-1, attached) for information. (meter Tape #1, side B, #29.1)

Rep. Ole Aarsvold asked why a surcharge on income tax instead of adjusting the rates on all the levels of income.

Rep Herbel answered that they worked with the suggestions from legislative counsel and this was what was decided would work best.

Rep. Ole Aarsvold commented that surcharges typically suggest a temporary arrangement, so there is some concern with this language.

Rep. David Monson moved a Without Recommendation motion on HB1512.

Rep. Ron Carlisle seconded.

Rep. Bob Skarphol asked that it be made clear on the House floor that the appropriations committee did not debate this bill

Rep. Ken Svedjan, Chairman asked Rep Haas to make this request heard on the floor.

Rep Haas answered that he would.

Page 5

House Appropriations Committee

Bill/Resolution Number HB1512

Hearing Date February 15, 2005

Rep. Clark Williams commented that he would vote against this motion because this bill should go to the house floor with a do pass recommendation.

Rep. Ken Svedjan, Chairman called for a roll call vote on the Without Recommendation motion on HB1512. Motion carried with a vote of 16 yeas, 7 neas, and 0 absences. Rep Haas will carry this bill to the house floor.

Rep. Ken Svedjan, Chairman closed discussion on HB1512.

Date: February 15, 2005
Roll Call Vote #: 1

2005 HOUSE STANDING COMMITTEE ROLL CALL VOTES
BILL/RESOLUTION NO. HB1512

House Appropriations - Full Committee

☐ Check here for Conference Committee

Legislative Council Amendment Number _____

Action Taken **WITHOUT RECOMMENDATION**

Motion Made By **Rep Monson** Seconded By **Rep Skarphol**

Representatives	Yes	No	Representatives	Yes	No
Rep. Ken Svedjan, Chairman	X		Rep. Bob Skarphol		X
Rep. Mike Timm, Vice Chairman	X		Rep. David Monson	X	
Rep. Bob Martinson	X		Rep. Eliot Glassheim	X	
Rep. Tom Brusegaard	X		Rep. Jeff Delzer		X
Rep. Earl Rennerfeldt	X		Rep. Chet Pollert	X	
Rep. Francis J. Wald	X		Rep. Larry Bellew		X
Rep. Ole Aarsvold		X	Rep. Alon C. Wieland	X	
Rep. Pam Gulleson	X		Rep. James Kerzman		X
Rep. Ron Carlisle	X		Rep. Ralph Metcalf	X	
Rep. Keith Kempenich	X				
Rep. Blair Thoreson	X				
Rep. Joe Kroeber	X				
Rep. Clark Williams		X			
Rep. Al Carlson		X			

Total Yes 16 No 7

Absent 0

Floor Assignment **Rep Haas**

If the vote is on an amendment, briefly indicate intent:

REPORT OF STANDING COMMITTEE (410)
February 15, 2005 2:22 p.m.

Module No: HR-30-3002
Carrier: Haas
Insert LC: . Title: .

REPORT OF STANDING COMMITTEE

HB 1512, as engrossed: Appropriations Committee (Rep. Svedjan, Chairman) recommends **BE PLACED ON THE CALENDAR WITHOUT RECOMMENDATION** (16 YEAS, 7 NAYS, 0 ABSENT AND NOT VOTING). Engrossed HB 1512 was placed on the Sixth order on the calendar.

2005 SENATE EDUCATION

HB 1512

2005 SENATE STANDING COMMITTEE MINUTES

BILL/RESOLUTION NO. HB 1512

Senate Education Committee

☐ Conference Committee

Hearing Date February 28, 2005

Tape Number	Side A	Side B	Meter #
1	x	x	0 - end
2	x		0 - 4610
3	x		0 - 3300
Committee Clerk Signature <i>Patty Wilkins</i>			

Minutes: Relating to school district cost factors, sales and use taxes and income taxes; relating to the distribution of per student payments, school district property tax levies, financial institutions taxes, corporate and individual income taxes, and sales, use, and motor vehicle excise taxes; relating to state aid payment to school districts, reorganization bonuses, joint powers association payments, the school district equilization factor and supplemental payments.

Chairman Freborg opened the hearing on HB 1512, a bill relating to school district cost factors, relating to the distribution of per student payments, and relating to state aid payment to school districts. All members were present.

Chairman Freborg took a count of those intending to testify in favor and in opposition to the bill. He said time will be divided equally between both sides and the hearing will end at 11:45 AM. There are about 8 people on each side that wish to testify.

Representative Haas introduced the bill. (written testimony) (meter 228)

Representative Haas walked the committee through the bill. (meter 1189) There are two sets of factors with multipliers that allow school districts to receive more or less funding depending on the profile of their student body and school size. The categories are on page 3 of the bill (school size) and 4 - 5 (profile of student body). This is the heart of adequacy funding of education.

On page 8 of the bill, we no longer talk about weighted pupil units, we are talking about base payments. The language on open enrollment is pretty self explanatory. On page 11 of the bill, protection of taxpayers and taxing districts, it refers to a political subdivision being able to levy the highest dollar amount. This is in the bill because on page 13, it removes this option for school districts. At the bottom of page 13 is where it sets the 80 mills as the absolute cap. The next section describes how a school board can access those 80 mills. On page 15, there are quite a few pages devoted to the tax code, line 26 requires the entire proceeds to go to the education tax adequacy and equity fund which is where all the surtaxes will flow. On page 16 the language refers to the tax rate on form ND2, the next page shows the surtax on form ND1. Page 18, section 20 applies the 2% increase in sales tax to everything that is now at 5%. The next section allocates the revenue again. The next section, applies the additional 2% to farm machinery which is currently taxed at 3%. Section 23 applies the surtax to alcoholic beverages and section 24 applies all the prior language to the use tax requirement. 57-40.3-02 applies the surtax to motor vehicle purchases. Page 20 repeals Joint Power Agreements, reorganization bonuses, advance payments for reorganization bonuses, per student payments, mill deduct, high school and elementary weighting factors, per student payments in special education, supplemental

payments, English language learner payments, per student payments for out of state attendance, per student payments for isolated schools, per student payments for cooperating schools, per student payments for reorganized schools, per student payments for summer school, property valuation changes, special education payments to close schools, non operating schools, the final 5 sections refer to teacher compensation. They would all be repealed because all of the money would be flowing into the new formula.

Representative Haas reviewed the fiscal note, dated February 23, 2005. (meter 1964) When the tax department did the original fiscal note, they indicated the maximum savings in property tax reduction would be \$427,000. That was assuming every district would levy the full 80 mills right away and that will not happen. The new fiscal note says it could reduce property tax by \$500 - \$570 million. If we assume an increase in revenue of \$576 million and take the conservative property tax savings of \$500 million, that leaves a \$76 million gap. People say that means we are raising taxes by \$76 million. Representative Haas said that is mitigated significantly by two factors, \$32 million per biennium comes from out of state sales and income tax collections and if you consider going back to the old formula, property tax will be raised \$15 million per year. With those two things taken into consideration, the \$76 million is mitigated significantly and directly by \$62 million, leaving a \$14 million gap. Does this bill raise taxes by \$14 million, yes. It is reasonable and logical and the only way we can transfer from the old funding formula that doesn't work to a new funding formula that is truly adequate.

Senator Freborg asked Representative Haas to repeat his statement about raising taxes.

Representative Haas repeated the how he arrived at the figure of \$14 million for the biennium.

If we want to put this down to a zero tax increase, he doesn't think we can, at least not during the

transition time, but you could easily put a deescalator clause in the bill to drop the mill levy 5 mills per year for 6 years to 50 mills. 10 mills per year at the current taxable value is \$15 million. As taxable value goes up every year, that figure goes up.

Representative Haas distributed a publication from the Department of Public Instruction.

(attached) (meter 2563) On page 9 of the handout. The pages show how the property tax roll back was calculated and it shows school every district. Page 15 shows the total. These are based on 2003 - 2004 taxable value. If it is based on 2004 -2005 value, the \$284 million goes to \$299 million, that is the \$15 million average annual increase. He has rounded this up to \$285 million which can be seen on page 2. On page 16 , there is a graphic representation of all schools by size based on efficiency with the multipliers. On page 17 is a representation of exactly how much a school district would receive under the new formula. The multipliers are added to the base rate. This shows every school district in the state. On page 3, the numbers were transferred from page 17. Representative Haas went through Hettinger school district as an example of how the new formula works and what portion of the 80 mills would give them a break even point. He said it shows the school districts will not all levy the 80 mills right away. There are 16 school districts that will not be able to raise enough money to hold themselves harmless with the full 80 mills. The last section if the bill has a hold harmless clause for two years where they would not get less than under the old formula.

Representative Haas distributed an amendment that changes the effective date, relating to how the hold harmless would be calculated for the next two years.

Senator Freborg said Representative Haas mentioned the hateful mill deduct in this testimony, Doesn't 1512 do exactly the same thing as an end result? (meter 3343)

Representative Haas said the mill deduct is not in the calculation of any school district payment.

Senator Freborg said it is not but the mill deduct provides equity, pure equity if the mill deduct is high enough. Does this bill not do the same thing?

Representative Haas said this bill provides equity and adequacy.

Senator Freborg said only because we have many millions of dollars more available.

Representative Haas said he doesn't consider \$14 million many of millions more.

Senator Freborg said that isn't the true figure.

Representative Haas said he explained it the best he could and he thinks that is the true figure.

Senator Freborg said he understands that. Would he agree the mill deduct would provide equity in the same manner.

Representative Haas said if you put the mill deduct immediately to 185 mills you will have full equity but you will not have addressed adequacy.

Senator Freborg asked if all the transportation money is jack potted in the bill.

Representative Haas said yes.

Senator Flakoll asked how the various categories on pages 3 - 5 were derived, what was the basis for the data sets.

Representative Haas said in 2003 the Department of Public Instruction contracted with Augenblick and Palaich to do a comprehensive study of North Dakota education relative to its adequacy of funding. This is a direct result of that study. In most cases in lawsuits against states on education funding, similar studies from Augenblick and Palaich were used where judgments were declared against states.

Senator Flakoll asked where are the definitions of the categories on page 4 of mildly disabled, moderately disabled, and at risk, and are they progressively severe. (meter 3600)

Representative Haas said that is correct and if he would like definitions we will have to get someone down here from the special education department. They are very well defined and the IEP's are prepared on those students following identification.

Senator Flakoll asked in subsections 3 and 4 in comparing moderately disabled to mildly disabled, the first 3 categories for the smaller schools, the K-8's, it looks like you get more money for mildly disabled compared to moderately disabled.

Representative Haas said he was not a part of this study and he can't respond to how these cost figures were determined. He does know they were based to some extent on national cost figures for these students.

Senator Flakoll asked if there is a provision for ending fund balances.

Representative Haas said they did not look at ending fund balances in coming up with the plan.

Senator Flakoll asked if there were a larger ending fund balance, would you still get the money.

Representative Haas said there is no provision in the bill for a decrease in state funding based on ending fund balances.

Senator Flakoll asked if a school district like Earl with \$160,000 behind each student gets a 260% increase, is that the case.

Representative Haas said yes. He thinks that is a local control issue. The districts could use these funds rather than levying a portion of the 80 mills.

Senator Flakoll said the amendments could address this but it would appear the alcohol tax with an effective date of December 31 in subsection 23 doesn't kick in until December 31, 2005, why is it delayed.

Representative Haas said he did not pay enough attention to that but they have assurances that the timeline would fit with the receipt and distribution of the money to provide adequate cash flow. He said he could go through the amendments but it would be very confusing.

Senator Freborg said he would prefer questions.

Senator G. Lee asked about the numbers of \$32 million in out of state income and sales tax and a net effect of \$14 million. What is the value of out of state interests that own property in North Dakota.

Representative Haas said they tried to get a handle on that and the tax department can't get the numbers, the data is not available.

Senator G. Lee said it seems that number would be offsetting in terms of the \$32 million. The 80 mills, if we go to the max and decrease over time, due to increase in property value. If property value keeps going up and even though we decrease the levy, isn't the tax remaining the same.

Representative Haas said of course but it could be easily adjusted. If we accept the idea that the state is going to pay for elementary and secondary education, perhaps you want the levy to go to zero. A simple deescalator amendment to the bill would take care of that. He doesn't think we can do that right away, there has to be a period of time, 4 to 6 years minimum, for the school districts to transition to the new formula. The printout from Department of Public Instruction shows some significant differences. Fargo, for example, loses \$10 million in the initial

distribution but they have a permanent 210 mill reduction in property taxes and if they levy their full 80 mills they could raise \$15 million. They can hold themselves harmless with a 60 mill levy and have a \$5 million cushion to grow.

Senator Freborg asked if Fargo can raise \$15 million with 80 mills.

Representative Haas said that is correct.

Senator G. Lee asked about the disability groups, previously there was a payment for gifted and talented, has that been eliminated.

Representative Haas said there is no separate funding for gifted programs in this bill.

Senator Taylor said on sales tax exemptions he mentioned farm machinery going from 3% to 5%, would the sales tax on used machinery stay at zero or would it go to 2%.

Representative Haas said anything that is totally exempt would still be exempt.

Senator Taylor asked if the 80 mill cap is absolute.

Representative Haas said it is absolute. They spent a lot of time looking at all exemptions in the tax department. If they removed all sales tax exemptions they would be looking at increased revenue of \$539 million per year. They did not look at removing exemptions.

Senator Flakoll asked if this could possibly change the litigants for the next lawsuit.

Representative Haas said anyone can bring a lawsuit at any time.

Senator Flakoll said there was language struck regarding summer school, we have had about \$7 million jack potted for summer school, are we still allowing it.

Representative Haas said yes, it is still there.

Senator Flakoll on section 26, the hold harmless payments, they seem to be coming after the school year is over, would that be onerous to some of the school districts.

Representative Haas said he doesn't think so, it could be a place where the ending fund balance could help with cash flow. In the 2005 - 2006 school year, for example, if the school district levies the full 80 mills and will not receive as much money as the previous year, the hold harmless clause will make up the difference. That could be calculated early on, so he does not think that would be a cash flow problem.

Senator Erbele said the sales and income tax numbers are based on a vibrant economy. Aren't we in a dangerous situation when we go into a recession period where sales and income are down. Property is typically a more stable base. (meter 5000)

Representative Haas said they have had that debate, too. He would argue that is not true. What do we do in any government or political subdivision when we have an adverse flow of money? We adjust. He thinks sales and income tax are no more or less reliable than property tax. When he was business manager of the Dickinson School District in the 1980's when there was a terrible farm economy and the devaluation of farm property and then the oil bust and in three years the district lost 33% of its taxable value. They went from \$24 million to \$16 million in value. That is volatility. They cut \$3/4 million out of the budget in one year.

Senator Seymour said if the bill passes what will be the highest sales tax in North Dakota?

Representative Haas said he can't answer that, he doesn't know the rate in all the cities. The highest state rate would be 7%, we are at 5% now and we are adding 2%.

Senator G. Lee mentioned the summer school programs, he sees where it is deleted but he can't see where it is put back.

Representative Haas said on page 2 of the printout, on the right side in other state grants, that is where it is allocated for those programs.

Senator G. Lee said a lot of work went into putting this together, is it modeled after some other state?

Representative Haas said it is not. They conceived the idea last June, they worked on it last summer and they did not decide to submit it until after the legislature was in session and until they heard HB 1154. The Lt. Governor presented that bill and there was no testimony in favor of the bill. All of the opposition to 1154 would have been dealt with in this bill so after the hearing they went to Representative Berg's office and discussed submitting the bill.

Senator Freborg asked what he would consider a reasonable percentage increase for elementary and secondary education per biennium or year.

Representative Haas said he has not given it much thought. Traditionally they think of CPI increases as being the minimum. It depends on the goals of the state in education, the goals with respect to teacher compensation, efficiency, there are many things that enter into it. This is a fluid business.

Senator Freborg said he doesn't think we can be locked into anything. Because of the economy it takes more money every year. If we were to apply a reasonable 5%, where would about half of the districts get this money because they will hit the 80 mill cap real quick. Will the state continue to put 5% more money into the program. He knows property values will bring in some of that money but 5% is a lot of money, about \$5 million in Fargo.

Representative Haas said he doesn't know, he can't answer that question. They have discussed an idea that if the base rate was \$4779 and we ended up with \$15 million more in that fund, that would be similar to an ending fund balance in a school district. He would not be in favor of

mandating the distribution of that money in that year. It could be used to even out some of the future increases for elementary and secondary education.

Senator Freborg asked about the \$15 million.

Representative Haas said the state's contribution would be \$1.267 billion.

Senator Freborg said 5% of that, if the schools expect an increase and are already at the 80 mill cap which they all will be in a few years, there is nothing in the bill for an increase. It costs the state \$50, \$60, \$70 million.

Representative Haas said we deal with increases on a biennial basis now in a similar manner. We don't project or guarantee and we deal with it every session.

Senator Freborg asked where we will get the money. This biennium we are able to come up with \$22 million, that is a far cry from what would be necessary to give them a 4 or 5% increase.

Representative Haas said if he had a crystal ball, he could answer that question.

Senator Freborg said perhaps we would increase the 80 mill cap. (side B, tape 1, meter 92)

Representative Haas said he would not be in favor of that. We did that before.

Senator Freborg said if we don't find the kind of money he is talking about in future years, he bets we would do it again.

Representative Haas said that is speculative, its difficult to respond to that.

Senator Freborg said in talking about what districts would levy 80 mills we talked about those 16 districts who would have to, to receive hold harmless payments. What about the districts that won't receive hold harmless payments but are at the break even point. Won't they levy 30, 40 50 mills. In going through the list, he sees 70 districts that will hit the cap immediately.

Representative Haas said we can speculate what a district will do and its reasonable to expect those districts that are taking a loss on the new formula will have to levy a portion of their mills, enough to break even, maybe a little more. He is puzzled by these arguments. We always hear that we believe in local control, we trust our school boards and city and county commissions. Then we prove we don't believe in local control, we want to micro manage the school districts. If we make the commitment to this new formula, that 80 mills is absolutely necessary, at least during the transition.

Senator Freborg said he is gun shy because he was here for measure number 6, the answer to everyone's prayers in education, and that did not last very long. After a couple of years, there was no money to fund it. He has some preliminary information that shows we are in the neighborhood of close to \$70 million in property tax today being paid by out of state residents so we will make up that \$70 million. Representative Haas says \$30 million will come in from out of state in sales and income tax. We are going to make up about \$35 to \$40 million for people who are no longer paying property tax that live out of state.

Representative Haas said North Dakota is a net receiver of money, we have a budget of \$5 billion and we get \$3 billion from the federal government. Why can't we create our own future and destiny without worrying about outside influences. For us to say we can't give ourselves a property tax break because we will also give it to out of state property owners, that is a shoot yourself in the foot attitude. We can't create our future that way.

Senator Freborg said he didn't say we couldn't or shouldn't, he just wanted him to know we will be making up \$40 million of taxes that out of staters are now paying. He wanted him to have all the information.

Representative Haas said we have had this argument for 6 weeks and some people aren't supporting the bill because it gives out of state property owners a tax break.

Representative Herbel testified in favor of the bill. (meter 552) They have spent a lot of time working on this bill. Some things need to be addressed. They have introduced this bill because of our over reliance on property tax. There is a lawsuit in the works and lawsuits in other states have been prevailing. There have been lawsuits in 27 states and 24 have succeeded and the last 6 or 7 in a row have succeeded so this is a cause for concern. If we are going to let the judicial system set the process it will be very different from what we might choose. Unfortunately the state does not keep track of out of state property owners. In the eight counties that do keep track, Richland, Nelson, Ramsey, Divide, McLean, Emmons, Stark and Eddy, it amounts to an average of \$543,000 paid by out of state taxpayers. For 53 counties, that comes to \$26 - \$27 million if this is representative. We try to tinker with the funding formula every session but its like putting band aids on band aids now. He received an email from a member of a school involved in the lawsuit and he read a portion. "There is so much in this bill that is good and right. It leaves the 1990 taxation system and the 1960 funding system behind. We cannot make a 1920 model T meet the needs of today by adding a heater and defroster to it. We cannot make the 1960 Ford into the modern car of today by adding cruise control. By the same token, the collection and distribution of taxes for education by an antiquated system do not meet the goals that we are looking at for today's kids" We are looking at an alternative to what is not working. This bill is going in the right direction. The biggest issue that is causing concern is the 2% sales tax. We need to focus on the adequacy and equity portion of the bill and work from there to make it better for funding education in the near future. Wouldn't it be great to come back in the next session

and not have to deal with JPA's and foundation aid payments and supplemental payments and raising the mill deduct. The biggest thorn in his district is the mill deduct. When they heard this bill in the House, they heard the lawsuit may no longer be in existence if this bill passes. This shows we as a legislature are taking a leadership role and we are attempting to fix what the courts told us in 1993 needed to be addressed.

Senator Freborg said with over half of the counties reporting and none of the biggest counties reporting, they have in a biennium over \$29 million in out of state property tax exemptions if we pass this bill. We will easily in a biennium see at least \$60 million perhaps \$70 or \$80 million.

Representative Herbel said he tried to get some figures and he appreciates the information. The land is primarily in hunting areas.

Senator Taylor asked about the new funding formulas in the states where the lawsuits have prevailed, how does this bill compare. What lessons have been learned.

Representative Herbel said specifically no, they did look at the key issue which is adequacy and equity.

Senator Flakoll asked about effects on economic development. He has received an email from the head of the largest sporting goods company in the US that is being built in North Dakota who has another 40 million project on the burner and if this bill passes, he will take it out of state.

Representative Herbel said to tell him the property tax break he receives will offset the sales tax. When Marvin Windows came to Grafton, they did not ask about the school or hospital, they asked about property tax breaks. It will be real. He is concerned about the economic development aspects of this bill. We should look at shifting the 2% sales tax to something else, removing exemption or something else, we need to take a look at it.

Senator Flakoll said on the building alone, we are looking at \$1 million in cost. What if a school wants to do better, pay their teachers more, have other programs.

Representative Herbel said they could work together with other schools. That is what we are doing now. We are sharing teachers, bussing students to other schools. He would like to talk about the tax increase. In HB 1154 when we increase the base pay and have declining enrollment there will not be dollars available for those schools that have these increases. This will be picked up with local property tax.

Senator Flakoll said Representative Herbel had just referenced this bill will make JPA's go away and now he is talking about them as a solution again.

Representative Herbel said that is not what he is saying. There is still a way to be cooperative.

Senator Flakoll said this does not take into account the county money some schools receive.

Representative Herbel said he is not familiar enough to respond to that.

Senator G. Lee said in terms of JPA's, they seem to be a grass roots effort that has worked well for some districts. Are we no longer supporting these efforts.

Representative Herbel said no, we are giving them the money in a different form and allowing them to do the same thing. JPA's are a good thing. Some counties have been doing it for years. We are not restricting or limiting the districts.

Chairman Freborg recessed the hearing for five minutes. (meter 1801)

Steve Swiontek, Superintendent of the Devils Lake Public Schools, testified in favor of the bill.
(written testimony) (meter 1900)

Senator Flakoll asked if we have evidence that more money produces better results. (meter 2320)

Mr. Swiontek said yes. He can demonstrate that because they do not have as much money as other districts, their academic results are less than those districts that can spend more money.

Warren Larson, Superintendent of Schools for Williston Public School District #1, testified in favor of the bill. (written testimony) (meter 2445)

Senator Flakoll asked if someone living in an apartment on a fixed income would see their rent go down or would they just see the increase in sales and income tax..

Mr. Larson said he is not sure how that would affect them. He would certainly want to pass along the savings to renters.

Paul Stremick, Superintendent of Grafton Public Schools, testified in favor of the bill. (written testimony) (meter 2800)

Senator G. Lee asked if we reduced the number of school districts significantly, would that change your thinking about our current funding system.

Mr. Stremick said he did not understand what bearing it would have if the funding was based on the true number of students.

Senator G. Lee asked if it wouldn't cause us to have equity if we had fewer districts in which to spread the state money.

Mr. Stremick said it could help, you would have to equalize the property value, not only the students. The current formula has 43% of funding coming from the state and the new formula is 80% so the disparity goes from potentially 57% to 20%.

Senator Flakoll said he referred to the 80 mills as discretionary, one district would have to provide \$10 million with those 80 mills, are they really discretionary.

Mr. Stremick said some of those districts already have some of those optional programs. If they wanted to keep these programs, they would have to levy.

Senator Flakoll said in some cases without the discretionary money at 70%, it would translate to \$9000 per teacher, doesn't that take the word discretionary out of it.

Mr. Stremick said yes, it would, to some extent.

Senator Flakoll asked if some people are saying they have to pay too much, compared to others.

Mr. Stremick said that is some of it. If the 80 mills are truly discretionary, this formula is funded at 75% of what is considered adequate. If you wanted to fund it at 100%, the additional 80 mills would be truly discretionary. That is on page 3 of the handout from Representative Haas.

Senator Flakoll said the statewide average is \$526 per resident of local contribution yet the litigants are 18% below that, Grafton is 24% below that, are there some inequities there.

Mr. Stremick said he thinks that has to do with the high percentage of at risk students or the free and reduced population, just under 50% of their student body qualifies.

Senator Flakoll said statewide the average cost per resident is \$526 but in Grafton, residents only pay \$402 yet they claim they have to carry the lions share of the cost.

Mr. Stremick said Grafton is ranked 10th of all the school districts in mill levy ranking and they are at the 185 mill cap so he doesn't know how they can pay more.

Joe Westby, North Dakota Education Association, testified in favor of the bill. (written testimony) (meter 3613)

Bev Neilson, North Dakota School Board's Association, testified in favor of the bill.. She commends the representatives for their hard work in thinking outside the box in bringing a whole new formula for funding education. The pluses in the bill include an increase in state funding

with less reliance on property tax, the way it distributes the money based on cost of education of particular students, and leaving the teacher mandated salaries out. Concerns are that some patrons will play 80 mills and some will not, that 80 mills is an absolute cap and school districts have no where to go for increased funding. In trying to fix the current system she comes up against a brick wall. Under the current system, a higher mill deduct does not address the issue of reliance on property tax. If you levy the maximum allowable mills how does that differ from a state property tax which is unconstitutional in North Dakota. If you put additional state funds into the formula, we still come up against the adequacy issue. It is good we are having such good discussion on the bill this morning.

Allan Burgad, Superintendent of Northern Cass School District, testified in favor of the bill.

(meter 5055) They are considered one of the property rich school districts, they rank 4th in the levies they request from their tax payers. Some would say they are spending too much but they are spending \$6000 per student which is 114th out of 166 schools so they are keeping costs down. This bill looks at three sources for funding, As a property rich district they should have fund some of the equity issue but not the whole entire thing. If the mill deduct continues to go as it is, it will take \$1.2 million out of their budget of \$3.2 million and there is no way they could continue on. This bill provides equity and adequacy in North Dakota. Regarding people living in rental property, perhaps the lower property tax will allow more people to own their homes. We can't predict all the spin offs.

Senator Freborg asked if the mill deduct is costing their district \$1.2 million, does that include what they get back in redistribution?

Mr. Burgad said no, correctly the mill deduct would cost \$1.2 if they ever reached the mill cap of 185 and that is not figuring in the redistribution.

Senator Freborg said if they counted what they received on redistribution, they would not lose nearly that much.

Mr. Burgad said that is correct.

Doug Johnson, North Dakota Council of Educational Leaders, testified in favor of the bill.

(meter 5518) This bill needs to be looked at seriously, it is one of the possible solutions to the lawsuit, it addresses the adequacy issues. There are still issues to addressed by the committee, specifically the local projected amount of dollars generated by local funds under the new formula. They have concerns about the total reliance on sales and income tax, however we do need property tax relief. Finally, this is an adequacy formula model, it starts to address equity issues but will it do so in the long term.

Kerry Schorsch, North Dakota Township Officers, testified in favor of the bill. (written testimony) (meter 5854)

Arden Hayner, Douglas, North Dakota, testified in favor of the bill. (meter 6031) He has been involved in water development in the state for 20 years. He then served on the school board for 3 years. He loves to play with numbers. These are unpredictable numbers. For the past 20 years funding education in North Dakota we have headed for the farm and the small home owner and it isn't working. In Minot, Trinity Hospital owns \$70 million in property, all tax exempt. The big universities in Grand Forks and Fargo are exempt. Fargo is the federal government town, Bismarck is the state government town. We have so many exempt properties that the burden has shifted to private property owners and it has reached the point where is does not serve the

students of North Dakota in this day and age. When you look at mill levies, 80 mills represents \$800 on \$10,000 property value. He pays three times that to the school district alone. When you study the numbers, we have to have a change for the students in North Dakota. We haven't been fair to them. The lawsuit talks about equal opportunity for students and he agrees with that. He does not agree with spending taxpayer dollars for the lawsuit.

Chairman Freborg switched testimony to the opponents of the bill.

Don Forsberg, Executive Vice President of the Independent Community Banks of North Dakota, testified in opposition to the bill. (written testimony) (meter 218, tape 2, side A)

Senator Flakoll asked if his organization receives a tax benefit for property taxes paid.

Mr. Forsberg said there is a tax deduction for property taxes for banks and regular corporation.

Senator Flakoll asked if he has run any calculations, would it really be 33% change, what would be the effect of lost ability to deduct property tax?

Mr. Forsberg said he has been contacted by a number of their smaller institutions, \$30 million in assets or less, that are looking at a property tax savings of a few hundred dollars in a small community and then having to turn around and pay several thousand dollars in additional state income taxes. He distributed the testimony of the Greater North Dakota Chamber of Commerce,

David Straley was going to testify and had to leave for a meeting.

Sandy Clark, North Dakota Farm Bureau, testified in opposition to the bill. (written testimony) (meter 825)

Nancy Wisness, Superintendent of Grenora Schools, testified in opposition to the bill. (written testimony) (meter 1270)

John Gosbee testified in opposition to the bill. (written testimony) (meter 1400) It has been asked if more money in education gives more results and he cites the District of Columbia where they have the highest expenditure and the worst results.

Jim Grosz, Superintendent of Litchfield Marion School District, testified in opposition to the bill. (meter 1606) They are a newly reorganized district. They could have stayed two separate districts and would have gained under this bill. He would like to commend Representatives Haas and Herbel for this new concept because no one in this room thinks property wealth should be the only factor in determining funding. This bill is a start. It doesn't truly address equity, it is an adequacy formula. His district would be at the 80 mill cap with no where to go. This is still dependent on each district's net worth which is really an adequacy formula. His district would lose almost \$466,000, does that mean their students and teachers are now less valuable. This bill needs change and more time.

Senator Flakoll asked what he thinks about the categories and the weighting factors.

Mr. Grosz said if they had stayed apart, they would raise more dollars.

Marilyn Foss, General Counsel for the North Dakota Bankers Association, testified in opposition to the bill. (written testimony) (meter 2025)

Max Laird testified in favor of the bill. (written testimony) (meter 2506)

Michael Hove testified on the bill. (written testimony) (meter 3100) He became concerned about the equity issue because he is a taxpayer. He started looking into things more closely when the lawsuit was brought. He explained the booklet he distributed.

Senator Bob Stenehjem testified in opposition to the bill. (written testimony) (meter 4420)

Chairman Freborg closed the hearing on HB 1512.

Chairman Freborg opened the discussion on HB 1512 when the committee reconvened in the afternoon. (tape 3, side A)

Chairman Freborg said he wants to review the testimony and amendments. We will act on the bill soon.

Senator Seymour said he thought Representative Haas did a good job presenting the bill.

Senator Freborg said absolutely. He didn't have all the answers Senator Freborg thought he should have but he did a good job on answering those he did know.

Senator Taylor asked what is the substance of the amendments.

Senator Freborg said it puts sections 1, 12 and 13 beginning in 2004 instead of 2005. On the other page, it adds sales tax to vehicle purchases.

Senator G. Lee asked when we repeal all of these sections, for example JPA's, it wipes them all out. What rules would govern the existing JPA's?

Senator Freborg said it takes JPA's out of the code. We had an old JPA law and we have a new JPA law and he is not sure if it is still on the books. They could still cooperate, he doesn't think there is anything to prevent that. The JPA's as we know them would die.

Senator G. Lee said the bill takes out all the criteria, there is nothing there anymore.

Senator Freborg said he thinks they would be gone, no guidelines, no criteria.

Senator Taylor said he thinks there is a different section of code that allows subdivisions to form agreements so that legal framework would be there, its not specifically tailored to schools and it doesn't provide any financial aid.

Senator G. Lee said they could do a co-op.

Senator Freborg said that section of code has not been nearly as successful as JPA's. JPA's caught on and were really moving without the money we are now providing. This is a real blow to JPA's. There is no special funding for summer school.

Senator Flakoll said Representative Haas said it was still there as it currently exists.

Senator G. Lee said Representative Herbel said one thing and Representative Haas said another.

Senator Freborg said that is what he thought. One of them mentioned a cap of \$15 million and

Senator Freborg believes the cap is \$7 million.

Senator G. Lee said he looked it up last night and it is \$7 million.

Senator Freborg said we capped that because summer school was growing so fast that we were robbing foundation aid from the normal 180 days to pay for summer school for 4500 students taking physical education in summer school and we couldn't afford it. The payment may continue and he is assuming the repealer wiped out the cap.

Senator Flakoll said he believes the JPA's are one of the better things that have occurred in terms of adequacy and efficiency.

Senator Freborg said certainly the opportunity to provide adequacy was there. It offered a whole lot more to every school, even Bismarck testified that they are doing more now that they can share and do it at a lower cost.

Senator Flakoll said he was surprised when Mr. Grosz from Litchfield - Marion said this could discourage small schools from joining up because they will generate fewer dollars as a larger district. Going back to the example, they will get less money with 207 students than neighboring Kulm with 71 fewer students. He hadn't thought that we could be disincentivizing them.

Senator G. Lee said that was his thought when he was reading the bill last night, it seems if we are going to put all those new dollars into a new class based system that we are going to encourage people to stay the way they are, particularly if they are high property value districts, they won't want to do anything, they don't need to. (meter 700)

Senator Freborg said he was surprised at the answer to the question of Senator Flakoll about the weighted formula. He doesn't know if Augenblick did it but he has been told by a good source the formula was developed by a series of superintendents, Department of Public Instruction, a few teachers. They developed the formula, not scientifically, rather they sat around and discussed how much it should cost to educate this high school student in this size district or school. He doesn't know if Augenblick did this or if they had their own formula to make those kind of recommendations. When Augenblick presented the \$188 million per year that was necessary, they didn't present anything else to go along with it, no handouts pertaining to weighted formulas. He figures there will be from 30 - 35 districts that will put 80 mills on, some to get the hold harmless and some simply for an increase because those districts are not going to live without an increase, no doubt about it. The rest of the districts, assuming they would only have an increase of a couple of thousand dollars in a \$1 million budget, they will have to add some mills, he came up with another 30 - 35 districts who would be at 80 mills. So we would have the equivalent of 70 - 80 districts on 80 mills right away. When they are talking about no tax increase, if there were 80 mills on we would be way over \$50 million in new taxes because it is only revenue neutral as long as they don't apply any mills. As soon as they start applying mills, it becomes new taxes. This isn't a guess, some of it came out of the tax department. The same with the out of staters who would not pay property tax, that is substantial. There are things

he hoped they would have some solid information on. He got some of the information on his own.

Senator Taylor asked if the state was challenged and the lawsuit was successful, would we be looking at something like this.

Senator Freborg said he thinks we would. He is not saying we should not look at something like this, we should take everything into consideration. We need to work in the things like out of state property tax so we really know what it will cost and what we can afford. He doesn't think we have to go down to 80 mills to satisfy the courts. He has heard a figure as high as the statewide average and then cap it hard and firm so they cannot exceed it. Then you would bring the districts a whole lot closer together and the additional money, we would be equalizing. He doesn't think this is all bad, they just don't have enough research. It is hard to do during the session.

Senator Taylor said the only way to cap it hard and firm is through a constitutional amendment.

Senator Freborg said that is right. The average is 183 mills, even 185, he is not sure that is low enough, maybe 150 mills. He thinks the districts need a little latitude on their own. There is no money to take up the slack they will have to take up in two or three years. What will happen when the hold harmless expires in two years. Those districts will be no better off, some will drop half of their budget.

Senator Flakoll said he was bothered by the lack of attention to ending fund balances in the formula. Not to pick on Earl, but with \$160,000 behind each student and an ending fund balance and they get a 260% raise in the money they get from the state, that raises a flag for him.

Senator Freborg said they would have to lower the amount they can have in an ending fund balance.

Senator Flakoll said this strips off any adjustment for ending balance.

Senator Freborg said it does but if this were a good bill, it wouldn't take too much to put that back in. They aren't required to spend their ending fund balance but if they don't it will be subtracted from foundation aid. In a couple of years, the ending fund balances would be back in the area where they should be to insure a safety net. What is the highest ending fund balance in the state?

Senator Flakoll said on a dollar basis, Fargo, statewide it is \$165 million in ending fund balance, its gone up about \$10 million per session. It is frustrating because they complain about not having money and yet they bank a third of what we send them. (meter 1430)

Senator Freborg said there needs to be some safety net. With this bill what will happen if the economy takes a 4-5% dip, with \$576 million, that is pretty effective. He thinks this is a school closing bill. Some of them will not exist, they put the 80 mills on, they spend down their surplus, in two years they won't get the hold harmless and they are out of business. He doesn't doubt the gun was aimed in that direction in some cases. If you study the printouts, you will see which districts won't be there in four years. If we do this he can't see the state pouring more money into education than we are right now. When we can't fight hard enough to get more than \$22 million, which is what is in there this year, in all areas of elementary and secondary, the house took out \$5 million, that is substantial when it wasn't enough in the first place. He can't picture them coming up with \$50 million when that is how much the schools will need because they have hit the 80 mills.

Senator Seymour said in testimony they said a good economy will take care of it.

Senator Freborg said what if the economy goes the other way. The committee probably doesn't remember measure 6.

Senator Erbele said he was on the school board.

Senator Freborg said it based all school funding on the oil and gas tax. Immediately, not near enough money came in. It was sold as the best thing that could ever happen to education. They put a \$100 exemption on income tax and it took 60,000 taxpayers off the roles. It was a bad, bad situation. It passed because they did a good job of selling it. It never worked, we couldn't rely on it.

Senator Flakoll said from an economic development standpoint, he is concerned about recruiting new business to the state with the change in tax structure. Steve Scheel was very sincere in his promise that he would move to another state. Loyalty only goes so far. It would make sense to move across the border.

Senator Freborg asked what is the Minnesota tax?

Senator Flakoll said zero on clothes.

Senator Freborg asked what the Minnesota sales tax is? It would have to be reasonably close.

Senator Flakoll said if this bill were to pass, a district could add a sales tax for schools.

Senator Freborg said they wouldn't have to because they aren't responsible for schools, the state is responsible. No one talked about the danger of the state financing almost 100% of education. No one said we are going to lose local control. We have eroded local control for years but if we give them all the funding, he can't help but believe we are going to make all the decisions.

Senator Seymour said there were only two representatives as sponsors, it might have been better to have a couple of senators.

Senator Freborg said how do you know they didn't try. Maybe they wouldn't sign on. That is a politically dangerous bill. They have guts.

Senator Taylor said the increase in cost of education and how we would fund that, the per pupil cost is going up 8%. If you could list three things that contributed to that what would they be, why is it beating the consumer price average.

Senator Freborg said in appropriations in the house and one guy used to say this year's increase in appropriations is next year's budget request. It becomes a necessary budget item. You could give them an awful lot of money and they would find a way to spend it, local or otherwise.

Senator Taylor said declining enrollment could have an effect.

Senator Flakoll said it seems like this is a \$150 million tax increase, in terms of equity and adequacy, if we were to provide in the formula another \$150 million, that would take us a long ways, too, no matter whose formula it is. If we had added \$150 million to HB 1154, we would have had a lot of people testifying in favor of that, too.

Senator Freborg said if we had added \$150 million to 1154, we wouldn't have had this bill.

Even the old formula would provide equity and if you provide enough equity, you provide adequacy. How are we going to fund increases in the future? We are just going to continue to raise the 80 mill cap. We will never reduce the income and sales tax.

Senator Flakoll said except for \$500+ million in exemptions.

Senator Freborg said that is true.

Senator G. Lee said that is why we should have a school board member on the committee that approves those exemptions.

Senator Freborg said its hard to eliminate the exemptions too. No one wants to raise taxes or eliminate exemptions, everyone wants to spend money.

Senator Flakoll said he has read the constitution four times in the last 24 hours, the part about education. The conversation this morning seemed to drift away from what is really required by the constitution. There are some interesting things in there we don't deal with in the K - 12 schools anymore, some social behavioral things. You will not find the word equity or adequacy.

Senator Freborg said those catchy phrases were invented in the last 20 years. (meter 2940)

Senator Flakoll said something he would consider truly adequacy would be course offerings and we have worked hard at that, minimum course offerings, some schools have added to that. We have made some noteworthy strides to meet what he considers to be the greatest portion of adequacy in the state.

Senator Freborg asked if we could get our required curriculum to the point where we provide adequacy. Will we ever get to where some schools can't offer more than others? When do we meet adequacy.

Senator Flakoll said it goes to the base line, its not about capping the top.

Senator Freborg said of course it isn't, where is the line?

Senator G. Lee said we did a good job last session of placing line that defined what we think makes for a good curriculum in terms of supporting our students to live in today's world. We drew the line, we didn't say they couldn't go above it but we drew the line pretty high. Now they want to change it again in terms of PE and health.

Page 30
Senate Education Committee
Bill/Resolution Number HB 1512
Hearing Date February 28, 2005

Chairman Freborg closed the discussion on HB 1512.

2005 SENATE STANDING COMMITTEE MINUTES

BILL/RESOLUTION NO. HB 1512

Senate Education Committee

☐ Conference Committee

Hearing Date March 1, 2005

Tape Number	Side A	Side B	Meter #
3	x		315 - 1680
Committee Clerk Signature <i>Patty Wilkens</i>			

Minutes: Relating to school district cost factors, sales and use taxes and income taxes; relating to the distribution of per student payments, school district property tax levies, financial institutions taxes, corporate and individual income taxes, and sales, use, and motor vehicle excise taxes; relating to state aid payment to school districts, reorganization bonuses, joint powers association payments, the school district equilization factor and supplemental payments.

Chairman Freborg opened the discussion on HB 1512. All members were present.

Senator Seymour said banks did not like the bill, it might not be conducive to economic development.

Senator Taylor said in looking at what we are trying to remedy in this bill, the suddenness of it concerns a lot of folks, would 2404 be another vehicle of study for the bill to allow us to take

what's good in the bill and allow the time to create something that can be shared by a greater majority of the population.

Senator Freborg said if he is talking about a study resolution.

Senator Taylor said maybe we already have a study resolution that will work.

Senator Freborg said if this bill fails, he knows there will be a study, perhaps independent of anything else that is floating around.

Senator Flakoll said his concern is he doesn't know the status of 2404. If our goal is to really investigate this, if we have a separate bill that makes another delayed bill and allows us potentially two opportunities for rigorous discussion while we are still in session. When we are in session, our hand is forced more than during the interim.

Senator Freborg said he understands the concerns about just throwing this away and he would agree but he thinks the discussion should be on the merits of the bill and not what we will do after it goes to the floor because we don't know what will happen on the floor, regardless of our recommendation.

Senator Erbele said that is the point, we don't know what will happen. What was said at the hearing, all the various taxes that will be affected, we really need the tax department to do an analysis.

Senator G. Lee asked what 2404 is.

Senator Freborg said Senator Taylor carried the bill and it passed 6-0 in the committee, "the legislative council shall study enhanced funding for elementary and secondary education and methods, and shall prepare legislation that enhances funding for elementary and secondary education while reducing the state's reliance on property taxes and record its findings and

recommendations together with the legislation required by this section.” Whoever may introduce the resolution that he was speaking of should take a look at this because he thinks the resolution would be similar.

Senator Flakoll said in 1512 we have two components, the income side and the spending side.

There are some very intriguing things in terms of the classes and categories, provisions in how things are measured and sent out.

Senator Freborg said 2404 deals strictly with funding.

Senator Flakoll said that is why if this bill were not to survive we would certainly want to address the distribution/expenditure part of it.

Senator Taylor said as much as he agrees with wanting to relieve property tax, the biggest problem with the bill is the money predominantly comes from sales tax to the tune of \$400 million. As a state we have given up our opportunity to raise sales tax when we have so many cities with up to 2 cent sales tax already and what that would do in border areas and the fact that by its very nature a sales tax is very regressive. Its difficult for us to get our arms around this in a short period of time and find something that is more satisfactory. (meter 878)

Senator G. Lee said he agrees with what these people are saying, if we do have to do something in the future, if we are required to do something, we have a template here that we could work from. There are a lot of issues in this bill that need further investigation, its just not ready to go forward in the form it is in now.

Senator G. Lee moved a do not pass on HB 1512.

Senator Seymour seconded the motion.

Senator Flakoll said he found the testimony and conversation invigorating around this topic and that has been a very positive outcome of the bill. He doesn't plan to vote for the bill but it has forced the discussion on a variety of pertinent topics, not only in terms of bringing the money in but also how it should be handed out. In terms of economic vitality of the state of North Dakota, it sends a tough message. Last session when we brought the top corporate tax to 7% that brought us to the middle of the pack. The tax in this bill would put us back on top in the US and that makes recruitment tough. He heard today from the manager of West Acres who has a major concern because although the property tax valuation on that piece of property is \$100 million, they don't think this would help them when you look at the clothing they sell and their fear those sales would move to Moorhead. Steve Scheel from the largest sporting goods store in the US at \$30 plus million and they are looking at another \$40 million facility which, if this were to pass, would go somewhere else. That is a strong message. Some of the class break outs, according to the superintendent from Litchfield - Marion, may prevent the consolidation that many people believe is important in terms of adequacy.

Senator Taylor said as much as he appreciates the work that has been done on the bill and the ideas in it, he doesn't think there has been enough work done on getting buy-in on the bill, whether it be by the executive branch or the people in the state who tend to refer such matters. The number of things he wants to accomplish for the schools in his district, he only has so much time in this session to do something constructive for those schools and he thinks his time would be better spent on something that will make its way through the chamber and stand.

Senator Freborg it would take a lot more work to fix the bill so that all parties involved might be happy. He doesn't understand a lot of the repealers, JPA's are gone and he doesn't know what

they had to do with providing equity and reducing property taxes, it takes the cap off of summer schools, many things like that were in the repealers. They don't have anywhere near all the information needed regarding removing that much property tax and adding that much sales and income tax, we would exempt a great number of out of state residents. Many of the numbers were guesses rather than scientific. With time, there could be some scientific data.

Senator G. Lee said he would like to commend the sponsors for their courage in bringing this forward. This made us look in a different direction. If we look at it from the narrow perspective of just our own districts, we can find reasons to support it. From the perspective of the entire state, there are more questions than answers. We need to look at it for a longer term.

Senator Flakoll said to reference Fargo, only 43 - 45% of the people own their homes, the others are in rentals. He questions if those savings are going to be passed on to renters on a fixed income.

The motion passed on a roll call vote 6-0-0. **Senator Freborg** will carry the bill.

Date: 3/1/05
Roll Call Vote #: 1

2005 SENATE STANDING COMMITTEE ROLL CALL VOTES
BILL/RESOLUTION NO. 1512

Senate SENATE EDUCATION Committee

☐ Check here for Conference Committee

Legislative Council Amendment Number

Action Taken Do Not Pass

Motion Made By Jim Lee Seconded By Jim Seymour

[illegible]

Total (Yes) 6 No 0

Absent

Floor Assignment Freborg

If the vote is on an amendment, briefly indicate intent:

REPORT OF STANDING COMMITTEE (410)
March 1, 2005 3:08 p.m.

Module No: SR-37-3896
Carrier: Freborg
Insert LC: . Title: .

REPORT OF STANDING COMMITTEE

HB 1512, as engrossed: Education Committee (Sen. Freborg, Chairman) recommends
DO NOT PASS (6 YEAS, 0 NAYS, 0 ABSENT AND NOT VOTING). Engrossed
HB 1512 was placed on the Fourteenth order on the calendar.

2005 TESTIMONY

HB 1512

SCHOOL FINANCE UPDATE

*House Education Committee
January 10, 2005*

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DEPARTMENT OF PUBLIC INSTRUCTION
Dr. Wayne G. Sanstead, Superintendent
600 East Boulevard Avenue Dept. 201
Bismarck, North Dakota 58505-0440

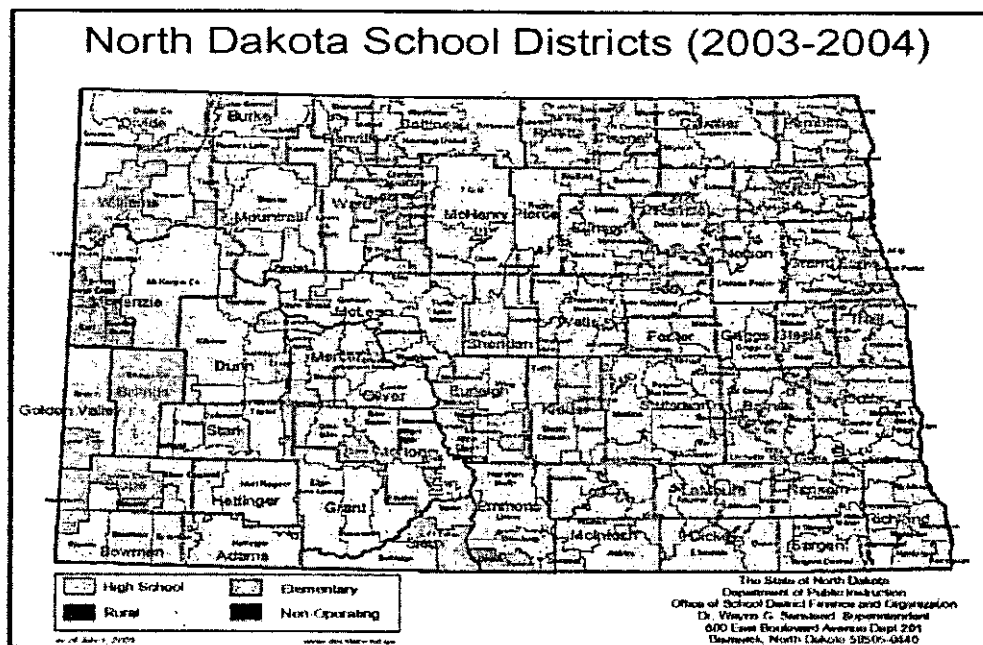
State School Aid

The purpose of the foundation aid system is to provide a level of financial support for elementary and secondary education programs from state funds based on the educational cost per student. The educational cost per student is defined at NDCC 15.1-27. The state average cost was \$6,384 in 2003-04. It includes regular programs, special education programs, vocational programs, federal programs and undistributed district-wide expenses. Expenditures not included are extracurricular activities, transportation, capital costs, debt service, tuition and assessments and food services.

Educational support per student is established by the legislature. The base payment amount is set at \$2,509 for 2003-2004 and \$2,623 for 2004-2005.

Beginning 2004-05, there are 210 public school districts in North Dakota. In 1985, there were 311 public school districts. The following table lists school districts by type. A high school district offers grades K-12. Elementary districts may offer grades through eight. One room rural districts have only one or two teachers for grades through eight. The nonoperating districts do not operate schools. They pay tuition to the districts these students are attending

High School Districts	164
Elementary Districts	35
One Room Rural Districts	7
Nonoperating districts	<u>4</u>
North Dakota School Districts	210



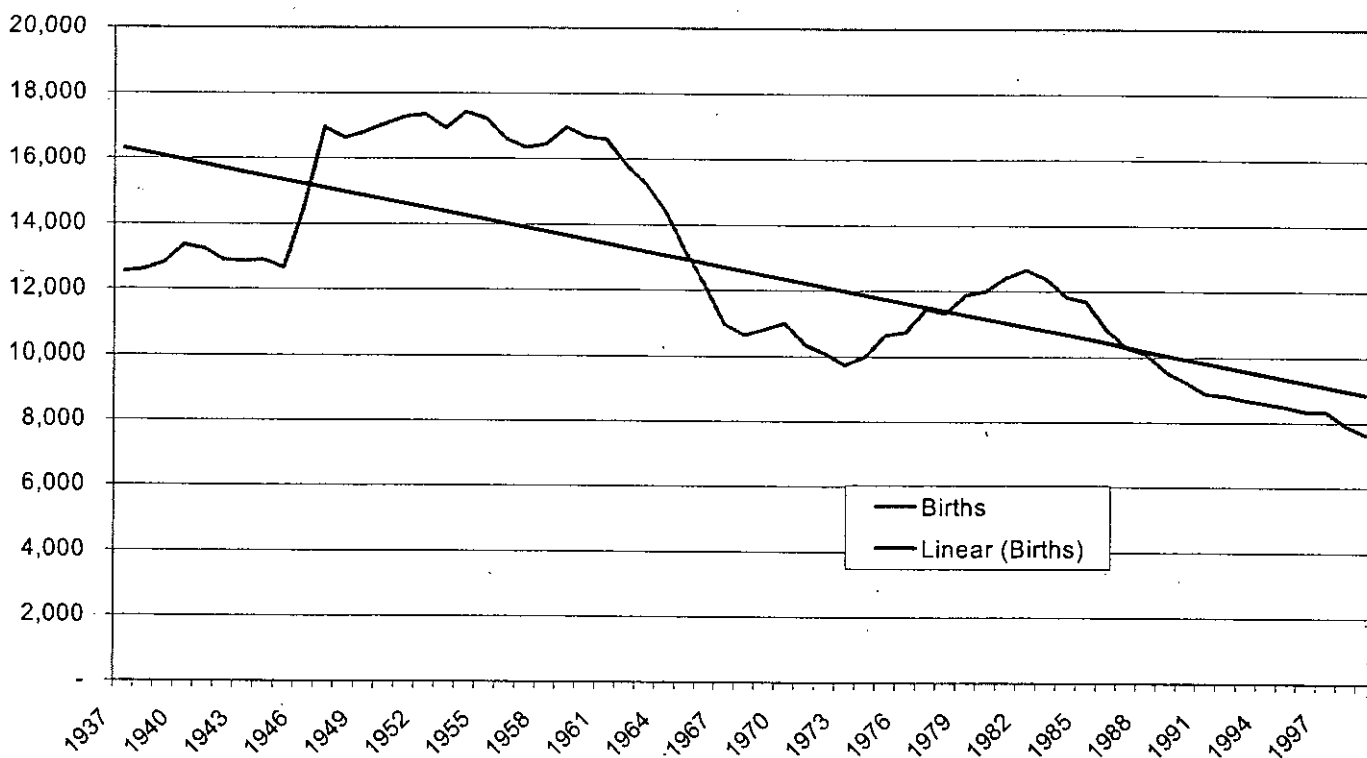
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Striking demographic changes we are facing:

- A declining birth rate
- An aging population
- Rapid rural to urban migration
- Out-migration of the state's youth
- Overall reduction in the number of school districts
- An increase in the number and percentage of students served by the 15 largest districts and a decrease in the number and percentage of students served in the remaining school districts
- Projections that K-12 enrollment in and graduates from public high schools will substantially decline over the next fifteen years

Public enrollment remained relatively stable from 1985-86 through 1995-96. However, beginning in 1995-96, a dramatic decline in school age children began to occur. In the fall of 1995 North Dakota had 118,565 public K-12 students. In the fall of 2004, the K-12 count was 99,421, a loss of almost 20,000 students (16%) in just ten years. These declines will continue. Birth rates have dropped steadily since 1982 and the outmigration from our rural areas continues. At present birth rates, today's public school population will fall below 95,000 by the 2008.

North Dakota Births - Vital Statistics



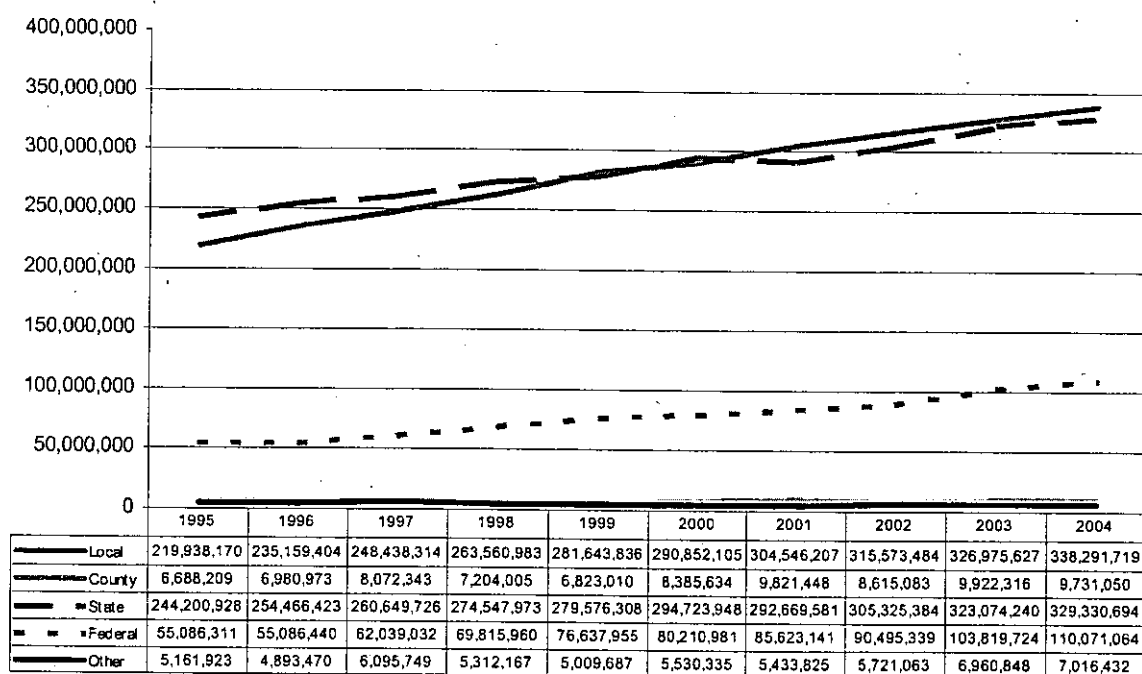
School District Funding

School districts fund their programs and services through local, county, state, and federal sources. In 1985, local sources provided approximately 35% of the total funding available for schools. In 2004 the local contribution rose to approximately 43%. As the graphic below illustrates, funding for K-12 education has become increasingly reliant on local sources (property tax).

Local revenue is raised primarily from levies on property. Since property values vary greatly across districts, the state versus local share debate becomes an increasingly important equity concern for financing a uniform system of free public schools throughout the state.

Disparities in current revenue per student are the result of variations in school district wealth. The range of funding per student, after eliminating both the high and low extremes is \$5,143 to \$8,810, over \$3,600 per student (based on 2003-04 financial data).

Public School General Fund Revenue History



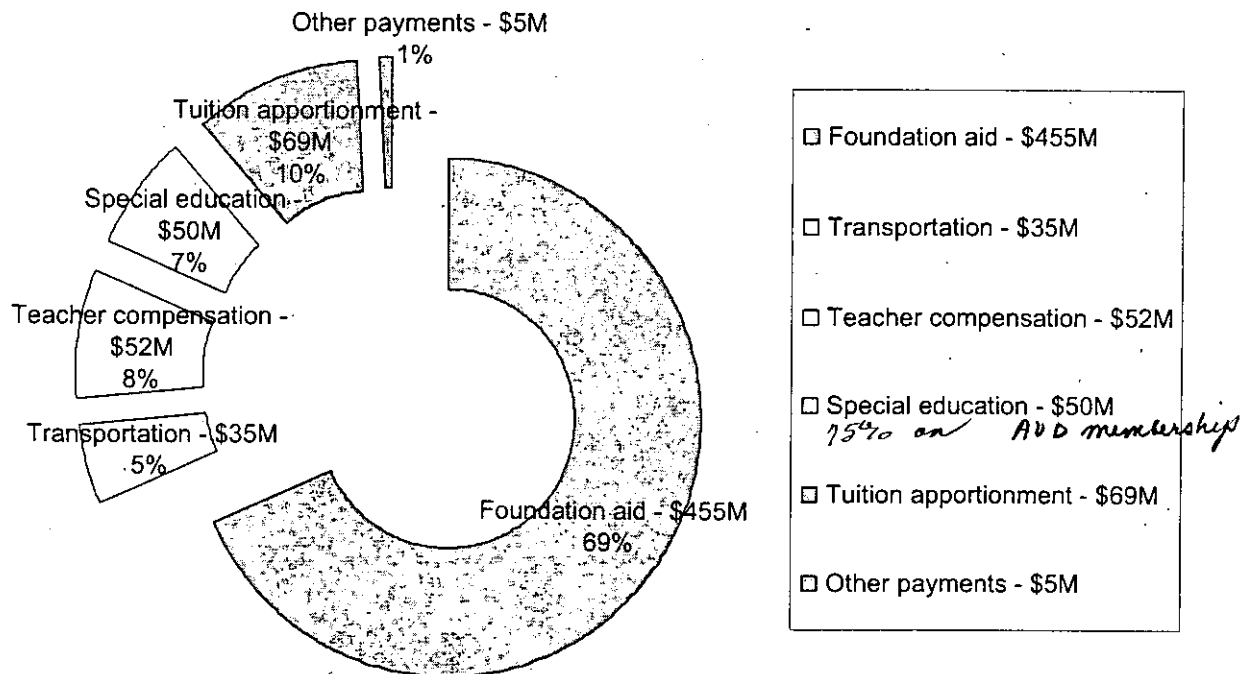
The table below was compiled from Department of Public Instruction enrollment, census, average daily membership, taxable valuation, mill levies, revenue and expenditure data.

School Finance Facts At A Glance

Data	FY 00	FY 01	FY 02	FY 03	FY 04
K Enrollment	7,144	7,057	7,012	6,890	6,663
1-6 Enrollment	47,099	45,760	44,714	43,874	43,271
7-8 Enrollment	17,099	16,881	16,514	16,287	16,148
9-12 Enrollment	36,563	35,519	34,773	34,086	33,339
Total K-12 Enrollment	108,094	105,217	103,013	101,137	99,421
6-17 Census	115,300	108,451	108,451	104,671	104,671
PK-12 Average Daily Membership	113,541	110,710	107,823	105,512	103,923
Taxable Valuation	1,297,625,450	1,363,908,126	1,421,821,998	1,468,087,318	1,532,751,262
Taxable Valuation Per Pupil	11,254	12,576	13,110	14,026	14,644
General Fund Levy	189	189	191	194	195
Total Levy	218	218	218	222	224
Gen Fund Local Revenue	290,852,105	304,546,207	315,573,484	326,795,627	338,291,719
Gen Fund County Revenue	8,385,634	9,821,449	8,615,083	9,922,316	9,731,050
Gen Fund State Revenue	294,723,948	292,669,581	305,325,384	323,074,240	329,330,694
Gen Fund Federal Revenue	80,210,981	85,623,141	90,495,339	103,819,724	110,071,064
Gen Fund Other Revenue	5,530,335	5,433,825	5,721,063	6,960,848	7,016,432
Gen Fund Total Revenue	679,703,003	697,709,141	725,730,352	770,572,755	794,440,959
Instructional Expenditures	559,241,723	583,393,794	598,408,518	639,391,896	663,407,740
Gen Fund Expenditures	666,363,372	702,468,197	716,300,973	765,136,183	790,333,132
Gen Fund End Balance	149,322,288	144,774,543	155,268,847	160,264,150	163,582,059
Cost of Ed Per Pupil (all districts)	4,925	5,270	5,550	6,060	6,384
District Count	231	223	222	217	210

Source: NDDPI Finance Facts. Fiscal year relates to financial data. Enrollment and tax levy data are one year ahead.

2003-05 State Aid To Schools - \$666 M



2003-2005 State Aid To Schools Appropriation

The 2003-2005 appropriation for state aid to schools was set at \$666 million. Sixty-nine percent of this amount is distributed through a formula equalized on cost and property valuation differences among districts.

Funding earmarked for transportation was block granted to school districts based on the funding they received the previous biennium. Teacher compensation is distributed based on the teachers employed by the district. 75% of special education funding is distributed on average daily membership with the remainder set aside to reimburse districts for high cost students. Tuition apportionment is the interest and earnings from the Common Schools Trust Fund. These funds are distributed on a census of school age students residing in the district that is taken every odd-numbered year.

Basic Foundation Aid Formula

The basic foundation aid formula consists of a base pupil rate, an adjustment for cost differences based on grade levels and district size (calculated as weighted pupil units), and a deduction for minimum local effort based on district taxable valuation.

2623 per student

Basic Foundation Aid Formula

Part One: Calculating gross entitlement

$$\begin{array}{rcl}
 & \text{Student membership} & \\
 \times & \text{Weighting factor} & \\
 \hline
 = & \text{Weighted pupil units (WPU)} & \leftarrow \text{adjusts for cost differences} \\
 \times & \text{Base pupil payment} & \\
 \hline
 = & \text{Gross entitlement} &
 \end{array}$$

Part Two: Deductions from foundation aid entitlements

$$\begin{array}{rcl}
 - & \text{Mill deduct} & \leftarrow \text{adjusts for local resources} \\
 - & \text{Other deductions} & \text{36% taxable valuation} \\
 \hline
 = & \text{Net entitlement} &
 \end{array}$$

Calculating weighted pupil units

The first part of the formula is concerned with the calculation of weighted pupil units. The objective is to provide additional funding to school districts based on need. This need is currently determined by multiplying a cost based weighting factor based on district size and class category.

Weighted pupil units are calculated on prior year average daily membership (ADM) and the current year fall enrollment. The higher weighted units are used as the basis for foundation aid payments. The following describes some of the common terms and conditions associated with calculating weighted pupil units.

Average daily membership

Average daily membership (ADM) is education terminology for full time equivalent. ADM is based on a 180 day year. As an example, if a student was a member of a district for 90 days, ADM would be 90/180 or .50. ADM includes approved holidays, NDEA days, parent teacher conferences and absent days and cannot exceed 1.00 ADM for an individual student (180/180 days). ADM is collected on the year end student membership reports due June 30th of each year.

Fall enrollment

Enrollment data is reported to the Department on the fall enrollment (MIS) reports in September of each year. School districts are to report the actual number of students that enrolled in their school district at the beginning of the school year. The count date is September 10th.

School weighting factors

The weighting factors for North Dakota's foundation program are computed annually using the most recent five year educational expenditures and average daily membership data.

Districts are divided into the following categories for purposes of applying weighting factors to enrollment and average daily membership. The table below shows the eleven categories of weighting factors for the 2004-2005 school year.

Category	5 Year Avg. Cost of Education	Weighting Factor	Weighted Payment
Base	\$ 5,254.49	1.0000	\$ 2,623.00
Preschool	\$ 6,364.50	1.2112	\$ 3,176.98
Kindergarten	\$ 3,337.19	0.6351	\$ 1,665.87
One room rural (Grades 1-8)	\$ 7,403.86	1.4091	\$ 3,696.07
Grades 1-6 (less than 100)	\$ 6,890.76	1.3114	\$ 3,439.80
Grades 1-6 (less than 100)	\$ 4,944.47	0.9410	\$ 2,468.24
Grades 1-6 (less than 100)	\$ 5,381.38	1.0241	\$ 2,686.21
Grades 7-8	\$ 5,124.01	0.9752	\$ 2,557.95
Grades 9-12 (less than 75)	\$ 7,496.65	1.4267	\$ 3,742.23
Grades 9-12 (75-149)	\$ 5,770.96	1.0983	\$ 2,880.84
Grades 9-12 (150-549)	\$ 4,932.46	0.9387	\$ 2,462.21
Grades 9-12 (550 or more)	\$ 5,245.56	0.9983	\$ 2,618.54

Program guarantees

The funding formula allows for certain enhancements or payment guarantees. These guarantees are:

- Weighting factor categories
- Changing enrollment
- Small but necessary schools
- Cooperating or reorganized districts
- North Dakota students attending out of state

Weighting factor categories

There are three categories of elementary schools (grades one through six) and four categories of high schools (grades nine through twelve). A separate weighting factor is calculated for each of the categories. The law provides that a school district must receive at least as much in total payments as it would have received had it had the highest number of students in the next lowest category.

For example, if a school district had average daily membership of 78 high school students, it would qualify for the second weighting factor for high school districts (75-149). The 2004-2005 factor for this category is 1.0983. $78 \text{ students} \times 1.0983 = 85.67$ weighted pupil units. If the district had only 74 students (the highest number of students in the next lowest category), weighted pupil units would be $74 \text{ students} \times 1.4267 = 105.58$. Therefore this district would be paid based on 105.58 weighted pupil units.

In this case the school district is paid for 74 students at the next lower category, not the 78 students they actually had because it results in a higher payment. These students are termed "off formula" and is an important reconciling item in the Department's budgeting process.

Changing enrollment

School districts are paid on the higher of their fall enrollment (wpu) or the previous year average daily membership (wpu), whichever is greater.

However in the subsequent year, the payment made is adjusted to actual average daily membership for that year, unless the previous year average daily membership is higher. This payment arrangement is designed to give districts one year to adjust to declining enrollments. It also provides money to districts with increasing enrollments (when fall enrollment is higher than the previous year average daily membership) at the time they are actually serving those students. A district's foundation aid payment basis is always at least the prior year's ADM.

Cooperating or reorganized school districts

Larger school districts, due to larger average class sizes, operate at a lower per pupil cost than smaller districts. This is reflected in the weighting factors assigned to elementary and high school districts based on district size.

In order to not discourage districts from entering into cooperative agreements for the provision of educational services or from reorganizing with other districts, the foundation aid system guarantees that pupil payments will be at least as much as they would have been had they not cooperated or reorganized. This guarantee is for a four year period for cooperating districts and six years for reorganized districts.

Small but necessary schools

In recognition of the higher cost of operating schools in isolated areas, eligible school districts receive an adjustment to their weighting factors.

Any school district with elementary enrollment of under 50 students with 15% or more of its enrollment living in an area identified as 15 or more radius miles from the next nearest elementary school are allowed an increase of 20% in their weighting factor for the first 15 students. Payment is guaranteed for 15 students.

The school district with a high school enrollment of under 35 students with 15% or more of its enrollment living in an area identified as 20 or more radius miles from the next nearest high school are allowed an increase of 20% in their weighting factor for the first 20 students. Payment is guaranteed for 20 students.

ND students attending out-of-state schools

Foundation aid payment for students attending school in bordering states is made to the North Dakota school district they live in. The weighting factors for students attending school out of state are increased 20%. The per pupil payment for these students is made directly to the resident school district.

Deductions from foundation aid entitlements

In a given year, foundation aid payments have the following items that may be deducted from the gross entitlement (WPU x Base Payment).

- Mill levy deduct
- Excess fund balance
- Non-accreditation
- School approval
- Prior year payment adjustment

Mill levy deduct - local tax base equalization

In North Dakota's basic support program, there is a "deduct" of the revenue generated by a set number of mills times the taxable valuation of a given district. The number of mills was set by the legislature at 36 mills for 2004-05. The revenue generated by the deduct is used to increase the base per student foundation aid rate and is redistributed through the funding formula.

In districts with relatively high taxable valuation per pupil, a larger amount of aid is subtracted from the district's gross entitlement. Conversely, a district with a lower taxable valuation per pupil will receive a relatively higher payment.

The table shows the funding sources for two districts educating the same number of students but having different taxable valuations. District A receives less state aid than District B but can make up the difference with a lower mill levy.

	District A	District B
Enrollment	250	250
Taxable Valuation	3,500,000	2,500,000
Taxable Valuation Per Pupil	14,000	10,000
Base Payment	2,000	2,000
Mill Deduct	32	32
Gross Entitlement	500,000	500,000
Mill Deduct Amount	112,000	80,000
Net Foundation Aid	388,000	420,000
Local Revenue	612,000	580,000
District Budget	1,000,000	1,000,000
Local Levy	175	232

10

Excess fund balance

This deduct limits state aid to wealthy districts that maintain large ending fund balances. The amount that the unobligated general fund balance of a school district on the preceding June 30th is in excess of 50% of the actual expenditures, plus an additional \$20,000 must be subtracted from the total of tuition apportionment, foundation aid, special education aid, and transportation aid for which a school district is eligible.

Minimum levy deduct

The 2003 Legislature passed legislation considering local general fund levy effort. Any amount levied below 140 general fund mills is deducted from state aid payments and is added to the amount available for distribution through the supplemental revenue formula.

Non-accreditation

School districts operating high schools that are not accredited are supported at the base payment amounts in the year they become unaccredited, but the weighting factors may not be applied. For the second year the high school remains unaccredited, the amount of aid the school district receives is reduced an additional \$200 per student. For each successive year, the per student reduction is increased an additional \$200. If the school becomes accredited, the school is entitled to payments for the entire school year in which the school becomes accredited.

The deduction for school districts operating elementary schools that are not accredited begins the year after the school becomes unaccredited. State aid is reduced \$200 per student times the number of students in the school. For each successive year, the per student reduction is increased an additional \$200. As with the high schools, the school is entitled to payments for the entire school year in which the school becomes accredited.

Prior year payment adjustments

While school districts are paid in the current year based on the higher of the previous year average daily membership or current fall enrollment, an adjustment is made in the following year to the higher of actual average daily membership for the year or the previous year average daily membership, whichever is greater. Districts paid on enrollment last year are always subject to adjustment. Districts paid on ADM last year are adjusted only if actual ADM for the payment year was higher.

Other foundation aid payments

The foundation aid appropriation is also used to pay for state responsible and excess cost students, for eligible summer school programs and for district supervised home schooled students.

Summer School Payment

Approved summer school programs are eligible for foundation aid. In the past this has been for only high school programs, but the 1999 Legislative Assembly opened it up to remedial elementary programs.

The proportionate payment made during the biennium for approved summer programs may not exceed one and one-half percent of the total amount appropriated by the Legislative Assembly for foundation aid and transportation aid during the biennium. In addition, 75% may be used for high school programs, 25% may be used for remedial elementary programs.

Payments are also made for migrant summer school and extended year special education programs approved by the Department.

State responsible and excess cost students

A number of students are placed under NDCC 15-29 for purposes other than education. These students are typically placed in foster care homes or residential child care facilities by other government agencies such as the Division of Juvenile Services or County Social Services. The resident school district is liable for education and related costs for these students, however this liability is limited to the state average cost per day. The remainder of the cost is paid from funds appropriated for foundation aid.

In cases where there are no legal parents or both parents have left the state, the entire amount is paid from foundation aid funds.

Home-Based Instruction Supervised by District

Home schooled students that are district supervised receive state aid at one half the base pupil payment rate. Weighting factors are applied based on district size the same as regular per pupil payments.

Out of district special education students

Students with disabilities who are receiving special education services must be deemed to be regularly enrolled in the school district of residence and must be included in the determination of payments from the state foundation aid program whether or not the students regularly attend school in the school or school district receiving the payments.

Limited English Proficiency

Students assessed eligible through a standardized test must be reported to the Department by December 1st of the school year. Districts receive a per student payment based on three assessment levels. The payment is made in May.

Transportation Aid

The reimbursement system based on mileage and students transported was repealed for the 2003-05 biennium. Transportation aid was block granted to schools based at the same amount each district received for the 2001-2003 biennium.

Transportation payment to school districts are made at the same time as the foundation aid payment. The payment is based on the prior school year transportation reports.

Tuition Apportionment

Tuition apportionment money comes from the income generated from the investment of proceeds from the sale of school lands and from a portion of fines and penalties. The Land Department manages these funds for the state. The Land Department transfers income to a special fund for distribution.

Tuition apportionment payments are made in September, November, January, March and May. It is paid based on a census of all children ages 6-17 year living in the school district. It includes both public and private students. The census is taken by the school districts in May of each odd-numbered year enumerating students under the age of eighteen as of August 31.

The census is adjusted for open enrolled students. For each open enrolled student at September 10th, one is added to the admitting district and one is subtracted from the resident district.

Special Education

State funds are provided in three different categories. Special education funding is distributed on an average daily membership basis (\$185 per ADM in 2004-05). These payments constitute approximately 75% of all special education funding provided by the state. A second category provides payments to school districts that incur excess costs for special education services. Districts are responsible for special education expenditures per student up to two and one-half times the state average of per-pupil expenditures. The state reimburses districts for 80% of the "excess costs." The third category relates to excess costs for students placed by state agencies or court order. In those instances, the district of residence is responsible for education and/or special education costs up to the state average of per-pupil expenditures and the state pays all education related costs beyond that amount.

Teacher Compensation Reimbursement

The teacher compensation reimbursement for maintaining the compensation level provided to teachers employed by the district during the 2002-03 school year was set at \$3,000 for full-time equivalent teachers employed by the district as of September 15th of each school. Teachers in their first year of teaching are reimbursed at \$1,000.

Supplemental Equity Payment

High school districts whose taxable valuation per student and cost of education per student are both below the statewide average are entitled to receive a supplemental payment. The sum of \$5,000,000 was appropriated for supplemental payments for the 2003-05 biennium.

Web Resources:

The DPI WEB site provides a convenient place to access information and publications related to North Dakota schools, as well links to other education information sites nationally. The educational directory, school district profiles and school finance facts publications are among the most popular and can be located in the resources section. The site address is www.dpi.state.nd.us.

The following links are also good sources of information regarding school finance.

National Center for Education Statistics (NCES) <http://nces.ed.gov/>

National Conference of State Legislatures (NCSL): Education Finance Database <http://nces.ed.gov/>

Making Money Matter: Financing America's Schools <http://books.nap.edu/books/0309065283/html/>

The screenshot shows the North Dakota Department of Public Instruction website as it appeared in the late 1990s or early 2000s. The browser window is titled "ND Dept. of Public Instruction Home - Microsoft Internet Explorer". The address bar shows "http://www.dpi.state.nd.us/". The website has a dark header with the title "North Dakota Department of Public Instruction" and a "Site Search" box. Below the header is a navigation bar with links: "Forms", "Employment Opportunities", "News", "Contact Us", and "About DPI". The main content area is divided into several sections. On the left, there is a "Programs and Services" section listing various educational programs, and a "Resources" section listing documents and links. In the center, there is a quote from Dr. Wayne G. Sanstead, State Superintendent, followed by a "Headlines" section with links to recent news items. On the right, there is an "Events" section with links to upcoming events. At the bottom, there is a "School Spotlight" section featuring a photograph of a school building. The footer of the website says "Welcome to the ND Department of Public Instruction's Website".

ND Dept. of Public Instruction Home - Microsoft Internet Explorer

File Edit View Favorites Tools Help

Address <http://www.dpi.state.nd.us/> Go Links

North Dakota Department of Public Instruction Site Search: Go

Forms Employment Opportunities News Contact Us About DPI

Programs and Services

- Adult Education and Literacy
- Child Nutrition & Food Distribution
- Bilingual Education
- Counseling, Testing & Career Development
- Division of Independent Study
- Early Childhood Tracking System
- Native American Education
- School Approval & Accreditation
- School Finance & Organization
- School for the Blind
- School for the Deaf
- School Health & Drug Free
- Section 504
- Special Education
- State Library
- Title I - Compensatory Education
- Teacher Licensure (ESPB)
- Transition in North Dakota

Resources

- Assessment Program and Data
- Bring Technology into the Classroom
- Downloadable School Staff Listings
- Education Entities
- Education Directory 1999-2000
- K-12 Course Code Manual
- ND Administrative & Instructional Personnel in Public Schools
- ND Education Related Links
- National Education Related Links
- Parent Links
- Professional Development
- Scholarships
- School District Profiles

I believe it is the central role of education to help fill and expand the individual's intellectual circle of being. Further, I believe it is the role of the state education agency to provide educational leadership, guidance and technical assistance; to advocate for adequate and equitable funding for our schools; and to insure a continuous educational improvement model is in place for all North Dakota schools and their students.

Dr. Wayne G. Sanstead
State Superintendent

Headlines

- [Christa McAuliffe Fellowship Program](#)
- [Office of Native American Ed Suggests Models of Culturally Congruent School Reform](#)
- [Funding Available for Students Learning English as a Second Language](#)

Events

- [Fall Regional Title IV Meeting](#)
- [National ACT Test Date](#)

Connect to ND Schools

Discover ND

School Spotlight

Welcome to the ND Department of Public Instruction's Website

PUBLIC SCHOOL DISTRICTS

Summary of Facts

Type of School Districts (Fall of 2003)

High School Districts	166
Graded Elementary Districts	37
One-Room Rural Districts	8
Districts not operating school	2
Total Number of School Districts	<u>213</u>

Type of School Plants in Session (Fall of 2003)

Elementary Schools	182
Middle Level/Junior High Schools	23
Senior High Schools	30
Elem/Sec Combination	149
One Teacher Schools	11

Types of Units and Centers in Session (Fall of 2003)

Special Education Units	30
Vocational Centers	7

Enrollment by Type of Schools (Fall of 2003)

Kindergarten	6,890
One-Room Rural Schools	46
Elementary Schools	60,115
Secondary Schools	34,086
Total Enrollment K-12	<u>101,137</u>

Graduates

High Schools	8,641

Census - Enumeration

Age	2001	2003
Birth to 5	41,323	38,743
6-17	108,451	104,671
Total	<u>149,774*</u>	<u>143,414</u>

*Fort Yates not reporting

Full Time Administrative and Instructional Personnel

	No. of Positions	Average Salary
Administrators	153	63,989
Sec. Teachers	2,776	33,306
Elem. Teachers	4,922	33,869
One-Room Rural	8	22,972
Other Instr. Staff	817	34,281
Total	<u>8,676</u>	<u>35,795</u>

Cost of Education and Average Cost Per Pupil in ADM

	Cost of Education	Cost Per Pupil
Presch. Sp. Ed.	7,250,479	8,374.41
Kindergarten	29,387,497	4,110.28
Elementary 1-6	292,383,391	6,496.13
Elementary 7-8	101,148,390	6,056.53
Elementary 1-8	393,531,781	6,377.16
Elementary K-8	422,919,278	6,141.79
Secondary 9-12	237,711,311	6,642.44
All Pupils	667,881,068	6,329.91

Cost of education figures include per pupil cost expenditures from the public school district, special education units and vocational education centers. Based on average daily membership.

Average Daily Membership	105,511.86
State average capital outlay for tuition purposes	382.93

Transportation

Number of Pupils Transported*	43,249
Cost of Transportation	31,901,335
Average Transportation Cost Per Pupil	737.62
Average Transportation Cost Per Mile	1.35
Total Annual Mileage*	23,614,851

*Estimated

<u>Taxable Valuation</u>	2001-02	1,363,908,126
	2002-03	1,426,637,657
	2003-04	1,468,087,318

<u>Valuation of Buildings and Equipment</u>	1,484,139,161

Kenilworth

15

FUND GROUP 1

REVENUES

Local Sources - 42.41%

Taxes	281,651,754
Tuition	28,453,884
Transportation	397,421
In Lieu of Taxes	944,436
Other Revenue	15,348,131
Total	326,795,627

County Sources - 1.29%

Oil and Gas	5,337,570
Coal Production	2,456,333
Coal Conversion	1,220,469
Other Revenue	907,943
Total	9,922,316

State Sources - 41.93%

Tuition Apportionment	33,517,307
Pupil Aid	216,640,116
Transportation	16,994,871
Teacher Compensation	24,868,665
Vocational Education	3,304,507
Special Education	19,475,135
Other Revenue	8,273,639
Total	323,074,240

Federal Sources - 13.47%

Impact Aid

103,819,724

Other Sources - 0.90%

6,960,848

EXPENDITURES

Regular Instructional Programs

Kindergarten	11,810,434
Elementary	170,570,918
7th and 8th Grade	58,723,800
Secondary (9-12)	122,647,768
Total	363,752,920

Federal Programs

Title I	28,597,779
Innovative Education	3,184,193
Bilingual	385,407
Title II	9,736,303
Nutrition Ed. & Training Program	17,241
Indian Education	1,275,602
Other Federal	4,197,240
Drug Free	1,540,788
Total	48,934,554

Undistributed

Improvement of Instruction	3,172,022
Instructional Media	13,379,459
Other Support Staff Service	2,678,451
School Board	10,581,235
Exec. Administration	16,950,636
Special Area Admin.	2,247,920
Support Service Business	10,146,240
Operation and Maintenance	67,095,505
Central Support	4,443,143
Other Support	1,444,429
Total	132,139,041

Other Programs/Services

Student Transportation	28,698,179
Facility/Construction	6,647,972
Services Provided for Another LEA	3,921,874
Extracurricular Activities	15,624,772
Extracurricular Transportation	1,777,522
Adult Education	1,604,077
Community Services	4,113,479
Food Services	2,730,428
Other Enterprise Service	720,018
Total	65,838,322

Tuition/Assessments

SD is sending to other districts

Preschool Special Ed. Tuition	56,287
Kindergarten Tuition	580,542
Elementary (1-6) Tuition	13,442,964
7th & 8th Grade Tuition	1,952,669
Secondary (9-12) Tuition	8,065,246
Special Education Tuition	16,924,384
Vocational Education Tuition	1,888,210
Special Education Transportation	41,664
Vocational Education Transportation	11,354
Total	42,963,320

Other Uses

Debt Service	3,152,379
Transfers	9,507,572
Other	725,500
Total	13,385,450

Special Programs

Special Education	68,991,407
Vocational Education	29,131,168

Recap - Fund Group 1

Beginning Balance	154,827,579
Revenue	770,572,754
Expenditures	765,136,183
Ending Balance	160,264,150

Cooperative Programs

Special Education - Multidistrict Units

Beginning Balance	4,726,386
Revenue	33,482,041
Expenditures	33,119,704
Ending Balance	5,088,723

Vocational Education - Area Centers

Beginning Balance	997,582
Revenue	5,037,941
Expenditures	4,954,675
Ending Balance	1,080,848

Indebtedness

Bonds	155,206,245
Cert. Of Indebtedness	6,214,589
Construction Fund	33,357,026
Total Indebtedness	194,777,860

FUND GROUP 1 - SPECIAL EDUCATION EXPENDITURES

	District	Cooperative Multidistrict	Total
Preschool Special Education	5,061,882	1,104,315	6,166,196
Mental Retardation	12,137,674	2,120,026	14,257,701
Hearing Impaired	984,589	442,476	1,427,065
Deaf and Deaf-Blind	148,446	363	148,809
Visually Impaired	797,191	140,550	937,741
Speech Impaired	9,090,785	2,267,420	11,358,205
Physically Impaired	421,452	15,596	437,048
Autism	524,075	17,297	541,372
Traumatic Brain Injury	17,823	56	17,879
Other Health Impaired	154,390	34,423	188,813
Emotionally Disturbed	6,897,897	1,111,849	8,009,747
Learning Disabled	14,915,737	5,054,809	19,970,546
Multiple Handicapped	1,475,828	285,137	1,760,964
Gifted and Talented	1,991,687	49,555	2,041,242
<u>Undistributed</u>			
Social Work	719,221	877,342	1,596,563
Counseling Services	309,302	23,501	332,803
Adaptive Physical Education	103,986	48,414	152,399
Psychological Service/Testing	1,373,510	1,199,473	2,572,983
Audiology	88,803	57,771	146,574
Speech Pathology	129,535	695,516	825,052
Medical Service Diagnosis and Evaluation	35,620	39,200	74,821
Occupational Therapy	1,321,369	931,991	2,253,360
Physical Therapy	527,223	407,143	934,366
Other Student Support Service	1,642,822	1,373,356	3,016,178
Support Service Instructional Staff	3,732,119	988,807	4,720,927
Governance Board	-	344,481	344,481
Special Area Admin. Service	1,084,890	2,500,135	3,585,025
Support Service - Business	61,171	600,599	661,770
Operation & Maintenance of Plant	5,061	158,305	163,367
Support Service - Central	33,150	394,836	427,987
Other Support Services	198,000	629,925	827,926
Student Transportation Service	2,327,823	607,409	2,935,232
Boarding Care Service	678,344	7,014	685,357
Services Provided for Another LEA	-	1,216,166	1,216,166
Facility Acquisition/Construction	-	15,096	15,096
Special Education Tuition	-	7,359,351	7,359,351
Total Expenditures	68,991,407	33,119,704	102,111,112

FUND GROUP 1 - VOCATIONAL EDUCATION EXPENDITURES

	District	Cooperative Multidistrict	Total
Agriculture	3,991,144	276,721	4,267,865
Distributive Education	634,310	117,033	751,343
Health Occupations	778,076	104,049	882,126
Home Economics & Consumer Homemaking	6,409,880	101,985	6,511,865
Industrial Arts	4,752,172	31,944	4,784,116
Office Occupations	4,611,250	169,575	4,780,826
Trades and Industrial Occupation	2,827,828	684,998	3,512,826
Vocational Guidance	1,402,568	446,482	1,849,050
Diversified Coop Programs	220,113	36,705	256,818
JTPA (Classroom)	12,446	3,890	16,336
Special Projects	444,496	1,326,300	1,770,797
Vocational Special Needs	1,104,177	45,987	1,150,164
<u>Undistributed</u>			
Improvement of Instruction	173,655	22,165	195,820
Governance Board	-	279,264	279,264
Special Area Administration	862,708	339,011	1,201,719
Support Service - Business	-	65,233	65,233
Operations/Maintenance	276,466	503,059	779,526
Student Transportation Service	262,388	5,537	267,925
Other Support Service	78,852	20,101	98,952
Adult Education	288,640	279,077	567,717
Payments to Member District	-	95,558	95,558
Construction Services	-	-	-
Total Expenditures	29,131,168	4,954,675	34,085,843

free purpose funds 17

FUND GROUPS 2-7

Fund Group 2 - Special Reserve

Beginning Balance	9,886,938
Revenue	
Special Reserve Levy	678,906
Other Tax Revenue	-
Lieu of Taxes	450
Interest on Investments	218,430
Interfund Transfers	82,307
Loan Repayments	142,995
Total	1,123,088
Expenditures	
Transfer to Other Funds	797,270
Ending Balance	10,212,756

Fund Group 3 - Capital Projects

Beginning Balance	80,855,919
Revenue	
Building Fund	14,502,719
P.L. 81-815 Construction Aid	249,526
Special Assessments	1,728,168
Other Tax Revenue	648,135
Other Local Revenue	1,337,638
In Lieu of Taxes	19,016
Interest on Investments	1,630,487
Sale of Bonds	20,478,628
Interfund Transfers	1,873,115
School Construction Loans	2,699,662
Grants	3,005,187
Other	11,200,710
Total	59,372,991
Expenditures	
Fac. Acquisition/Construction	48,511,998
School Construction Repayments	2,389,071
Transfer to Other Funds	5,074,717
Total	55,975,786
Ending Balance	84,253,124

Fund Group 4 - Debt Service

Beginning Balance	9,507,564
Revenue	
Sinking and Interest	11,710,612
Asbestos Bonding	619,748
Bond Judgment	727,932
Remodeling Bonding	128,177
Other Tax Revenue	1,558,677
Other Local Revenue	93,463
Interest on Investments	196,493
Interfund Transfers	4,408,738
Sale of Bonds	1,350,951
Total	20,794,790
Expenditures	
Debt Service	19,253,255
Transfer to Other Funds	1,728,070
Bond Refunding Transactions	1,069,737
Total	22,051,062
Ending Balance	8,251,292

Fund Group 5 - Food Service

Beginning Balance	5,153,800
Revenue	
Interest on Investments	192,722
Receipts - Local	17,808,487
Receipts - State	741,268
Receipts - Federal	10,730,114
Other Local Revenue	574,134
Interfund Transfers	794,369
Total	30,841,093
Expenditures	
Food Service	30,158,161
Transfer to Other Funds	642,029
Total	30,800,189
Ending Balance	5,194,703

Fund Group 6 - Student Activities

Beginning Balance	8,410,456
Revenue	
Interest on Investments	83,218
Student Activity	19,932,622
Other Local Revenue	4,278,895
Interfund Transfers	1,742,333
Total	26,037,069
Expenditures	
Student Transportation Service	3,419,845
Student Activities	22,056,732
Transfer to Other Funds	245,224
Total	25,721,801
Ending Balance	8,725,724

Fund Group 7 - Trust and Agency

Beginning Balance	4,208,301
Revenue	
Interest on Investments	86,824
Other Local Revenue	7,415,412
State Sources	814,661
Federal Sources	4,996,904
Interfund Transfers	29,185
Total	13,342,985
Expenditures	
Consortium Instructional	3,046,365
Consortium Support Service	685,460
Trust and Agency	9,646,018
Transfer to Other Funds	99,229
Total	13,477,072
Ending Balance	4,074,214

Foundation Aid Per Pupil and Transportation Payments
2003 - 2005 Biennium

FOUNDATION AID PAYMENTS		2003-04		2004-05
Base Payment		\$2,509		\$2,623
	85%		Five-year avg	
	Weighting Factor	Weighted Payment	Weighting Factor	Weighted Payment
Preschool	1.1988	\$3,007.79	1.2112	\$3,176.98
Kindergarten	0.6055	\$1,519.20	0.6351	\$1,665.87
Oneroom rural (Grades 1-8)	1.3651	\$3,425.04	1.4091	\$3,696.07
Grades 1-6 (Less than 100)	1.2549	\$3,148.54	1.3114	\$3,439.80
Grades 1-6 (100-999)	0.9437	\$2,367.74	0.9410	\$2,468.24
Grades 1-6 (1000 or more)	1.0115	\$2,537.85	1.0241	\$2,686.21
Grades 7-8	0.9807	\$2,460.58	0.9752	\$2,557.95
Grades 9-12 (Less than 75)	1.4440	\$3,623.00	1.4267	\$3,742.23
Grades 9-12 (75-149)	1.1398	\$2,859.76	1.0983	\$2,880.84
Grades 9-12 (150-549)	0.9897	\$2,483.16	0.9387	\$2,462.21
Grades 9-12 (550 or more)	1.0270	\$2,576.74	0.9983	\$2,618.54

OTHER PAYMENT RATES		2003-04		2004-05 (Est.)
Teacher Compensation (fte)		\$3,000		\$3,000
1st Year Teacher Compensation (fte)		\$1,000		\$1,000
			Interim (85%) Budgeted	
Summer School Programs - High School (wpu)		\$1,500	\$1,060	\$1,248
Summer School Programs - Remedial Elem (wpu)		\$1,753	\$1,510	\$1,776
Special Education (ADM)		\$182		\$185
Tuition Apportionment (6-17 census)		\$335		\$335
Home Education (wpu)		\$1,254.50		\$1,311.50
Transportation	50% of 2001-03 payments		50% of 2001-03 payments	

School district equalization factors (NDCC 15.1-27-05)		2003-04		2004-05
a. Local Share (mill deduct) (Taxable valuation times statutory mill rate)		34 mills		36 mills
b. Excess Fund Balance Deduct (Ending fund balance in excess of statutory percentage of general fund expenditures + \$20,000)		75%		50%
c. Minimum Levy Deduct (Number of general fund mills below the statutory minimum times the taxable valuation of the district).		N/A		140 mills

10. Fall Enrollment

11. Average Daily Membership

13. Other Membership

19

06/29/2004

PI3-940-AA

N.D. DEPARTMENT OF PUBLIC INSTRUCTION
FOUNDATION AID PAYMENT FOR JUNE 2004

COUNTY Statewide

Teachers

WPU - ENR

OFS

Fall ENR

KGTN

2003-04

2003-03

ADM

WPU

PK

Gr 1-6

Gr 7-8

Gr 9-12

Alt 9-12

Total

KGKTN

263.85

4,177.73

6

6,899

713

43,914

16,260

33,207

717

94,811

6,724.14

787.42

44,300.80

16,313.86

33,061.82

807.49

5,767.93

99,482.29

Out-State

WPU - ADM

6.64

0.37

50.00

21.00

94.31

0.00

928.36

99,928.83

WPU - ADM

4,066.54

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101,914.64

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North Dakota K-12 School Districts
Equity Indicators

Based on tables prepared by John Augenblick for the Equity Lawsuit
Updated by the Department of Public Instruction

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Table 2
Sources of Current Revenue for North Dakota School Districts

	1984-85	1990-91	1995-96	1997-98	1998-99	1999-00	2000-01	2001-02	2002-03	2003-04
1. State Support	206,222,000	220,695,200	253,749,300	273,905,169	278,914,666	293,983,467	291,838,480	304,545,676	322,007,311	328,653,414
Formula Aid	150,063,400	168,163,400	191,474,100	204,983,677	209,672,707	217,081,984	217,808,149	216,572,984	214,665,338	222,063,560
Tuition Apportionment	24,664,400	23,109,100	24,246,300	25,633,558	26,449,385	27,756,770	27,353,758	32,804,515	32,754,753	33,960,866
Other	31,494,200	29,422,700	38,028,900	43,287,934	42,792,574	49,144,713	46,676,573	55,168,177	74,587,220	72,628,988
2. Local Support	129,820,400	186,597,200	231,278,800	263,557,528	281,642,718	290,642,328	303,927,743	315,312,748	326,259,999	338,280,520
Property Tax	104,705,800	149,697,400	196,252,500	215,332,403	226,431,239	235,916,102	245,325,722	258,843,065	271,277,011	285,082,455
Other	25,114,600	36,899,800	35,026,300	48,225,125	55,211,480	54,726,226	58,602,021	56,469,684	54,982,988	53,198,065
3. County Support	10,255,000	8,555,300	6,981,000	7,204,002	6,823,010	8,385,551	9,813,067	8,613,497	9,894,072	9,731,050
4. Federal Support	27,326,200	32,013,100	44,960,600	52,976,318	54,333,740	62,625,728	67,500,188	72,910,440	86,027,206	93,927,216
Unrestricted	10,858,200	6,090,800	6,579,300	7,587,270	8,520,922	9,733,334	9,229,081	9,626,934	9,322,382	10,972,750
Restricted	16,468,000	25,922,300	38,381,300	45,389,048	45,812,817	52,892,394	58,271,107	63,283,505	76,704,824	82,954,467
5. Total Current Revenue	373,623,600	447,860,800	536,969,700	597,643,016	621,714,134	655,637,074	673,079,478	701,382,362	744,188,588	770,592,201
6. Total Current Revenue Excluding Federal Restricted Revenue	357,155,600	421,938,500	498,588,400	552,253,968	575,901,317	602,744,680	614,808,371	638,098,856	667,483,764	687,637,734

Table 3

Proportion of Total Revenue by Major Source for North Dakota School Districts

	1984-85	1990-91	1995-96	1997-98	1998-99	1999-00	2000-01	2001-02	2002-03	2003-04
1. State Support	57.7%	52.3%	50.9%	49.6%	48.4%	48.8%	47.5%	47.7%	48.2%	47.8%
Formula Aid	42.0%	39.9%	38.4%	37.1%	36.4%	36.0%	35.4%	33.9%	32.2%	32.3%
Tuition Apportionment	6.9%	5.5%	4.9%	4.6%	4.6%	4.6%	4.4%	5.1%	4.9%	4.9%
Other	8.8%	7.0%	7.6%	7.8%	7.4%	8.2%	7.6%	8.6%	11.2%	10.6%
2. Local Support	36.3%	44.2%	46.4%	47.7%	48.9%	48.2%	49.4%	49.4%	48.9%	49.2%
Property Tax	29.3%	35.5%	39.4%	39.0%	39.3%	39.1%	39.9%	40.6%	40.6%	41.5%
Other	7.0%	8.7%	7.0%	8.7%	9.6%	9.1%	9.5%	8.8%	8.2%	7.7%
3. County Support	2.9%	2.0%	1.4%	1.3%	1.2%	1.4%	1.6%	1.3%	1.5%	1.4%
4. Federal Support										
Unrestricted	3.0%	1.4%	1.3%	1.4%	1.5%	1.6%	1.5%	1.5%	1.4%	1.6%
Restricted										
5. Total Current Revenue										
6. Total Current Revenue Excluding Federal Restricted Revenue	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

Table 4A
Per Pupil Revenue of North Dakota School Districts by Major Source

	1984-85	1990-91	1995-96	1997-98	1998-99	1999-00	2000-01	2001-02	2002-03	2003-04
1. State Support	1,754	1,867	2,120	2,338	2,421	2,609	2,656	2,846	3,079	3,192
Formula Aid	1,276	1,422	1,599	1,750	1,820	1,927	1,982	2,024	2,053	2,156
Tuition Apportionment	210	195	203	219	230	246	249	307	313	330
Other	268	249	318	369	371	436	425	516	713	705
2. Local Support	1,104	1,578	1,932	2,249	2,445	2,580	2,766	2,946	3,120	3,285
Property Tax	891	1,266	1,639	1,838	1,966	2,094	2,233	2,419	2,594	2,768
Other	214	312	293	412	479	486	533	528	526	517
3. County Support	87	72	58	61	59	74	89	80	95	94
4. Federal Support	232	271	376	452	472	556	614	681	823	912
Unrestricted	92	52	55	65	74	86	84	90	89	107
Restricted	140	219	321	387	398	469	530	591	733	806
5. Total Current Revenue	3,178	3,788	4,485	5,101	5,397	5,819	6,125	6,554	7,116	7,483
6. Total Current Revenue Excluding Federal Restricted Revenue	3,038	3,569	4,165	4,713	4,999	5,350	5,595	5,963	6,382	6,678
7. K-12 ADM	117,568	118,229	119,714	117,166	115,201	112,665	109,886	107,018	104,585	102,977

Table 4B

Change in Per Pupil Revenue of North Dakota Revenue Sources from 1984-85

	1984-85	1990-91	1995-96	1997-98	1998-99	1999-00	2000-01	2001-02	2002-03	2003-04
1. State Support	Base Year	7.0%	23.0%	32.8%	35.2%	42.6%	41.5%	47.7%	56.1%	59.4%
Formula Aid	Base Year	12.1%	27.6%	36.6%	39.7%	44.7%	45.1%	44.3%	43.0%	48.0%
Tuition Apportionment	Base Year	-6.3%	-1.7%	3.9%	7.2%	12.5%	10.9%	33.0%	32.8%	37.7%
Other	Base Year	-6.6%	20.7%	37.4%	35.9%	56.0%	48.2%	75.2%	136.8%	130.6%
2. Local Support	Base Year	43.7%	78.2%	103.0%	116.9%	123.9%	134.1%	142.9%	151.3%	160.6%
Property Tax	Base Year	43.0%	87.4%	105.7%	116.3%	125.3%	134.3%	147.2%	159.1%	172.3%
Other	Base Year	46.9%	39.5%	92.0%	119.8%	117.9%	133.3%	124.8%	118.9%	111.8%
3. County Support	Base Year	-16.6%	-31.9%	-29.8%	-33.5%	-18.2%	-4.3%	-16.0%	-3.5%	-5.1%
4. Federal Support	Base Year	17.2%	64.5%	93.9%	98.8%	129.2%	147.0%	166.8%	214.8%	243.7%
Unrestricted	Base Year	-43.9%	-39.4%	-30.1%	-21.5%	-10.4%	-15.0%	-11.3%	-14.1%	1.1%
Restricted	Base Year	57.4%	133.1%	175.6%	178.2%	221.2%	253.8%	284.3%	365.8%	403.7%
5. Total Current Revenue	Base Year	19.9%	43.7%	60.0%	66.4%	75.5%	80.1%	87.7%	99.2%	106.2%
6. Total Current Revenue Excluding Federal Restricted Revenue	Base Year	18.1%	39.6%	54.6%	61.2%	68.8%	72.1%	78.7%	86.9%	92.5%

Table 6A

Statewide Average Per Pupil Current Revenue (Excluding Federal Restricted Revenue), Per Pupil Property Wealth, and Operating Levy in Mills of North Dakota Districts

Type of School District and School Finance Variable	1984-85	1990-91	1995-96	1997-98	1998-99	1999-00	2000-01	2001-02	2002-03	2003-04
Finance Variable										
All K-12 Districts:										
1. Current Revenue	2,994	3,537	4,140	4,662	4,948	5,292	5,522	5,891	6,310	6,600
2. Property Wealth	8,115	7,767	8,374	9,862	10,377	11,199	12,025	12,919	13,685	14,524
3. Operating Levy (mills)	113.9	161.8	194.7	194.5	195.1	194.8	194.0	196.4	198.6	200.5
K-12 Districts Excluding Those in Which Unrestricted Federal Revenue Exceeds \$500 per ADM										
4. Current Revenue	2,957	3,501	4,103	4,624	4,906	5,236	5,469	5,833	6,265	6,533
5. Property Wealth	8,304	7879	8,497	10,017	10,620	11,377	12,217	13,124	13,936	14,807
6. Operating Levy (mills)	115.2	161.9	194.8	194.7	194.0	195.0	194.6	197.1	199.1	200.5
Elementary Districts										
7. Current Revenue	4,534	4,702.0	5,111	6,794	7,103	7,603	8,688	8,868	9,674	10,334
8. Property Wealth	19,249	18,518	18,087	21,939	23,970	23,860	27,732	29,419	30,130	31,796
9. Operating Levy (mills)	72.9	121.0	153.2	162.4	167.6	166.8	164.9	159.4	175.0	177.8

	1984-85	1990-91	1995-96	1997-98	1998-99	1999-00	2000-01	2001-02	2002-03	2003-04
All K-12 Districts										
1. 5th Percentile	2,324	2,786	3,279	3,764	3,883	4,282	4,411	4,616	5,030	5,143
2. 95th Percentile	4,024	4,798	5,365	6,085	6,266	6,947	7,126	7,739	8,313	8,810
3. 5th-95th Range	1,700	2,012	2,086	2,321	2,383	2,665	2,715	3,123	3,283	3,667
4. 5th-95th Ratio	1.73	1.72	1.64	1.62	1.61	1.62	1.62	1.68	1.65	1.71
K-12 Districts Excluding Those in Which Unrestricted Federal Revenue Exceeds \$500 per ADM										
1. 5th Percentile	2,324	2,786	3,279	3,764	3,883	4,282	4,411	4,616	5,030	5,143
2. 95th Percentile	3,884	4,721	5,258	5,884	6,157	6,756	7,043	7,411	8,175	8,630
3. 5th-95th Range	1,560	1,935	1,979	2,120	2,274	2,474	2,632	2,795	3,145	3,487
4. 5th-95th Ratio	1.67	1.69	1.60	1.56	1.59	1.58	1.60	1.61	1.63	1.68
Elementary Districts										
1. 5th Percentile	2,773	3,268	3,004	4,473	4,614	4,445	5,937	5,878	6,547	7,133
2. 95th Percentile	8,894	12,271	8,307	10,752	11,177	11,262	15,279	14,899	15,607	17,068
3. 5th-95th Range	6,121	9,003	5,303	6,279	6,563	6,817	9,342	9,021	9,060	9,935
4. 5th-95th Ratio	3.21	3.75	2.77	2.40	2.42	2.53	2.57	2.53	2.38	2.39

Table 8
Indicators of Variation in Per Pupil Property Wealth
for North Dakota School Districts

	1984-85	1990-91	1995-96	1997-98	1998-99	1999-00	2000-01	2001-02	2002-03	2003-04
All K-12 Districts										
1. 5th Percentile	4,986	3,554	4,003	4,473	4,936	5,157	5,577	6,239	6,695	5,584
2. 95th Percentile	15,531	15,167	15,082	18,089	18,223	19,401	20,852	22,394	24,368	23,949
3. 5th-95th Range	10,545	11,613	11,079	13,616	13,287	14,244	15,275	16,155	17,673	18,365
4. 5th-95th Ratio	3.11	4.27	3.77	4.04	3.69	3.76	3.74	3.59	3.64	4.29
K-12 Districts Excluding Those in Which Unrestricted Federal Revenue Exceeds \$500 per ADM										
1. 5th Percentile	5,026	3,631	4,144	5,053	5,310	5,770	6,031	6,252	6,742	7,421
2. 95th Percentile	15,531	15,321	15,082	18,217	18,223	19,595	21,067	22,893	24,429	23,949
3. 5th-95th Range	10,505	11,690	10,938	13,164	12,913	13,825	15,036	16,641	17,687	16,528
4. 5th-95th Ratio	3.09	4.22	3.64	3.61	3.43	3.40	3.49	3.66	3.62	3.23
Elementary Districts										
1. 5th Percentile	6,438	6,542	7,351	10,624	9,260	9,512	14,231	14,378	15,554	16,257
2. 95th Percentile	54,683	49,970	49,088	42,103	43,212	50,225	68,473	66,165	63,997	70,668
3. 5th-95th Range	48,245	43,428	41,737	31,479	33,952	40,713	54,242	51,787	48,443	54,411
4. 5th-95th Ratio	8.49	7.64	6.68	3.96	4.67	5.28	4.81	4.60	4.11	4.35

Table 9
Indicators of Variation in the Operating Levy in Mills
for North Dakota School Districts

	1984-85	1990-91	1995-96	1997-98	1998-99	1999-00	2000-01	2001-02	2002-03	2003-04
All K-12 Districts										
1. 5th Percentile	70.9	109.3	143.0	140.6	140.5	140.8	132.7	135.5	141.2	146.1
2. 95th Percentile	169.5	213.6	269.9	289.5	287.8	295.2	295.5	291.8	288.8	289.1
3. 5th-95th Range	98.6	104.3	126.9	148.9	147.3	154.4	162.8	156.3	147.6	143.0
4. 5th-95th Ratio	2.4	2.0	1.9	2.1	2.0	2.1	2.2	2.2	2.0	2.0
K-12 Districts Excluding Those in Which Unrestricted Federal Revenue Exceeds \$500 per ADM										
1. 5th Percentile	71.7	109.3	142.4	140.6	140.5	141.1	134.1	137.1	144.0	146.9
2. 95th Percentile	169.5	213.6	269.9	289.5	287.8	295.2	295.5	291.8	288.8	289.1
3. 5th-95th Range	97.8	104.3	127.5	148.9	147.3	154.1	161.4	154.7	144.8	142.2
4. 5th-95th Ratio	2.4	2.0	1.9	2.1	2.0	2.1	2.2	2.1	2.0	2.0
Elementary Districts										
1. 5th Percentile	11.7	15.0	19.8	82.4	88.4	40.8	39.9	10.1	41.6	39.7
2. 95th Percentile	120.0	259.9	293.9	245.4	233.2	239.8	252.3	254.9	256.2	292.6
3. 5th-95th Range	108.3	244.9	274.1	163.0	144.8	199.0	212.4	244.8	214.6	252.9
4. 5th-95th Ratio	10.3	17.3	14.8	3.0	2.6	5.9	6.3	25.2	6.2	7.4

Very Small K8
Small K8
Very Small K12
Small K12
Mod K12
Large K12

	1	2	3	4	5	6
CatCode	Base	SE Mild	SE Mod	SE Severe	At Risk	LEP
1	11,600	6,032	5,684	11,368	2,088	4,640
2	7,765	6,367	6,134	13,201	2,330	3,106
3	9,928	6,453	6,155	12,906	2,482	3,971
4	6,510	5,924	6,054	13,150	2,018	2,669
5	6,003	6,483	18,489	36,018	2,221	4,562
6	6,655	4,725	14,109	33,208	2,729	6,056

Base + Weights

	1	2	3	4	5	6
CatCode	Base	SE Mild	SE Mod	SE Severe	At Risk	LEP
1	11,600	0.52	0.49	0.98	0.18	0.40
2	7,765	0.82	0.79	1.70	0.30	0.40
3	9,928	0.65	0.62	1.30	0.25	0.40
4	6,510	0.91	0.93	2.02	0.31	0.41
5	6,003	1.08	3.08	6.00	0.37	0.76
6	6,655	0.71	2.12	4.99	0.41	0.91

Source: An Estimation of Total Cost of Implementing the Results of School Finance Adequacy Study Undertaken by Augenblick, Palaich and Associates, Inc. Table 2 II. (Prepared for: The ND Department of Public Instruction July 2003)

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North Dakota Public School Enrollment

Sum of Total K-12 Name	School Year						
	1999	2000	2001	2002	2003	2004	2005
01013 Hettinger 13	472	453	406	385	364	355	347
02002 Valley City 2	1,302	1,285	1,260	1,221	1,211	1,205	1,176
02013 Oriska 13	105	95	61	72	68		
02046 Litchville-Marion 46						194	173
02052 Litchville 52	101	95	99	94	89		
02065 North Central 65	216	204	190	177	158	150	141
02082 Wimbledon-Courtenay 82	222	204	176	166	163	152	153
03005 Minnewaukan 5	139	134	148	128	117	144	169
03006 Leeds 6	234	219	202	183	188	196	183
03009 Maddock 9	236	237	233	221	228	213	205
03016 Oberon 16	32	56	43	57	50	45	39
03029 Warwick 29	255	234	229	212	203	214	192
03030 Ft Totten 30	164	175	164	191	185	212	183
04001 Billings Co 1	93	81	79	73	73	76	56
05001 Bottineau 1	832	801	801	782	797	764	759
05013 Willow City 13	102	98	86	71	52		
05017 Westhope 17	184	164	167	163	151	146	129
05035 Lansford 35	47	52	37	36	32	31	
05054 Newburg-United 54	102	91	85	83	79	80	78
06001 Bowman 1	473	466	445	424	425	427	407
06017 Rhame 17	125	110	96	92	80	73	75
06033 Scranton 33	181	181	198	187	176	163	164
07014 Bowbells 14	119	122	114	107	102	88	85
07027 Powers Lake 27	145	128	128	116	118	115	102
07036 Burke Central 36	135	125	114	101	108	91	89
08001 Bismarck 1	10,697	10,663	10,476	10,534	10,399	10,370	10,394
08002 Regan 2	20	14	15	13	9		
08025 Naughton 25	7	4	5	5	5	5	5
08028 Wing 28	77	71	75	76	77	90	81
08029 Baldwin 29	13	14	14	19	22	26	21
08033 Menoken 33	39	34	34	30	21	19	18
08034 McKenzie 34	9	6	6				
08035 Sterling 35	41	34	37	39	43	38	29
08036 Driscoll 36	35	29	19				
08039 Apple Creek 39	46	48	45	42	49	44	51
08045 Manning 45	16	12	12	6	4	5	4
09001 Fargo 1	11,685	11,556	11,382	11,223	11,095	11,142	11,151
09002 Kindred 2	721	732	726	706	712	688	720
09004 Maple Valley 4	227	203	212	203	199	264	256
09006 West Fargo 6	4,867	4,914	5,025	5,112	5,207	5,372	5,461
09007 Mapleton 7	105	102	111	113	105	96	87
09017 Central Cass 17	804	818	826	853	841	835	827
09080 Page 80	156	154	148	136	129	126	106
09097 Northern Cass 97	448	462	485	473	457	461	482
10001 Langdon Area 23	23	25	19				
10014 Border Central 14	44	31	32	30	33	28	26
10019 Munich 19	151	160	155	133	126	117	112
10023 Langdon Area 23	624	583	589	553	548	496	483
10030 Langdon Area 23	32	31	32				
11040 Ellendale 40	417	427	390	388	374	363	355
11041 Oakes 41	547	568	555	525	519	527	545
12001 Divide County 1	391	363	332	313	302	299	280
13008 Dodge 8	72	65	51	58	47	36	30
13016 Killdeer 16	381	376	364	359	365	403	397
13019 Halliday 19	105	104	93	78	79	34	28

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North Dakota Public School Enrollment

Sum of Total K-12	SchoolYear						
Name	1999	2000	2001	2002	2003	2004	2005
13037 Twin Buttes 37	51	58	49	54	46	56	41
14001 New Rockford 1	408	395	373	385	397	386	389
14012 Sheyenne 12	169	177	145	141	115	91	103
15006 Hazelton-Moffit-Braddock 6	179	177	161	141	142	146	144
15010 Bakker 10	12	12	10	7	8	6	7
15012 Union 12	5	5	5	8	5	4	
15015 Strasburg 15	249	235	233	225	207	193	184
15036 Linton 36	378	372	375	379	377	375	343
16010 Carrington 10	763	755	706	688	651	643	614
17003 Beach 3	412	377	392	366	341	336	325
17006 Lone Tree 6	50	54	55	52	51	45	42
18001 Grand Forks 1	8,701	8,559	8,351	8,084	8,008	7,899	7,634
18044 Larimore 44	593	613	583	583	573	541	522
18061 Thompson 61	555	527	518	502	481	438	428
18125 Manvel 125	222	212	192	186	176	154	151
18127 Emerado 127	146	151	116	114	98	104	113
18128 Midway 128	360	349	328	324	323	298	271
18129 Northwood 129	372	359	359	331	315	311	318
19018 Roosevelt 18	151	151	141	137	124	113	147
19049 Elgin-New Leipzig 49	283	268	248	260	244	242	173
20007 Midkota 7	234	230	210	179	168	150	147
20018 Griggs County Central 18	396	381	355	348	341	335	336
21001 Mott-Regent 1					294	288	274
21006 Mott 6	242	254	235	225			
21009 New England 9	273	246	230	220	199	190	192
21014 Regent 14	108	109	98	96			
22011 Pettibone-Tuttle 11	41	33	24	22	18	15	10
22014 Robinson 14	13	12	14	13	10	8	9
22020 Tuttle-Pettibone 20	85	83	75	67	58	49	38
22026 Steele-Dawson 26	266	252	263	279	274	276	287
22028 Tappen 28	127	132	121	119	110	105	107
23003 Edgeley 3	282	276	271	274	260	243	236
23007 Kulm 7	171	161	157	156	131	136	134
23008 LaMoure 8	381	408	396	375	363	349	326
23009 Marion 9	127	113	109	114	108		
23011 Verona 11	86	74	72	61	50	47	29
24002 Napoleon 2	268	267	266	255	244	236	245
24056 Gackle-Streeter 56	209	197	176	165	153	127	116
25001 Velva 1	483	470	467	447	454	434	430
25014 Anamoose 14	107	102	96	92	83	81	80
25057 Drake 57	166	164	152	157	141	138	136
25060 TGU 60	443	437	411	368	373	385	383
26004 Zeeland 4	61	60	65	56	60	65	58
26009 Ashley 9	222	214	203	189	185	172	167
26019 Wishek 19	285	276	264	267	266	257	230
27001 McKenzie Co 1	681	669	657	635	617	585	579
27002 Alexander 2	128	109	105	86	80	68	49
27014 Yellowstone 14	84	84	82	64	54	47	48
27018 Earl 18	8	4	10	6	7	5	5
27019 Bowline Butte 19	3	2	2	4	6	4	3
27032 Horse Creek 32	7	7	4	10	10	6	5
27036 Mandaree 36	246	238	232	230	190	198	191
28001 Montefiore 1	291	280	233	222	218	207	203
28004 Washburn 4	468	456	409	391	375	336	314
28008 Underwood 8	339	307	273	248	230	226	211

North Dakota Public School Enrollment

Sum of Total K-12	School Year						
Name	1999	2000	2001	2002	2003	2004	2005
28050 Max 50	177	169	168	181	179	170	166
28051 Garrison 51	435	403	362	363	369	351	354
28072 Turtle Lake-Mercer 72	214	209	207	207	200	191	182
28085 White Shield 85	167	165	164	145	145	140	123
29003 Hazen 3	892	876	808	793	769	735	704
29020 Golden Valley 20	76	64	71	63	55	50	40
29022 Stanton 22	105	101	93	95	87	47	
29027 Beulah 27	1,058	1,041	1,021	981	915	862	812
30001 Mandan 1	3,682	3,621	3,495	3,424	3,351	3,250	3,263
30004 Little Heart 4	33	30	28	27	32	25	23
30007 New Salem 7	398	389	397	372	354	373	378
30008 Sims 8	37	35	35	38	39	34	24
30013 Hebron 13	212	200	196	190	171	168	147
30017 Sweet Briar 17	15	12	7	9	12	10	11
30039 Flasher 39	290	263	251	234	231	221	223
30048 Glen Ullin 48	256	251	235	213	210	212	193
31001 New Town 1	758	765	745	749	761	772	726
31002 Stanley 2	449	429	425	406	376	363	340
31003 Parshall 3	327	314	328	289	302	307	282
31137 Plaza 137	67	68	24	26	26		
32001 Dakota Prairie 1	455	418	399	343	324	325	314
32066 Lakota 66	290	292	295	270	264	257	243
33001 Center-Stanton 1							281
33018 Center 18	334	320	282	270	248	250	
34001 Pembina 1	151	155	156	149	149	138	154
34006 Cavalier 6	667	660	633	623	555	521	538
34012 Valley 12	174	163	164	159	158	151	161
34019 Drayton 19	252	237	248	229	209	189	178
34027 Walhalla 27	355	332	301	306	314	300	298
34043 St Thomas 43	131	129	124	132	141	135	130
34055 Neche 55	137	129	121	102	102	104	86
35001 Wolford 1	56	68	66	73	60	58	49
35005 Rugby 5	757	743	665	647	605	587	560
36001 Devils Lake 1	2,042	2,038	2,010	1,976	1,906	1,866	1,865
36002 Edmore 2	139	136	113	114	101	93	90
36044 Starkweather 44	133	140	121	113	113	100	92
37002 Sheldon 2	56	57	44	44	40	33	27
37006 Ft Ransom 6	31	29	24	18	20	23	12
37010 Salund 10	7	7	6	4			
37019 Lisbon 19	700	694	690	661	662	646	636
37022 Enderlin 22	392	373	352	349	339	340	311
38001 Mohall-Lansford-Sherwood 1							345
38002 Sherwood 2	143	130	130	118	106	106	
38009 Mohall 9	297	280	269	256	248	230	
38026 Glenburn 26	326	324	320	297	302	293	279
39005 Mantador 5	23	24	22	19	11	11	
39008 Hankinson 8	345	344	318	325	328	329	320
39018 Fairmount 18	144	147	134	132	126	106	108
39028 Lidgerwood 28	280	272	251	233	236	227	211
39037 Wahpeton 37	1,650	1,580	1,586	1,507	1,519	1,494	1,409
39042 Wyndmere 42	355	338	313	297	280	265	257
39044 Richland 44	324	326	320	308	309	304	335
40001 Dunseith 1	512	563	547	548	523	484	448
40003 St John 3	317	285	282	286	294	295	303
40004 Mt Pleasant 4	210	199	349	333	331	322	315

North Dakota Public School Enrollment

Sum of Total K-12	School Year						
Name	1999	2000	2001	2002	2003	2004	2005
40007 Belcourt 7	1,897	1,850	1,762	1,766	1,763	1,727	1,686
40029 Rolette 29	218	216	216	217	192	185	182
41002 Milnor 2	306	322	337	305	294	311	291
41003 North Sargent 3	200	203	187	193	198	190	204
41006 Sargent Central 6	359	347	349	334	321	306	303
42016 Goodrich 16	71	65	62	54	55	51	47
42019 McClusky 19	150	140	135	118	113	111	99
43003 Solen 3	216	197	195	173	153	146	160
43004 Ft Yates 4	240	201	192	168	136	227	309
43008 Selfridge 8	91	82	74	69	58	70	90
44012 Marmarth 12	23	18	15	10	10	12	10
44014 Sheets 14	5	5	9	6	6	7	2
44032 Central Elem 32	13	7	11	12	11	9	4
45001 Dickinson 1	3,045	3,012	2,906	2,755	2,717	2,670	2,626
45009 South Heart 9	296	274	274	267	257	251	247
45013 Belfield 13	350	318	308	274	258	233	235
45034 Richardton-Taylor 34	336	342	316	311	301	286	280
46010 Hope 10	180	156	154	147	145	146	140
46019 Finley-Sharon 19	186	184	181	175	164	178	186
47001 Jamestown 1	2,685	2,635	2,671	2,589	2,542	2,477	2,419
47003 Medina 3	199	192	170	168	151	159	157
47010 Pingree-Buchanan 10	136	141	163	163	156	155	159
47014 Montpelier 14	152	140	121	108	116	99	108
47019 Kensal 19	98	87	93	81	66	61	63
47026 Spiritwood 26	12	13	14	14	11	7	15
48002 Bisbee-Egeland 2	130	125	111	99	93	85	78
48008 Southern 8	344	302	308	295	278	259	224
48028 North Central 28	98	89	78	72	69	69	69
49003 Central Valley 3	325	323	311	307	288	277	291
49007 Hatton 7	272	283	270	250	257	253	241
49009 Hillsboro 9	510	480	476	444	426	426	406
49014 May-Port CG 14	707	691	664	618	618	600	593
50003 Grafton 3	1,138	1,095	1,010	958	911	907	953
50020 Minto 20	286	263	260	228	238	222	238
50039 Lankin 39	71	71	63	57	56	58	47
50051 Nash 51	28	29	27	27	25	17	19
50078 Park River 78	484	485	454	445	429	413	418
50079 Fordville 79	94	86	97	96	86	79	84
50106 Edinburg 106	179	170	144	148	138	138	136
50128 Adams 128	116	119	113	92	91	95	76
51001 Minot 1	7,531	7,493	7,175	6,953	6,905	6,753	6,639
51004 Nedrose 4	265	259	248	245	246	253	260
51007 United 7	702	680	673	655	618	602	574
51010 Bell 10	137	136	129	145	142	151	148
51016 Sawyer 16	182	169	165	160	152	132	126
51019 Eureka 19	12	9	16	11	21	13	9
51028 Kenmare 28	389	380	364	347	318	296	288
51041 Surrey 41	480	476	439	425	419	395	364
51054 Berthold 54	210	218	215	214	215		
51070 South Prairie 70	137	133	136	142	154	151	153
51158 North Shore 158	111	108	121	111	112		
51161 Lewis and Clark 161						383	398
52023 Fessenden-Bowdon 25	101	91	75				
52025 Fessenden-Bowdon 25	209	198	197	252	237	225	191
52035 Pleasant Valley 35	30	27	25	22	17	21	20

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Sum of Total K-12	School Year						
Name	1999	2000	2001	2002	2003	2004	2005
52038 Harvey 38	604	590	556	533	517	490	448
52039 Sykes 39	89	85	72	79	79	72	56
53001 Williston 1	2,629	2,499	2,493	2,461	2,345	2,204	2,169
53002 Nesson 2	230	208	198	194	179	173	163
53006 Eight Mile 6	191	191	201	209	219	232	219
53008 New 8	247	247	224	211	224	220	228
53015 Tioga 15	379	346	311	294	280	257	245
53091 Wildrose-Alamo 91	68	65	62	53	49	50	40
53099 Grenora 99	97	87	75	73	65	62	61
Grand Total	113,315	111,116	108,089	105,217	103,013	101,137	99,421

North Dakota School Study Council

Resolution, July 2004

HB 1512
31 Jan 05

Paul Stremick
Grafton

Funding Equity and Adequacy in North Dakota

In November of 1980 the North Dakota Legislature established an intent to fund education in the state. Section 57-51.1-08 of the NDSCC states;

It is the intent of the electors of the state of North Dakota and the legislative assembly to fund public education in North Dakota at the level of seventy percent of the educational cost per student, as determined under the provisions of chapter 15.1-27.....

In addition, 15-40.1-06 of the NDSCC did state; (this language has now been removed)

It is the intent of the legislative assembly, not considering any separate and supplemental payments as may be provided by law, to support elementary and secondary education in this state from state funds based on the educational cost per pupil.....

Some progress was made toward that goal in the early 1980s. However, since that time there has been a continued decrease in the level of state support of education. In 1986-87, state dollars financed 53% of the cost of education. In 2002-03 state dollars financed 42% of the cost. The result of this decrease, has required local districts to increase local property taxes to cover the ever-increasing cost of educational mandates by the state and federal governments, and to cover the cost of providing a quality educational program.

Each district has a varying ability to generate these dollars locally. This difference, while it may be based on either an ability or a desire to increase the local effort, has resulted in increased disparity in the educational programs among districts and an increased disparity in the dollars spent or available to be spent on educational program in districts. This shift away from state dollars to local dollars has also increased the disparity in local effort and local tax burden on property tax payers.

Reliance on property taxes to support education would be significantly less today if state support of education had kept pace with increasing educational cost. Additionally, the disparity among districts in local effort and educational opportunity would not be as evident as it is today.

Funding for education in the state needs to change. This change needs to be addressed at the state level. Adequacy of funding, and equity in distribution are more achievable with state funding sources than with local funding sources. In addressing this change, the formula should not create a different disparity than exists today, it should solve the disparity, while maintaining some local discretion related to educational program and local financial support.

HB 1512
31 Jan 05

*distributed
by Rep. Hordel*

Factors

	1	2	3	4	5	6
CatCode	Base	SE Mild	SE Mod	SE Severe	AI Risk	LEP
Very Small K8	8,594	4,469	4,211	8,422	1,547	3,438
Small K8	5,753	4,717	4,545	9,780	1,726	2,301
Very Small K12	7,355	4,781	4,560	9,562	1,839	2,942
Small K12	4,823	4,389	4,486	9,743	1,495	1,977
Mod K12	4,448	4,803	13,698	26,685	1,646	3,380
Large K12	4,931	3,501	10,453	24,603	2,022	4,487

Base \$ 4,447.50 Scaled Full Funding Percent
Weights 6,003.00 74%

	1	2	3	4	5	6
CatCode	Base	SE Mild	SE Mod	SE Severe	AI Risk	LEP
Very Small K8 [≤ 100]	1.93	0.52	0.49	0.98	0.18	0.40
Small K8 [> 100]	1.29	0.82	0.79	1.70	0.30	0.40
Very Small K12 [≤ 150]	1.65	0.65	0.62	1.30	0.25	0.40
Small K12 [150-275]	1.08	0.91	0.93	2.02	0.31	0.41
Mod K12 [276-2800]	1.00	1.08	3.08	6.00	0.37	0.76
Large K12 [> 2800]	1.11	0.71	2.12	4.99	0.41	0.91

Source: An Estimation of Total Cost of Implementing the Results of School Finance Adequacy Study Undertaken by Augenblick, Palarch and Associates, Inc. Table 2 II. (Prepared for: The ND Department of Public Instruction July 2003)

HB 1512

HB 1512
3 Jan 05

	Biennial Appropriation 1999-2001	Biennial Appropriation 2001-2003	Biennial Appropriation 2003-2005	DPI Request 2005-2007	Exec Budget Rec 2005-2007
Grants - foundation aid and transportation	479,006,259	473,971,648	489,379,990	541,162,845	512,153,759
Grants - teacher compensation payments		35,036,000	51,854,000	50,912,120	50,912,120
Total foundation aid and teacher comp	479,006,259	509,007,648	541,233,990	592,074,965	563,065,879
Grants - special education aid	46,600,000	49,898,695	49,898,695	60,000,000	52,500,000
Grants - tuition apportionment	53,528,217	67,239,025	69,495,371	71,600,000	71,600,000
Grants - revenue supplement payments	3,100,000	2,200,000	5,000,000	5,000,000	7,500,000
Grants - ADM supplemental pmt	2,500,000				
Grants - declining enrollment supp pmt	1,000,000				
Grants - Consolidation Bonuses		1,665,000	500,000	759,000	500,000
Grants - JPA Incentives				12,000,000	2,000,000
Total state aid to schools	585,734,476	630,010,368	666,128,056	741,433,965	697,165,879
Transportation in the foundation aid line					
HB 1013 Formula Aid					667,165,879
HB 1013 Other State Grants					30,000,000
HB 1512					570,000,000
Total state aid to schools					1,267,165,879

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Factors	Adequacy Study Factors. Source: An Estimation of Total Cost of Implementing the Results of School Finance Adequacy Study Undertaken by Augenblick, Palaich and Associates, Inc. Table 2 II. (Prepared for: The ND Department of Public Instruction July 2003)	16
Adequacy Funding	District distribution based on adequacy factors.	17-22

Equity Formula

ND Adequacy Funding Formula

For Discussion Purposes Only

Numbers are annual

Revenue	Current	Per Student	To Total %	New	Per Student	To Total %
Local Revenue						
Property Tax Rollback	284,512,063					
Other Local	53,509,398	3,439	44%	53,509,398	544	7%
Total Local	338,021,461					
Total County	9,731,050	.99	1%	9,731,050	99	1%
State Revenue						
State Other	5,731,446			5,731,446		
State Unrestricted Funding	322,837,686			322,837,686		
State Property Tax Replacement				284,512,063		
Additional HB 1512				487,937		
Additional HB 1013				10,745,253		
Total State	328,569,132	3,343	42%	624,314,386	6,351	80%
Total Federal	93,925,073	956	12%	93,925,073	956	12%
Total Revenue	770,246,716	7,836	100%	781,479,906	7,950	100%
				11,233,190		
Expenditures						
District Educational Expenditures	663,020,743					
Non-educational Gen Fund expenditures	110,058,486			110,058,486		
State share				618,582,940		
Local Share				44,437,803		
Total Expenditures	773,079,229	7,865	100%	773,079,229	7,865	100%

Maximum Property Tax Roll-Back	500	2005-2007	1st Year Formula Aid
State property tax replacement	Year 1	667,165,879	333,582,940
Additional under HB 1512	284,512,063	30,000,000	
State Unrestricted Funding (2003-04)	487,937	697,165,879	333,582,940
Additional State to = HB 1013 State Grants	322,837,686	HB 1512	570,000,000
State Formula Aid	10,745,253	Total state aid to schools	1,267,165,879
	618,582,940		618,582,940

NOTES:

Revenue

1. Eliminate up the general fund levy for school districts.

2. Data Sources:

2003-04 finance data, 2003-04 taxable valuation and mill levies data, 2005-06 projected enrollments.

District Projection

Current			Projected					Other State (not DPI Funding)				Change	Incr	80 Mill Optional Levy		
ID	DNAME	Dtype	Local	County	State	Federal	Total	Local	County	State	Federal	Total	Change	Incr	80 Mill Optional Levy	
1013 Hettinger		1	1,458,274	-	1,195,219	192,730	2,846,223	465,273	-	1,971,132	19,899	192,730	2,649,034	(197,189)	-7%	486,002
2002 Valley City		1	3,069,207	-	3,771,660	428,154	7,269,021	435,672	-	6,723,375	14,026	428,154	7,601,227	332,206	5%	1,145,889
2046 Litchville-Marion		1	887,759	-	702,964	131,552	1,722,275	57,909	-	1,036,683	1,923	131,552	1,228,068	(494,208)	-29%	466,965
2065 North Central		1	921,355	-	523,168	224,681	1,669,204	78,861	-	1,235,127	4,974	224,681	1,543,643	(125,561)	-8%	470,397
2082 Wimbledon-Courtenay		1	883,249	-	527,523	82,300	1,493,072	69,272	-	1,325,894	-	82,300	1,477,466	(15,606)	-1%	450,386
3005 Minnewaukan		1	373,100	-	543,601	713,421	1,630,122	118,094	-	1,456,011	0	713,421	2,287,528	657,404	40%	114,589
3006 Leeds		1	815,352	-	673,907	96,958	1,586,217	100,359	-	1,400,397	21,705	96,958	1,319,419	(266,797)	-17%	340,299
3009 Maddock		1	710,701	-	828,882	139,149	1,678,732	48,082	-	1,256,569	14,512	139,149	1,458,311	(220,420)	-13%	309,420
3016 Oberon		2	117,352	-	176,287	297,085	590,705	33,026	-	311,110	-	297,085	641,221	50,516	9%	79,607
3029 Warwick		1	226,513	-	863,697	1,549,805	2,640,015	68,511	-	1,122,920	2,012	1,549,805	2,743,247	103,232	4%	90,533
3030 Ft Totten		1	115,493	-	1,031,355	1,975,307	3,122,154	97,542	-	1,231,731	89,520	1,975,307	3,394,100	271,946	9%	8,856
4001 Billings County		2	426,510	750,506	40,847	494,574	1,712,438	228,028	750,506	494,683	42	494,574	1,967,834	253,396	15%	403,431
5001 Bottineau		1	1,694,575	430,697	2,633,351	320,148	5,078,770	149,614	430,697	4,358,951	57,156	320,148	5,316,566	237,796	5%	893,998
5017 Westhope		1	569,636	65,847	603,165	92,092	1,330,740	44,246	65,847	1,042,341	25,799	92,092	1,270,326	(60,414)	-5%	283,480
5054 Newburg United		1	758,959	31,857	250,573	63,938	1,105,327	23,958	31,857	681,924	63,938	154,046	801,676	(303,651)	-27%	393,743
6001 Bowman		1	946,363	581,037	1,319,512	154,046	3,000,958	196,353	581,037	2,199,556	16,406	154,046	3,147,398	146,440	5%	375,691
6017 Rhame		1	382,585	105,615	352,375	55,996	896,571	92,581	105,615	627,566	17,482	55,996	899,240	2,669	0%	192,895
6033 Scranton		1	683,717	196,431	684,763	90,017	1,654,927	124,712	196,431	1,273,229	13,978	90,017	1,688,366	43,439	3%	270,418
7014 Bowbells		1	497,976	58,439	321,106	42,130	919,650	(2,038)	58,439	654,046	(0)	42,130	752,576	(167,075)	-18%	232,965
7027 Powers Lake		1	394,845	87,204	519,803	66,714	1,068,566	19,607	87,204	849,481	9,551	66,714	1,032,556	(36,009)	-3%	162,342
7036 Burke Central		1	500,166	59,130	360,632	128,991	1,048,918	23,565	59,130	754,007	-	128,991	985,693	(83,225)	-8%	273,988
8001 Bismarck		1	33,078,902	-	32,323,749	8,858,524	74,261,175	1,913,443	-	62,213,280	864,579	8,858,524	73,849,827	(411,348)	-1%	11,576,098
8025 Naughton		3	55,238	-	19,366	386	74,991	12,239	-	43,659	-	386	56,284	(18,707)	-25%	19,410
8028 Wing		1	373,168	-	332,018	78,012	783,199	78,158	-	691,266	-	78,012	847,436	64,238	8%	159,945
8029 Baldwin		2	115,598	-	77,126	9,334	202,059	14,600	-	216,316	0	9,334	240,250	38,191	19%	55,770
8033 Menoken		2	304,452	-	68,207	30,711	403,369	113,953	-	193,886	-	30,711	338,550	(64,819)	-16%	89,856
8035 Sterling		2	424,586	-	175,192	9,169	608,946	136,585	-	321,252	14,407	9,169	481,412	(127,534)	-21%	156,302
8039 Apple Creek		2	411,583	-	155,510	7,616	574,709	264,568	-	474,572	-	7,616	746,756	172,048	30%	141,350
8045 Manning		3	72,626	-	23,903	1,501	98,030	40,625	-	38,848	-	1,501	80,972	(17,058)	-17%	15,873
9001 Fargo		1	54,270,755	-	32,080,612	6,482,820	92,834,188	3,457,129	-	70,222,126	275,541	6,482,820	80,437,617	(12,396,571)	-13%	15,238,545
9002 Kindred		1	1,984,174	-	1,874,252	187,273	4,045,699	145,002	-	3,976,466	-	187,273	4,308,741	263,042	7%	893,416
9004 Maple Valley		1	1,428,268	-	921,995	120,724	2,470,987	97,336	-	1,580,345	2,563	120,724	1,800,968	(670,019)	-27%	661,461
9006 West Fargo		1	17,088,378	-	15,458,847	2,267,556	34,814,781	1,598,403	-	34,934,993	108,256	2,267,556	38,909,208	4,094,427	12%	7,618,715
9007 Mapleton		2	752,588	-	313,974	94,911	1,161,474	374,781	-	939,089	0	94,911	1,408,781	247,307	21%	221,420
9017 Central Cass		1	2,130,900	-	2,305,895	110,054	4,546,849	257,972	-	4,499,825	61,048	110,054	4,928,699	381,850	8%	929,684
9080 Page		2	648,442	-	372,614	57,574	1,078,630	75,437	-	962,895	7,498	57,574	1,103,403	24,773	2%	269,364
9097 Northern Cass		1	1,830,909	-	1,240,996	173,733	3,245,638	66,533	-	2,738,282	6,111	173,733	2,984,659	(260,979)	-8%	786,176
10014 Border Central		1	515,119	-	60,552	20,104	595,775	(10,521)	-	210,365	(0)	20,104	219,948	(375,827)	-63%	248,156

District Projection

Current			Projected					Other State (not DPI Funding)			Total	Change	Incr	80 Mill Optional Levy	
ID	DNAME	Local	County	State	Federal	Total	Local	County	State	Federal					
10019 Munich		1	508,535	-	415,829	81,758	1,006,122	56,665	-	863,676	2,576	1,004,675	(1,447)	0%	251,074
10023 Langdon Area		1	2,015,479	-	1,484,064	249,014	3,748,557	52,871	-	2,648,709	18,772	2,969,366	(779,191)	-21%	955,927
11040 Ellendale		1	1,181,463	-	1,066,014	198,323	2,445,800	93,742	-	2,228,554	5,510	2,526,129	80,329	3%	498,205
11041 Oakes		1	1,486,725	-	1,591,480	161,857	3,240,062	94,043	-	2,932,238	12,443	3,200,581	(39,482)	-1%	612,073
12001 Divide County		1	1,076,155	175,582	991,437	227,882	2,471,055	110,198	175,582	1,487,742	25,116	2,026,519	(444,535)	-18%	527,273
13008 Dodge		2	185,391	66,672	174,037	45,213	471,314	68,994	66,672	286,530	-	467,410	(3,904)	-1%	49,273
13016 Killdeer		1	1,288,268	151,850	1,215,727	135,781	2,791,626	154,864	151,850	2,041,091	23,125	2,506,711	(284,916)	-10%	601,830
13019 Halliday		1	376,634	31,618	260,000	44,650	712,902	58,659	31,618	261,265	32,121	428,313	(284,589)	-40%	157,720
13037 Twin Buttes		2	56,870	23,035	399,920	1,812,425	2,292,250	56,870	23,035	480,330	(0)	2,414,659	200,420	17%	1,904
14001 New Rockford		1	1,069,553	-	1,188,182	175,951	2,433,687	74,821	-	2,163,887	-	2,414,659	(19,028)	-1%	427,806
14012 Sheyenne		1	318,986	-	420,534	441,439	1,180,960	63,979	-	875,962	-	1,381,380	200,420	17%	121,615
15006 Hazleton-Moffitt-Braddock		1	649,593	-	553,796	75,298	1,278,687	64,905	-	1,192,245	6,238	1,338,686	59,999	5%	300,137
15010 Bakker		2	69,208	-	45,364	-	114,571	16,576	-	73,910	3,000	93,486	(21,086)	-18%	50,037
15015 Strasburg		1	526,584	-	778,126	176,866	1,482,576	120,572	-	1,114,238	2,250	1,413,926	(68,650)	-5%	233,925
15036 Linton		1	998,983	-	1,157,313	234,951	2,391,247	77,368	-	1,886,097	7,258	2,205,674	(185,573)	-8%	422,842
16010 Carrington		1	1,806,679	-	1,915,952	249,054	3,971,685	183,627	-	3,393,443	66,581	3,892,704	(78,980)	-2%	821,529
17003 Beach		1	1,458,878	165,818	1,140,214	340,839	3,105,749	863,865	165,818	1,736,482	26,531	3,133,534	27,785	1%	320,224
17006 Lone Tree		2	307,116	23,268	194,927	35,937	561,248	152,118	23,268	417,764	-	629,087	67,839	12%	118,256
18001 Grand Forks		1	29,398,309	-	23,928,060	5,296,050	58,622,419	7,648,489	-	47,523,141	349,363	60,817,053	2,194,634	4%	8,356,880
18044 Laramie		1	1,586,211	-	1,702,562	284,900	3,573,672	358,788	-	2,892,342	23,011	3,559,040	(14,632)	0%	515,408
18061 Thompson		1	872,946	-	1,407,245	95,506	2,375,697	51,484	-	2,171,537	20,695	2,339,223	(36,475)	-2%	428,927
18125 Marvel		2	715,688	-	744,670	186,256	1,646,614	447,397	-	1,093,228	-	1,726,881	80,267	5%	268,106
18127 Emerald		2	491,425	-	443,879	118,834	1,054,139	236,510	-	1,001,585	-	1,356,929	302,790	29%	153,424
18128 Midway		1	1,130,054	-	863,887	150,463	2,144,404	147,452	-	1,707,435	4,538	2,009,889	(134,515)	-6%	429,464
18129 Northwood		1	1,183,069	12,784	931,782	134,197	2,261,832	293,091	12,784	1,934,530	12,589	2,387,190	125,358	5%	403,673
19018 Roosevelt		2	414,147	21,832	515,711	171,398	1,123,088	25,581	21,832	1,038,058	32,900	1,289,769	166,681	15%	175,861
19049 Elgin-New Leipzig		1	903,795	-	923,332	199,719	2,026,846	96,570	-	1,018,115	34,877	1,349,280	(677,566)	-33%	305,879
20007 Midkota		1	1,187,073	-	598,522	223,132	1,998,728	148,326	-	1,304,196	-	1,675,654	(323,073)	-16%	428,075
20018 Griggs County Central		1	1,201,076	-	995,913	181,633	2,378,622	131,649	-	1,988,433	13,766	2,315,481	(63,141)	-3%	450,801
21001 Mott-Regent		1	953,337	-	1,032,540	279,066	2,264,943	43,351	-	1,567,710	14,143	1,904,270	(360,673)	-16%	526,690
21009 New England		1	851,589	20,953	840,033	107,051	1,819,627	81,576	20,953	1,088,338	99,188	1,397,107	(422,520)	-23%	381,220
22011 Pettibone-Tuttle		2	194,870	-	58,901	55,168	308,939	3,864	-	120,405	-	179,438	(129,502)	-42%	89,132
22014 Robinson		2	235,905	-	17,164	29,665	282,733	32,332	-	107,428	0	29,665	(113,309)	-40%	92,031
22020 Tuttle-Pettibone		1	428,340	-	222,029	79,643	730,913	189,195	-	326,729	626	596,193	(133,820)	-18%	103,974
22026 Steele-Dawson		1	800,444	-	922,793	106,154	1,823,390	145,450	-	1,591,922	19,779	1,863,305	33,915	2%	343,090
22028 Tappen		1	379,764	-	429,525	87,559	896,848	65,245	-	908,030	3,256	1,064,090	167,242	19%	132,002
23003 Edgeley		1	885,473	-	772,350	158,728	1,816,551	80,488	-	1,398,127	7,941	1,645,284	(171,267)	-9%	427,556
23007 Kulm		1	741,554	-	449,065	182,080	1,372,699	39,754	-	1,084,121	1,664	1,307,620	(65,079)	-5%	435,791

District Projection

Current			Projected					Other State (not DPI Funding)			Change	Incr	80 Mill Optional Levy		
ID	DNAME	Dtype	Local	County	State	Federal	Total	Local	County	State	Federal	Total	Change	Incr	80 Mill Optional Levy
23008 Lamoure		1	824,667	-	1,080,850	310,206	2,215,723	54,674	-	1,935,285	39,219	2,339,384	123,661	6%	391,797
23011 Verona		1	365,399	-	161,482	31,453	558,334	20,405	-	263,252	-	315,110	(243,224)	-44%	151,966
24002 Napoleon		1	696,135	-	1,917,988	148,225	1,762,348	41,148	-	1,362,678	60,465	1,612,516	(149,832)	-9%	303,516
24056 Gackle-Streeter		1	697,825	-	587,357	93,635	1,378,817	57,842	-	1,064,039	7,559	1,223,074	(155,743)	-11%	359,816
25001 Verva		1	978,647	2,775	1,367,708	195,616	2,544,748	78,952	2,775	2,341,742	34,850	2,653,936	109,188	4%	534,172
25014 Anamosa		1	363,437	5,316	389,558	38,203	796,515	50,442	5,316	774,675	0	868,636	72,122	9%	149,504
26057 Drake		1	600,351	1,253	545,068	131,768	1,278,440	49,541	1,253	1,208,942	11,097	1,402,600	124,160	10%	290,687
26060 Tegu		1	1,526,824	13,038	1,349,142	406,126	3,295,131	115,522	13,038	2,473,610	26,036	3,034,332	(260,798)	-8%	857,729
26004 Zealand		1	362,878	-	216,808	86,216	665,902	15,509	-	504,584	86,216	606,309	(59,593)	-9%	211,854
26009 Ashley		1	635,390	-	691,030	58,614	1,385,034	46,218	-	977,454	5,822	1,088,108	(296,927)	-21%	302,675
26019 Wishek		1	752,071	-	901,124	120,300	1,773,495	80,802	-	1,340,588	23,431	1,565,221	(208,274)	-12%	315,991
27001 McKenzie County		1	1,581,683	549,956	2,010,633	597,662	4,739,934	198,808	549,956	3,228,885	52,492	4,627,803	(112,132)	-2%	764,701
27002 Alexander		1	454,770	57,632	282,482	112,939	907,823	84,766	57,632	444,563	-	699,900	(207,924)	-23%	218,617
27014 Yellowstone		2	321,506	66,292	325,284	78,136	791,218	92,444	66,292	720,194	-	957,066	165,848	21%	117,729
27018 Earl		3	30,320	8,020	-	6,800	45,140	30,320	8,020	103,130	-	148,270	103,130	228%	36,352
27019 Bowline Butte		3	63,876	5,911	6,872	29,732	106,391	27,875	5,911	26,126	-	89,644	(16,747)	-16%	34,165
27032 Horse Creek		3	101,005	7,410	8,336	55,298	172,047	63,218	7,410	42,971	-	168,896	(3,161)	-2%	86,732
27036 Mandaree		1	75,526	137,971	802,503	3,122,881	4,138,861	68,527	137,971	975,092	(1,514)	4,302,956	164,075	4%	5,802
28001 Montefiore		1	650,739	57,275	785,795	97,563	1,591,371	107,807	57,275	1,209,352	15,131	1,487,128	(104,243)	-7%	254,756
28004 Washburn		1	755,801	201,615	1,105,757	97,949	2,161,123	143,924	201,615	1,572,458	97,949	2,033,692	(127,431)	-6%	356,860
28008 Underwood		1	840,774	125,513	837,066	135,413	1,938,766	100,777	125,513	1,317,919	11,183	1,690,805	(247,961)	-13%	369,266
28050 Max		1	475,695	61,986	639,898	113,697	1,291,277	65,203	61,986	936,410	-	1,177,296	(113,980)	-9%	222,869
28051 Garrison		1	1,107,971	231,026	1,144,893	229,096	2,712,986	7,981	231,026	2,006,179	21,545	2,495,827	(217,159)	-8%	513,933
28072 Turtle Lake-Mercer		1	666,467	100,929	778,387	79,857	1,625,640	46,100	100,929	1,115,686	22,541	1,365,113	(260,527)	-16%	343,761
28085 White Shield		1	75,664	69,910	612,138	277,294	1,035,006	26,276	69,910	884,640	7,613	1,265,733	230,726	22%	22,242
29003 Hazen		1	1,199,286	867,370	2,288,883	160,071	4,515,611	173,608	867,370	3,595,004	29,989	4,826,042	310,432	7%	449,255
29020 Golden Valley		1	215,920	63,504	251,820	1,079	532,323	56,510	63,504	358,947	4,232	484,372	(47,951)	-9%	93,505
29027 Beulah		1	1,926,487	1,005,123	2,537,510	272,999	5,742,118	167,881	1,005,123	4,179,138	48,429	5,673,569	(68,549)	-1%	756,800
30001 Mandan		1	7,246,906	264,034	10,471,263	1,699,842	19,682,044	667,763	264,034	20,006,165	95,938	22,733,741	3,051,697	16%	3,189,191
30004 Little Heart		2	129,284	-	108,072	-	237,356	56,124	-	228,950	-	285,074	47,718	20%	65,674
30007 New Salem		1	694,358	49,739	1,320,497	201,690	2,266,284	75,855	49,739	2,109,627	23,496	2,460,406	194,122	9%	303,992
30008 Sims		2	274,064	-	137,801	50,505	462,370	92,057	-	235,653	-	378,215	(84,155)	-18%	119,347
30013 Hebron		1	616,790	14,110	658,840	195,813	1,485,552	66,781	14,110	1,365,540	28,892	1,671,135	185,593	12%	293,474
30017 Sweet Briar		3	27,126	-	38,464	217	65,806	10,626	-	94,536	217	105,378	39,572	60%	28,002
30039 Flasher		1	598,502	-	912,102	208,505	1,719,108	44,631	-	1,266,794	5,331	1,525,261	(193,847)	-11%	238,516
30048 Glen Ullin		1	695,482	23,398	833,479	184,254	1,736,614	79,487	23,398	1,118,484	50,123	1,455,747	(280,867)	-16%	320,872
31001 New Town		1	473,302	161,048	2,694,569	2,937,191	6,266,110	47,303	161,048	4,061,613	51,825	7,259,180	993,070	16%	218,940
31002 Stanley		1	1,181,544	24,467	1,285,573	171,211	2,662,795	111,517	24,467	2,087,567	20,323	2,415,085	(247,710)	-9%	464,334

District Projection

			Current					Projected					Other State (not DPI Funding)					
ID	DNAME	Dtype	Local	County	State	Federal	Total	Local	County	State	Federal	Total	Change	Incr	80 Mill			
31003 Parshall		1	656,737	48,781	1,104,479	681,193	2,491,191	76,387	48,781	1,773,754	11,841	681,193	2,591,956	100,766	4%	270,624		
32001 Dakota Prairie		1	1,848,896	-	990,271	196,043	3,035,210	120,847	-	1,822,364	6,479	196,043	2,145,734	(889,476)	-29%	732,673		
32066 Lakota		1	888,342	-	880,389	142,595	1,911,325	64,473	-	1,336,005	14,239	142,595	1,557,311	(354,014)	-19%	352,409		
33001 Center-Stanton		1	915,176	480,817	1,036,656	143,376	2,576,025	71,078	480,817	1,832,859	13,322	143,376	2,541,453	(34,572)	-1%	298,492		
34001 Pembina		1	697,365	-	535,651	32,818	1,265,834	65,137	-	1,148,628	2,794	32,818	1,249,377	(16,457)	-1%	295,865		
34006 Cavalier		1	1,599,746	-	2,045,438	254,269	3,899,453	112,587	-	3,113,874	22,731	254,269	3,503,461	(395,992)	-10%	627,389		
34012 Valley		1	850,907	-	544,308	62,783	1,457,998	189,722	-	931,829	-	62,783	1,184,334	(273,664)	-19%	276,242		
34019 Drayton		1	931,662	-	705,704	70,226	1,707,592	59,852	-	974,754	851	70,226	985,979	(721,613)	-42%	425,357		
34027 Walthalla		1	991,481	-	1,009,627	144,441	2,145,449	58,335	-	1,861,234	1,624	144,441	2,065,633	(79,816)	-4%	355,717		
34043 St Thomas		1	658,568	-	427,883	80,438	1,166,889	104,757	-	1,198,645	(0)	80,438	1,383,840	216,951	19%	228,185		
34055 Neche		1	662,976	-	390,003	86,483	1,139,462	63,948	-	725,469	140	86,483	876,041	(263,422)	-23%	259,329		
35001 Wofford		1	330,758	-	261,564	57,681	650,003	34,316	-	430,808	157	57,681	522,962	(127,041)	-20%	128,486		
35005 Rugby		1	1,945,010	-	1,885,593	340,182	4,170,784	66,607	-	3,101,553	72,144	340,182	3,580,487	(590,298)	-14%	823,554		
36001 Devils Lake		1	3,850,243	-	6,361,334	1,852,026	12,083,603	788,780	-	11,492,785	333,642	1,852,026	14,467,232	2,403,629	20%	1,377,399		
36002 Edmore		1	699,045	-	392,416	89,152	1,180,613	48,051	-	719,143	6,216	89,152	862,561	(318,051)	-27%	358,544		
36044 Starkweather		1	617,880	-	483,557	58,616	1,160,053	207,485	-	815,866	14,148	58,616	1,096,115	(63,938)	-6%	214,786		
37002 Sheldon		2	351,982	-	143,447	51,057	546,487	105,987	-	251,209	-	51,057	408,254	(138,233)	-25%	107,279		
37006 Ft Ransom		2	181,064	-	90,139	23,724	294,927	42,234	-	128,483	-	23,724	194,442	(100,485)	-34%	66,359		
37019 Lisbon		1	1,790,294	-	1,790,326	137,147	3,717,767	232,000	-	3,597,805	19,872	137,147	3,986,823	269,057	7%	665,466		
37022 Enderlin		1	1,257,794	-	992,286	122,334	2,372,413	267,764	-	1,925,056	18,586	122,334	2,333,740	(38,673)	-2%	426,980		
38001 Mohall-Sherwood		1	1,844,168	180,193	1,452,491	258,180	3,735,032	459,803	180,193	2,389,953	15,000	258,180	3,303,129	(431,903)	-12%	806,701		
38026 Glenburn		1	668,828	60,330	1,038,339	399,121	2,166,618	192,230	60,330	1,571,375	2,328	399,121	2,225,384	58,766	3%	274,092		
39008 Hankinson		1	1,081,823	15,919	905,075	71,506	2,074,323	156,056	15,919	1,974,423	2,428	71,506	2,220,332	146,009	7%	407,922		
39018 Fairmount		1	812,209	-	374,509	23,222	1,209,940	66,084	-	921,712	-	23,222	1,011,919	(198,921)	-16%	336,167		
39028 Lidgerwood		1	711,076	-	762,497	140,806	1,614,379	59,120	-	1,269,254	5,666	140,806	1,474,847	(139,533)	-9%	285,936		
39037 Wahpeton		1	3,531,339	-	4,398,389	790,341	8,720,069	147,754	-	8,160,406	2,033	790,341	9,100,534	380,465	4%	1,576,953		
39042 Wyndmere		1	1,177,411	-	826,188	80,905	2,084,504	97,423	-	1,487,500	5,808	80,905	1,671,636	(412,868)	-20%	490,995		
39044 Richland		1	1,029,586	-	900,428	82,195	2,012,208	100,659	-	1,753,427	-	82,195	1,936,281	(75,927)	-4%	419,780		
40001 Dunseith		1	412,469	-	2,355,276	3,513,966	6,281,712	202,471	-	4,660,446	110,886	3,513,966	8,487,769	2,206,057	35%	117,468		
40003 St John		1	178,377	-	1,204,851	1,466,588	2,849,815	63,376	-	1,525,137	14,651	1,466,588	3,069,752	219,937	8%	59,755		
40004 Mt Pleasant		1	788,944	-	1,033,197	322,300	2,144,441	115,260	-	1,924,523	8,966	322,300	2,371,050	226,608	11%	324,003		
40007 Belcourt		1	399,003	-	5,850,792	10,740,453	16,990,248	399,003	-	7,771,384	112,145	10,740,453	19,022,985	2,032,737	12%	26,762		
40029 Rolle		1	542,963	-	768,189	280,444	1,591,605	26,932	-	1,085,445	6,919	280,444	1,399,740	(191,865)	-12%	231,236		
41002 Minnor		1	652,332	-	924,239	207,193	1,783,764	52,906	-	1,810,088	4,084	207,193	2,074,271	290,507	16%	271,537		
41003 North Sargent		1	633,847	-	658,877	44,917	1,337,640	116,552	-	1,114,383	2,097	44,917	1,277,949	(59,691)	-4%	225,252		
41006 Sargent Central		1	1,315,617	-	910,130	37,388	2,263,135	145,681	-	1,835,706	-	37,388	2,018,775	(244,360)	-11%	534,451		
42016 Goodrich		1	341,522	2,244	225,184	56,582	625,531	28,852	2,244	410,729	2,186	56,582	500,593	(124,938)	-20%	132,308		
42019 McClusky		1	507,584	-	464,153	97,794	1,069,531	78,585	-	821,751	15,233	97,794	1,013,363	(56,168)	-5%	198,325		

District Projection

ID	DNAME	Dtype	Current			Projected			Other State (not Dpt Funding)			Federal	Total	Change	Incr	80 Mill Optional Levy
			Local	County	State	Federal	Total	Local	County	State	(not Dpt Funding)					
43003 Solen		1	290,436	-	850,509	1,300,672	2,441,617	29,287	-	1,155,046	2,313	1,300,672	2,491,318	48,701	2%	114,389
43004 Ft Yates		1	132,507	-	1,055,912	1,340,048	2,528,467	42,582	-	1,295,554	35,804	1,340,048	2,714,788	186,321	7%	38,988
43008 Selfridge		1	258,561	-	474,908	465,249	1,198,718	10,925	-	1,166,207	1,000	465,249	1,643,381	444,663	37%	105,938
44012 Marzetti		2	72,488	12,065	42,718	37,700	164,971	34,092	12,065	129,257	4,226	37,700	217,340	52,369	32%	102,827
44014 Sheets		3	48,083	6,124	22,219	1,960	78,386	8,383	6,124	17,188	-	1,960	33,656	(44,730)	-57%	31,778
44032 Central Elementary		2	112,648	13,053	19,176	42,660	187,537	72,643	13,053	47,784	250	42,660	176,390	(11,147)	-6%	112,171
45001 Dickinson		1	566,248	480,279	8,903,641	2,394,315	17,422,484	436,316	480,279	15,862,898	168,906	2,394,315	19,322,713	1,900,230	11%	2,394,019
45009 South Heart		1	557,494	55,039	937,432	159,778	1,709,743	127,855	55,039	1,440,764	0	159,778	1,783,437	73,693	4%	193,963
45013 Bedford		1	512,791	50,030	973,866	79,193	1,615,880	275,784	50,030	1,327,421	25,806	79,193	1,758,234	142,354	9%	125,264
45034 Taylor-Richardson		1	969,313	67,406	1,059,727	572,914	2,669,360	184,512	67,406	1,615,748	12,796	572,914	2,453,377	(215,984)	-8%	335,807
46010 Hope		1	636,129	-	459,238	27,151	1,122,518	36,630	-	1,193,569	(0)	85,649	1,257,350	134,832	12%	272,833
46019 Finley-Sharon		1	841,179	-	593,859	85,649	1,520,687	62,999	-	1,130,589	16,263	85,649	1,295,500	(225,187)	-15%	332,656
47001 Jamestown		1	5,854,277	182,799	8,389,033	1,120,037	15,546,146	587,352	182,799	14,259,263	121,285	1,120,037	16,270,736	724,590	5%	2,361,516
47003 Medina		1	749,710	6,727	628,387	122,082	1,506,905	206,887	6,727	1,052,839	7,105	122,082	1,395,640	(111,265)	-7%	259,170
47010 Pingree-Buchanan		1	537,767	-	640,926	49,654	1,228,247	53,610	-	1,230,713	-	49,654	1,333,976	105,729	9%	239,189
47014 Montpelier		1	482,914	-	463,658	74,668	1,021,240	53,810	-	865,443	555	74,668	994,476	(26,764)	-3%	185,963
47019 Kensal		1	476,156	-	212,138	78,981	767,275	80,159	-	559,823	-	78,981	718,963	(46,312)	-6%	204,756
47026 Spiritwood		2	392,099	-	3,136	-	385,235	(8,951)	-	136,476	-	-	127,525	(267,710)	-88%	244,886
48002 Bibebe-Egland		1	632,612	-	297,170	58,633	988,416	14,263	-	677,511	8,126	58,633	758,534	(229,882)	-23%	284,736
48008 Southern		1	681,393	-	836,354	358,120	1,875,867	51,380	-	1,250,733	2,353	358,120	1,662,586	(213,281)	-11%	305,319
48028 North Central		1	481,747	-	234,443	196,403	912,593	73,019	-	567,620	13,723	196,403	850,766	(61,827)	-7%	192,272
49003 Central Valley		1	979,379	-	891,333	117,424	1,988,136	104,407	-	1,783,947	20,840	117,424	2,025,718	37,582	2%	458,732
49007 Hutton		1	873,278	-	868,675	116,043	1,857,997	223,282	-	1,429,863	13,009	116,043	1,782,198	(75,799)	-4%	294,816
49009 Hillsboro		1	1,370,358	-	1,180,706	249,341	2,800,406	(36,089)	-	2,512,482	16,364	249,341	2,742,098	(58,309)	-2%	705,818
49014 May-Pot Cg		1	2,108,157	8,781	1,567,211	259,360	3,943,509	228,217	8,781	3,472,075	-	259,360	3,968,434	24,924	1%	833,071
50003 Grafton		1	2,218,198	-	2,755,395	658,873	5,632,466	329,782	-	6,207,822	0	658,873	7,196,477	1,564,011	28%	776,649
50020 Minto		1	732,970	-	792,438	73,376	1,598,785	76,192	-	1,433,820	23,518	73,376	1,606,906	8,121	1%	304,992
50039 Larkin		2	207,182	-	210,560	89,823	507,565	45,268	-	494,768	-	89,823	629,859	122,294	24%	75,434
50051 Nash		2	157,605	-	49,734	11,480	218,819	16,001	-	197,323	-	11,480	224,804	5,985	3%	69,325
50078 Park River		1	1,203,254	-	1,371,976	206,284	2,781,513	166,270	-	2,447,994	122,810	206,284	2,943,358	161,845	6%	441,087
50079 Fordville		1	325,487	-	308,209	72,456	706,151	9,940	-	689,132	19,500	72,456	791,027	84,876	12%	148,587
50108 Edinboro		1	355,737	-	536,662	77,115	969,514	29,047	-	1,106,407	1,390	77,115	1,213,960	244,446	25%	144,406
50128 Adams		2	351,700	-	348,024	89,581	789,306	33,189	-	762,907	-	89,581	885,678	96,372	12%	152,498
51001 Minot		2	26,102,274	14,198	21,122,484	3,958,402	51,197,357	13,585,905	14,198	46,169,505	257,417	3,958,402	63,985,426	12,788,069	25%	5,862,054
51004 Nedrose		2	1,022,087	503	813,769	123,516	1,959,875	616,102	503	1,818,387	-	123,516	2,558,508	598,633	31%	378,457
51007 United		1	1,185,934	3,121	1,960,678	193,873	3,343,605	235,961	3,121	3,391,308	22,737	193,873	3,846,999	503,394	15%	512,626
51010 Bell		2	494,348	288	554,865	23,561	1,073,053	220,982	288	1,029,802	-	23,561	1,274,433	201,380	19%	194,998
51016 Sawyer		1	484,831	315	555,113	53,133	1,093,391	72,052	315	1,076,986	576	53,133	1,203,061	109,670	10%	184,508

District Projection

ID	DNAME	Type	Current				Projected				Change	Incr	80 Mill Optional Levy
			Local	County	State	Federal	Total	Local	County	State	Other State (not DPI Funding)	Federal	Total
51019 Eureka		2	122,533	44	70,627	2,302	195,506	84,773	44	86,028	-	2,302	173,147
51028 Kenmare		1	1,324,133	16,483	963,036	198,853	2,502,505	108,622	16,483	1,632,857	27,309	198,853	1,984,124
51041 Surrey		1	560,953	1,161	1,338,384	134,756	2,035,254	59,186	1,161	2,126,350	8,709	134,756	2,330,162
51070 South Prairie		2	606,883	304	538,535	86,255	1,231,976	236,893	304	1,028,336	-	86,255	1,351,788
51161 Lewis And Clark		1	1,508,010	7,479	1,810,855	165,182	3,491,525	275,979	7,479	2,294,466	506,471	165,182	3,249,576
52025 Fessenden-Bowdon		1	1,097,182	-	850,842	51,588	1,999,612	17,170	-	1,114,239	18,038	51,588	1,201,035
52035 Pleasant Valley		2	178,619	-	78,318	5,655	262,593	(941)	-	191,307	-	5,655	196,022
52038 Harvey		1	1,754,094	-	1,559,514	221,452	3,535,060	226,277	-	2,352,104	32,367	221,452	2,832,200
52039 Sykes		1	366,937	-	290,158	60,994	718,090	81,339	-	457,656	19,181	60,994	619,171
53001 Williston		1	4,486,461	522,166	7,929,777	1,802,779	14,741,183	664,341	522,166	13,198,757	76,494	1,802,779	16,264,537
53002 Neeson		1	652,301	55,780	650,706	117,488	1,476,275	61,298	55,780	951,893	9,386	117,488	1,195,847
53006 Eight Mile		1	423,051	49,408	861,347	1,152,915	2,486,721	163,049	49,408	1,239,206	16,027	1,152,915	2,620,806
53008 New		2	1,647,852	50,243	642,567	165,332	2,505,994	647,869	50,243	1,459,806	2,995	165,332	2,326,245
53013 Tioga		1	1,249,210	68,282	819,477	70,185	2,207,154	222,232	68,282	1,379,365	13,889	70,185	1,753,953
53091 Wildrose-Alamo		1	336,126	22,288	193,744	48,812	600,971	16,136	22,288	375,937	0	48,812	463,173
53099 Grenora		1	854,747	31,604	261,200	58,249	1,005,800	19,508	31,604	582,251	250	58,249	671,862
99000 North Dakota			338,021,461	9,731,050	328,569,132	93,925,073	770,246,716	53,509,398	9,731,050	618,583,438	5,731,446	93,925,073	781,480,404

Revenue

2003-04 Revenue												
ID	NAME	QTY	Local Revenue	County Revenue	Federal Revenue	State Revenue	Total Revenue	2003-04 Taxable Valuation	2003-04 GF Levy	Eliminate Operating Levy	Local Property Tax Roll-Back	Remaining Local Revenue
1013	Hettinger	1	1,458,274	-	192,730	1,195,219	2,846,223	5,135,490	162	162	993,001	465,273
2002	Valley City	1	3,069,207	-	428,154	3,771,660	7,269,021	14,235,324	185	185	2,633,535	435,672
2046	Litchville-Marion	1	887,759	-	131,552	702,964	1,722,275	5,925,802	140	140	829,849	57,909
2085	North Central	1	921,355	-	224,681	523,168	1,669,204	6,017,816	140	140	842,494	78,861
2082	Wimbledon-Courtenay	1	883,249	-	82,300	527,523	1,493,072	5,548,584	147	147	813,977	69,272
3005	Minnewaukan	1	373,100	-	713,421	543,601	1,630,122	1,420,647	180	180	255,006	118,094
3006	Leeds	1	815,352	-	96,958	673,907	1,586,217	4,225,726	169	169	714,993	100,359
3009	Maddock	1	710,701	-	139,149	828,882	1,678,732	3,862,542	172	172	662,619	48,082
3016	Oberon	2	117,352	-	297,085	176,267	590,705	954,784	88	88	84,327	33,026
3029	Warwick	1	226,513	-	1,549,805	863,697	2,640,015	1,118,681	141	141	159,003	68,511
3030	FT Totten	1	115,493	-	1,975,307	1,031,355	3,122,154	97,029	185	185	17,950	97,542
4001	Billings County	2	426,510	750,506	494,574	40,847	1,712,438	4,767,753	42	42	198,482	228,028
5001	Bottineau	1	1,694,575	430,697	320,148	2,633,351	5,078,770	9,804,295	158	158	1,544,961	149,614
5017	Westhope	1	569,636	65,847	92,092	603,165	1,330,740	3,535,832	149	149	525,389	44,246
5054	Newburg United	1	758,959	31,857	63,938	250,573	1,105,327	5,005,800	147	147	735,002	23,958
6001	Bowman	1	946,363	581,037	154,046	1,319,512	3,000,958	4,552,963	165	165	750,010	196,353
6017	Rhame	1	382,585	105,615	55,996	352,375	896,571	2,078,882	140	140	290,004	92,581
6033	Scranton	1	683,717	196,431	90,017	684,763	1,654,927	3,378,080	165	165	559,005	124,712
7014	Bowbells	1	497,976	58,439	42,130	321,106	919,650	2,901,493	172	172	500,014	(2,038)
7027	Powers Lake	1	394,845	87,204	66,714	519,803	1,068,566	2,029,851	185	185	375,238	19,607
7036	Burke Central	1	500,166	59,130	128,991	360,632	1,048,918	3,404,287	140	140	476,600	23,565
8001	Bismarck	1	33,078,902	-	8,858,524	32,323,749	74,261,175	134,108,431	232	232	31,165,458	1,913,443
8025	Naughton	3	55,238	-	386	19,366	74,991	239,045	180	180	42,999	12,239
8028	Wing	1	373,168	-	78,012	332,018	783,199	2,030,631	145	145	295,010	78,158
8029	Baldwin	2	115,598	-	9,334	77,126	202,059	681,457	148	148	100,999	14,600
8033	Menoken	2	304,452	-	30,711	68,207	403,369	1,130,017	169	169	190,498	113,953
8035	Sterling	2	424,586	-	9,169	175,192	608,946	1,925,914	150	150	288,001	136,585
8039	Apple Creek	2	411,583	-	7,616	155,510	574,709	1,662,682	88	88	147,014	264,568
8045	Manning	3	72,626	-	1,501	23,903	98,030	193,462	165	165	32,001	40,625
9001	Fargo	1	54,270,755	-	6,482,820	32,080,612	92,834,188	175,953,552	289	289	50,813,626	3,457,129
9002	Kindred	1	1,984,174	-	187,273	1,874,252	4,045,699	10,477,225	176	176	1,839,172	145,002
9004	Maple Valley	1	1,428,268	-	120,724	921,995	2,470,987	8,370,641	159	159	1,330,932	97,336
9006	West Fargo	1	17,088,378	-	2,267,556	15,458,847	34,814,781	83,729,593	185	185	15,489,975	1,598,403

Revenue

ID	NAME	2003-04 Revenue				Eliminate Operating Levy	2003-04 GF Levy	2003-04 Taxable Valuation	Local Property Tax Roll-Back	Remaining Local Revenue
		Local Revenue	County Revenue	Federal Revenue	State Revenue					
9007	Mapleton	2	752,588	-	94,911	145	145	2,603,952	377,807	374,781
9017	Central Cass	1	2,130,900	-	110,054	169	169	11,110,685	1,872,928	257,972
9089	Page	2	648,442	-	57,574	170	170	3,374,591	573,006	75,437
9097	Northern Cass	1	1,830,909	-	173,733	182	182	9,688,519	1,764,376	66,533
10014	Border Central	1	515,119	-	20,104	169	169	3,102,039	525,641	(10,521)
10019	Munich	1	508,535	-	81,758	144	144	3,133,631	451,870	56,665
10023	Langdon Area	1	2,015,479	-	249,014	165	165	11,904,696	1,962,608	52,871
11040	Ellendale	1	1,181,463	-	198,323	176	176	6,181,537	1,087,721	93,742
11041	Oakes	1	1,486,725	-	161,857	185	185	7,528,015	1,392,683	94,043
12001	Divide County	1	1,076,155	175,582	227,882	146	146	6,602,574	965,957	110,188
13008	Dodge	2	185,391	66,672	45,213	186	186	624,615	116,397	68,994
13016	Killdeer	1	1,288,268	151,850	135,781	158	158	7,171,632	1,133,405	154,864
13019	Halfway	1	376,634	31,618	44,650	161	161	1,970,589	317,976	58,659
13037	Twin Buttes	2	56,870	23,035	1,812,425	-	-	17,914	-	56,870
14001	New Rockford	1	1,069,553	-	175,951	185	185	5,376,932	994,732	74,821
14012	Shenando	1	318,986	-	441,439	168	168	1,519,800	255,007	63,979
15008	Hazleton-Moffitt-Braddo	1	649,583	-	75,298	156	156	3,749,681	584,688	84,905
15010	Bakker	2	69,208	-	-	84	84	625,453	52,632	16,576
15015	Sirasburg	1	526,584	-	176,866	140	140	2,906,311	406,012	120,572
15036	Linon	1	998,983	-	234,951	175	175	5,263,965	921,615	77,368
16010	Carrington	1	1,806,679	-	249,054	160	160	10,129,514	1,623,052	183,627
17003	Beach	1	1,458,878	165,818	340,839	148	148	4,010,806	595,014	863,865
17006	Lone Tree	2	307,116	23,268	35,937	115	115	1,351,335	154,998	152,118
18001	Grand Forks	1	29,398,309	-	5,296,050	225	225	96,519,972	21,749,810	7,648,499
18044	Larimore	1	1,586,211	-	284,900	192	192	6,380,533	1,227,423	358,788
18061	Thompson	1	872,946	-	95,506	166	166	4,955,730	821,462	51,484
18125	Manvel	2	715,688	-	186,256	83	83	3,243,747	268,290	447,397
18127	Emerado	2	491,425	-	118,834	138	138	1,840,943	254,915	236,510
18128	Midway	1	1,130,054	-	150,463	184	184	5,339,359	982,602	147,452
18129	Northwood	1	1,183,069	12,784	134,197	176	176	5,058,994	889,978	293,091
19018	Roosevelt	2	414,147	21,832	171,398	185	185	2,102,060	388,566	25,581
19049	Elgin-New Leipzig	1	903,795	-	199,719	201	201	4,013,652	807,226	96,570
20007	Mickla	1	1,187,073	-	223,132	192	192	5,401,419	1,038,747	148,326

Revenue

ID	NAME	TYPE	2003-04 Revenue				Total Revenue	2003-04 Taxable Valuation				Eliminate Operating Levy	Local Property Tax Roll-Back	Remaining Local Revenue
			Local Revenue	County Revenue	Federal Revenue	State Revenue		2003-04 GF Levy	2003-04 Taxable Valuation	2003-04 GF Levy	2003-04 Taxable Valuation			
210018	Griggs County Central	1	1,201,076	-	181,633	995,913	2,378,622	190	5,628,561	190	1,069,427	190	1,069,427	131,649
210019	Mott-Regent	1	953,337	-	279,066	1,032,540	2,264,943	139	6,566,029	139	909,986	139	909,986	43,351
210099	New England	1	851,589	20,953	107,051	840,033	1,819,627	161	4,777,940	161	770,013	161	770,013	81,576
220111	Pettibone-Tuttle	2	194,870	-	55,168	58,901	308,939	174	1,100,897	174	191,006	174	191,006	3,864
220114	Robinson	2	235,905	-	29,665	17,164	282,733	177	1,148,638	177	203,573	177	203,573	32,332
220200	Tuttle-Pettibone	1	428,340	-	79,643	222,029	730,013	184	1,296,252	184	239,146	184	239,146	189,195
220206	Steele-Dawson	1	800,444	-	106,154	922,793	1,829,390	156	4,202,176	156	654,993	156	654,993	145,450
220228	Tappen	1	379,764	-	87,559	429,525	896,848	195	1,612,921	195	314,520	195	314,520	65,245
230003	Edgeley	1	885,473	-	158,728	772,350	1,816,551	152	5,297,696	152	804,985	152	804,985	80,488
230007	Kulm	1	741,554	-	182,080	449,065	1,372,699	163	4,308,160	163	701,799	163	701,799	39,754
230008	Lamoure	1	824,667	-	310,206	1,080,850	2,215,723	159	4,856,774	159	769,993	159	769,993	54,674
230111	Verona	1	365,399	-	31,453	161,482	558,334	179	1,928,743	179	344,994	179	344,994	20,405
240002	Napoleon	1	696,135	-	148,225	917,988	1,762,348	171	3,836,841	171	654,987	171	654,987	41,148
240056	Gackle-Streeter	1	697,825	-	93,635	587,357	1,378,817	141	4,542,436	141	639,984	141	639,984	57,842
250001	Valva	1	978,647	2,775	195,616	1,367,708	2,544,748	136	6,600,361	136	899,695	136	899,695	76,952
250114	Anamoose	1	363,437	5,316	38,203	389,558	796,515	168	1,861,848	168	312,995	168	312,995	50,442
250507	Drake	1	600,351	1,253	131,768	545,068	1,278,440	151	3,658,412	151	550,811	151	550,811	49,541
250600	Igu	1	1,526,824	13,038	406,126	1,349,142	3,295,131	131	10,748,684	131	1,411,302	131	1,411,302	115,522
260004	Zeeland	1	362,878	-	86,216	216,808	665,902	131	2,651,267	131	347,369	131	347,369	15,509
260009	Ashley	1	635,390	-	58,614	691,030	1,385,034	157	3,749,827	157	589,173	157	589,173	46,218
260119	Wishek	1	752,071	-	120,300	901,124	1,773,495	170	3,955,964	170	671,169	170	671,169	80,902
270001	McKenzie County	1	1,581,683	549,956	597,662	2,010,633	4,739,934	145	9,511,487	145	1,382,875	145	1,382,875	198,808
270002	Alexander	1	454,770	57,632	112,939	282,482	907,823	136	2,720,221	136	370,004	136	370,004	84,766
270114	Yellowstone	2	321,506	66,292	78,136	325,284	791,218	157	1,458,712	157	229,062	157	229,062	92,444
270118	Earl	3	30,320	8,020	6,800	-	45,140	-	449,279	-	-	-	-	30,320
270119	Bowline Bulle	3	63,876	5,911	29,732	6,872	106,391	85	425,788	85	36,000	85	36,000	27,875
270302	Horse Creek	3	101,005	7,410	55,298	8,336	172,047	35	1,073,791	35	37,787	35	37,787	63,218
270306	Mandaree	1	75,526	137,971	3,122,881	802,503	4,138,881	99	71,006	99	7,000	99	7,000	68,527
280001	Montefiore	1	650,739	57,275	97,563	785,795	1,591,371	171	3,166,889	171	542,931	171	542,931	107,807
280004	Washburn	1	755,801	201,615	97,949	1,105,757	2,161,123	144	4,249,141	144	611,876	144	611,876	143,924
280008	Underwood	1	840,774	125,513	135,413	837,066	1,938,766	167	4,444,428	167	739,997	167	739,997	100,777
280500	Max	1	475,695	61,986	113,697	639,896	1,291,277	150	2,738,989	150	410,492	150	410,492	65,203
280501	Garrison	1	1,107,971	231,026	229,096	1,144,893	2,712,986	179	6,157,924	179	1,095,990	179	1,095,990	7,981

Revenue

ID	NAME	2003-04 Revenue				Total Revenue	Eliminate Operating Levy	2003-04 Taxable Valuation	Local Property Tax Roll-Back	Remaining Local Revenue
		DTYPE	Local Revenue	County Revenue	Federal Revenue					
28072	Turtle Lake-Mercer	1	666,467	100,929	79,857	1,625,640	149	4,162,417	620,367	46,100
28085	White Shield	1	75,664	69,910	277,294	1,035,006	185	268,965	49,389	26,276
29003	Hazen	1	1,199,286	867,370	160,071	4,515,611	185	5,544,207	1,025,678	173,608
29020	Golden Valley	1	215,920	63,504	1,079	532,323	134	1,190,035	159,310	56,610
29027	Beulah	1	1,926,487	1,005,123	272,999	5,742,118	185	9,505,977	1,758,606	167,881
30001	Mandan	1	7,246,906	264,034	1,699,842	19,682,044	175	37,490,130	6,579,143	667,763
30004	Little Heart	2	129,284	-	-	237,356	88	828,159	73,160	56,124
30007	New Salem	1	694,358	49,739	201,690	2,266,284	163	3,790,082	618,503	75,855
30008	Sims	2	274,064	-	50,505	462,370	120	1,510,929	182,007	92,057
30013	Hebron	1	616,790	14,110	195,813	1,485,552	149	3,684,415	550,009	66,781
30017	Sweet Briar	3	27,126	-	217	65,806	47	350,024	16,500	10,626
30039	Flasher	1	598,502	-	208,505	1,719,108	186	2,975,560	553,871	44,631
30048	Glen Ullin	1	695,482	23,398	184,254	1,736,614	153	4,037,990	615,995	79,487
31001	New Town	1	473,302	161,048	2,937,191	6,266,110	161	2,653,374	425,999	47,303
31002	Stanley	1	1,181,544	24,467	171,211	2,285,573	184	5,802,748	1,070,027	111,517
31003	Parshall	1	656,737	48,781	681,193	2,491,191	173	3,350,367	580,351	76,387
32001	Dakota Prairie	1	1,848,896	-	196,043	3,035,210	186	9,290,581	1,728,048	120,847
32066	Lakota	1	888,342	-	142,595	1,911,325	185	4,443,019	823,869	64,473
33001	Center-Stanton	1	915,176	480,817	143,376	2,576,025	180	4,689,693	844,098	71,078
34001	Pembina	1	697,365	-	32,818	1,285,834	170	3,724,026	632,228	65,137
34006	Cavaller	1	1,599,746	-	254,269	3,899,453	190	7,816,454	1,487,159	112,587
34012	Valley	1	850,907	-	62,783	1,457,998	191	3,458,261	681,185	189,722
34019	Drayton	1	931,662	-	70,226	1,707,592	186	5,333,874	991,514	(59,852)
34027	Wahalla	1	991,481	-	144,441	2,145,449	207	4,504,907	933,146	58,335
34043	St Thomas	1	658,568	-	80,438	1,166,889	195	2,841,952	553,811	104,757
34055	Neché	1	662,976	-	86,483	1,139,462	184	3,252,933	599,028	63,948
35001	Wolfford	1	330,758	-	57,681	650,003	185	1,602,390	296,442	34,316
35005	Rugby	1	1,945,010	-	340,182	4,170,784	183	10,275,725	1,878,403	66,607
36001	Devils Lake	1	3,850,243	-	1,852,026	12,063,603	185	16,548,453	3,061,464	788,780
36002	Edmore	1	699,045	-	89,152	1,180,613	145	4,479,730	650,994	48,051
36044	Starkweather	1	617,880	-	58,616	1,160,053	153	2,680,745	410,395	207,485
37002	Sheldon	2	351,982	-	51,057	546,487	178	1,382,304	245,995	105,987
37006	Fl Ransom	2	181,064	-	23,724	294,927	166	836,675	138,829	42,234

Revenue

ID	DNAME	DTYPE	2003-04 Revenue					Total Revenue	Eliminate Operating Levy	2003-04 Taxable Valuation	2003-04 GF Levy	Local Property Tax Roll-Back	Remaining Local Revenue
			Local Revenue	County Revenue	Federal Revenue	State Revenue							
37019	Lisbon	1	1,790,294	-	137,147	1,790,326	3,717,767	183	183	8,514,341	183	1,558,295	232,000
37022	Enderlin	1	1,257,794	-	122,334	992,286	2,372,413	182	182	5,441,816	182	990,030	267,764
38001	Mohall-Lansford-Sherw	1	1,844,168	180,193	258,180	1,452,491	3,735,032	137	137	10,139,640	137	1,384,365	459,803
38026	Glenburn	1	668,828	60,330	399,121	1,038,339	2,166,618	140	140	3,404,276	140	476,599	192,230
39008	Hankinson	1	1,081,823	15,919	71,506	905,075	2,074,323	185	185	5,004,147	185	925,767	156,059
39018	Fairmount	1	812,209	-	23,222	374,509	1,209,940	182	182	4,089,921	182	746,124	66,084
39028	Lidgerwood	1	711,076	-	140,806	762,497	1,614,379	185	185	3,524,086	185	651,956	59,120
39037	Walpelon	1	3,531,339	-	790,341	4,398,389	8,720,069	185	185	18,289,649	185	3,383,585	147,754
39042	Wyndmere	1	1,177,411	-	80,905	826,188	2,084,504	177	177	6,095,428	177	1,079,988	97,423
39044	Richland	1	1,029,586	-	82,195	900,428	2,012,208	184	184	5,035,378	184	928,927	100,659
40001	Dunselth	1	412,469	-	3,513,966	2,355,276	6,281,712	146	146	1,435,298	146	209,998	202,471
40003	St John	1	178,377	-	1,466,588	1,204,851	2,849,815	162	162	709,881	162	115,001	63,376
40004	Mt Pleasant	1	788,944	-	322,300	1,033,197	2,144,441	176	176	3,822,320	176	673,684	115,260
40007	Belcourt	1	399,003	-	10,740,453	5,850,792	16,990,248	-	-	307,058	-	-	399,003
40029	Rollette	1	542,963	-	280,444	768,199	1,591,605	185	185	2,789,355	185	516,031	26,932
41002	Millnor	1	652,332	-	207,193	924,239	1,783,764	175	175	3,427,641	175	599,426	52,906
41003	North Sargent	1	833,847	-	44,917	658,877	1,337,640	185	185	2,796,186	185	517,294	116,552
41006	Sargent Central	1	1,315,617	-	37,388	910,130	2,263,135	176	176	6,635,676	176	1,169,936	145,681
42016	Goodrich	1	341,522	2,244	56,582	225,184	625,531	191	191	1,634,617	191	312,670	28,852
42019	Mcclusky	1	507,584	-	97,794	464,153	1,069,531	181	181	2,365,197	181	428,999	78,585
43003	Solen	1	290,436	-	1,300,672	850,509	2,441,617	185	185	1,411,617	185	261,149	29,287
43004	Fl Yates	1	132,507	-	1,340,048	1,055,912	2,528,467	181	181	497,949	181	89,925	42,582
43008	Sellridge	1	258,561	-	465,249	474,908	1,198,718	188	188	1,315,814	188	247,636	10,925
44012	Marmarth	2	72,488	12,065	37,700	42,718	164,971	42	42	912,881	42	38,396	34,092
44014	Sheets	3	48,083	6,124	1,960	22,219	78,386	100	100	396,991	100	39,699	8,383
44032	Central Elementary	2	112,648	13,053	42,660	19,176	187,537	29	29	1,401,715	29	40,005	72,643
45001	Dickinson	1	5,664,248	460,279	2,394,315	8,903,641	17,422,484	185	185	28,259,095	185	5,227,933	436,316
45009	South Heart	1	557,494	55,039	159,778	937,432	1,709,743	160	160	2,685,242	160	429,639	127,855
45013	Belfield	1	512,791	50,030	79,193	973,866	1,615,880	154	154	1,542,212	154	237,007	275,784
45034	Taylor-Richardson	1	969,313	67,406	572,914	1,059,727	2,669,360	185	185	4,242,166	185	784,801	184,512
46010	Hope	1	636,129	-	27,151	459,238	1,122,518	175	175	3,424,926	175	599,499	36,630
46019	Finley-Sharon	1	841,179	-	85,649	593,859	1,520,687	187	187	4,154,502	187	778,180	62,999
47001	Jamesstown	1	5,854,277	182,799	1,120,037	8,389,033	15,546,146	185	185	28,469,866	185	5,266,925	587,352

Revenue

ID	NAME	DTYPE	2003-04 Revenue				Total Revenue	State Revenue	Federal Revenue	County Revenue	2003-04 Taxable Valuation				Eliminate Operating Levy	Local Property Tax Roll-Back	Remaining Local Revenue
			Local Revenue	County Revenue	Federal Revenue	State Revenue					2003-04 GF Levy	2003-04 Taxable Valuation	2003-04 GF Levy	2003-04 Taxable Valuation			
47003	Medina	1	749,710	6,727	122,082	628,387	1,506,905	542,823	206,887	173	3,140,426	2,140,426	173	3,140,426	173	542,823	206,887
47010	Pingree-Buchanan	1	537,767	-	49,654	640,826	1,228,247	484,157	53,810	163	2,963,201	2,963,201	163	2,963,201	163	484,157	53,810
47014	Montpelier	1	482,914	-	74,668	463,658	1,021,240	429,104	53,810	185	2,319,480	2,319,480	185	2,319,480	185	429,104	53,810
47019	Kensal	1	476,156	-	78,981	212,138	767,275	395,997	80,159	152	2,611,258	2,611,258	152	2,611,258	152	395,997	80,159
47026	Spiritwood	2	392,099	-	-	3,136	988,416	1,875,867	14,263	132	3,035,728	3,035,728	132	3,035,728	132	401,050	(8,951)
48002	Bisbee-Egeland	1	632,612	-	58,633	297,170	988,416	1,875,867	14,263	174	3,559,049	3,559,049	174	3,559,049	174	618,349	14,263
48008	Southern	1	681,393	-	358,120	836,354	1,875,867	1,875,867	14,263	165	3,823,594	3,823,594	165	3,823,594	165	630,014	51,380
48028	North Central	1	481,747	-	196,403	234,443	912,593	1,988,136	104,407	170	2,410,377	2,410,377	170	2,410,377	170	408,728	73,019
49003	Central Valley	1	979,379	-	117,424	891,333	1,988,136	1,988,136	104,407	151	5,792,213	5,792,213	151	5,792,213	151	874,972	104,407
49007	Hutton	1	873,278	-	116,043	868,875	1,857,997	2,800,406	164	179	3,635,324	3,635,324	179	3,635,324	179	649,996	223,282
49009	Hillsboro	1	1,370,358	-	249,341	1,180,706	2,800,406	2,800,406	164	184	8,569,108	8,569,108	184	8,569,108	184	1,406,448	(36,089)
49014	May-Port Cg	1	2,108,157	8,781	259,360	1,567,211	3,943,509	5,632,466	195	173	9,886,172	9,886,172	173	9,886,172	173	1,879,939	228,217
50003	Grafton	1	2,218,198	-	658,873	2,755,395	5,632,466	1,598,785	76,192	195	3,795,091	3,795,091	195	3,795,091	195	1,888,416	329,782
50020	Minto	1	732,970	-	73,376	792,438	1,598,785	1,598,785	76,192	173	3,795,091	3,795,091	173	3,795,091	173	658,778	76,192
50039	Lankin	2	207,182	-	89,823	210,560	507,565	507,565	172	172	940,926	940,926	172	940,926	172	161,915	45,268
50051	Nash	2	157,605	-	11,480	49,734	218,819	218,819	163	163	866,981	866,981	163	866,981	163	141,604	16,001
50078	Park River	1	1,203,254	-	206,284	1,371,976	2,781,513	2,781,513	185	185	5,605,316	5,605,316	185	5,605,316	185	1,036,983	166,270
50079	Fordville	1	325,487	-	72,456	308,209	706,151	706,151	170	170	1,851,895	1,851,895	170	1,851,895	170	315,547	9,940
50106	Edinburg	1	355,737	-	77,115	536,662	969,514	969,514	182	182	1,796,180	1,796,180	182	1,796,180	182	326,689	29,047
50128	Adams	2	351,700	-	89,581	348,024	789,306	789,306	167	167	1,906,880	1,906,880	167	1,906,880	167	318,511	33,189
51001	Minot	2	26,102,274	14,198	3,958,402	21,122,484	51,197,357	51,197,357	185	185	67,667,022	67,667,022	185	67,667,022	185	12,516,369	13,585,905
51004	Nedrose	2	1,022,087	503	123,516	813,769	1,959,875	1,959,875	94	94	4,334,206	4,334,206	94	4,334,206	94	405,985	616,102
51007	United	1	1,185,934	3,121	193,873	1,960,678	3,343,605	3,343,605	155	155	6,126,882	6,126,882	155	6,126,882	155	949,973	235,961
51010	Bell	2	494,348	288	23,561	554,855	1,073,053	1,073,053	125	125	2,186,931	2,186,931	125	2,186,931	125	273,366	220,982
51016	Sawyer	1	484,831	315	53,133	555,113	1,093,391	1,093,391	183	183	2,249,722	2,249,722	183	2,249,722	183	412,779	72,052
51019	Eureka	2	122,533	44	2,302	70,627	195,506	195,506	46	46	824,800	824,800	46	824,800	46	37,759	84,773
51028	Kenmare	1	1,324,133	16,483	198,853	963,036	2,502,505	2,502,505	185	185	6,570,332	6,570,332	185	6,570,332	185	1,215,511	108,622
51041	Surrey	1	560,953	1,161	134,756	1,338,384	2,035,254	2,035,254	181	181	2,775,106	2,775,106	181	2,775,106	181	501,767	59,186
51070	South Prairie	2	606,883	304	86,255	538,535	1,231,976	1,231,976	122	122	3,024,272	3,024,272	122	3,024,272	122	369,989	236,893
51161	Lewis And Clark	1	1,508,010	7,479	165,182	1,810,855	3,491,525	3,491,525	140	140	8,805,662	8,805,662	140	8,805,662	140	1,232,031	275,979
52025	Fessenden-Bowdon	1	1,097,182	-	51,588	850,842	1,999,612	1,999,612	150	150	7,201,523	7,201,523	150	7,201,523	150	1,080,012	17,170
52035	Pleasant Valley	2	178,619	-	5,655	78,318	262,593	262,593	185	185	970,593	970,593	185	970,593	185	179,560	(941)
52038	Harvey	1	1,754,094	-	221,452	1,559,514	3,535,060	3,535,060	183	183	8,350,095	8,350,095	183	8,350,095	183	1,527,817	226,277

Revenue

ID	DNAME	DTYPE	2003-04 Revenue					Total Revenue	2003-04 Taxable					Eliminate Operating Levy	Local Property Tax Roll-Back	Remaining Local Revenue
			Local Revenue	County Revenue	Federal Revenue	Slate Revenue			Valuation	Levy	GF Levy					
52039	Sykes	1	366,937	-	60,994	290,158	718,090	1,667,141	171	171	171	285,598	81,339			
53001	Williston	1	4,486,461	522,166	1,802,779	7,929,777	14,741,183	16,027,675	238	238	238	3,822,120	664,341			
53002	Nesson	1	652,301	55,780	117,488	650,706	1,476,275	3,269,365	181	181	181	591,003	61,298			
53006	Eight Mile	1	423,051	49,408	1,152,915	861,347	2,486,721	1,444,372	180	180	180	260,001	163,049			
53008	New	2	1,647,852	50,243	165,332	642,567	2,505,994	7,230,535	138	138	138	999,983	647,869			
53015	Tioga	1	1,249,210	68,282	70,185	819,477	2,207,154	5,647,392	182	182	182	1,026,978	222,232			
53091	Wildrose-Alamo	1	336,126	22,288	48,812	193,744	600,971	1,911,192	167	167	167	319,991	16,136			
53099	Grenora	1	654,747	31,604	58,249	261,200	1,005,800	3,477,523	183	183	183	635,239	19,508			
99000	North Dakota		338,021,461	9,731,050	93,925,073	328,569,132	770,246,716	1,466,112,154	194	194	194	284,512,063	53,503,398			

Factors

	1	2	3	4	5	6
CatCode	Base	SE Mild	SE Mod	SE Severe	At Risk	LEP
Very Small K8	8,594	4,469	4,211	8,422	1,547	3,438
Small K8	5,753	4,717	4,545	9,780	1,726	2,301
Very Small K12	7,355	4,781	4,560	9,562	1,839	2,942
Small K12	4,823	4,389	4,486	9,743	1,495	1,977
Mod K12	4,448	4,803	13,698	26,585	1,646	3,380
Large K12	4,931	3,501	10,453	24,603	2,022	4,487

Base Scaled Full Funding Percent
 \$ 4,447.50 6,003.00 74%

	1	2	3	4	5	6
CatCode	Base	SE Mild	SE Mod	SE Severe	At Risk	LEP
Very Small K8 [≤ 100]	1.93	0.52	0.49	0.98	0.18	0.40
Small K8 [> 100]	1.29	0.82	0.79	1.70	0.30	0.40
Very Small K12 [≤ 150]	1.65	0.65	0.62	1.30	0.25	0.40
Small K12 [150-275]	1.08	0.91	0.93	2.02	0.31	0.41
Mod K12 [276-2800]	1.00	1.08	3.08	6.00	0.37	0.76
Large K12 [> 2800]	1.11	0.71	2.12	4.99	0.41	0.91

Source: An Estimation of Total Cost of Implementing the Results of School Finance Adequacy Study Undertaken by Augenblick, Palaich and Associates, Inc. Table 2 II. (Prepared for: The ND Department of Public Instruction July 2003)

Adequacy Funding

PK1-12 Enrollment is projected for 2005-06, other counts are most recent																	
ID	CID	NAME	DTYPE	PK1-12	SE Mild	SE Mod	SE Severe	At Risk	LEP	CatCode	Base	SE Mild	SE Mod	SE Severe	At Risk	LEP	Adequacy Total
1013		Hettinger	1	348	41	5	-	96	-	5	1,547,730	196,935	68,492	-	157,975	-	1,971,132
2002		Valley City	1	1,149	154	19	3	324	-	5	5,110,178	739,708	260,268	80,055	533,166	-	6,723,375
2046		Litchville-Marion	1	167	21	5	-	78	-	4	805,462	92,170	22,428	-	116,623	-	1,036,683
2065		North Central	1	135	17	1	-	85	-	3	992,986	81,278	4,560	-	156,303	-	1,235,127
2082		Wimbleton-Courtenay	1	153	19	3	1	47	-	3	1,125,384	90,840	13,681	9,562	86,427	-	1,325,894
3005		Minnewaukan	1	151	26	-	1	115	-	3	1,110,673	124,307	-	9,562	211,469	-	1,456,011
3006		Leeds	1	184	17	3	1	77	-	4	887,455	74,614	13,457	9,743	115,128	-	1,100,397
3009		Maddock	1	205	29	4	-	82	-	4	988,741	127,282	17,942	-	122,604	-	1,256,569
3016		Oberon	2	31	10	-	-	-	-	1	266,420	44,690	-	-	311,110	-	311,110
3029		Warwick	1	180	56	2	-	-	-	4	868,163	245,786	8,971	-	-	-	1,122,920
3030		Fl Totten	1	204	43	11	1	-	-	4	983,918	188,729	49,341	9,743	-	-	1,231,731
4001		Billings County	2	48	8	-	-	30	-	4	412,522	35,752	-	-	46,409	-	494,683
5001		Bottineau	1	712	86	25	2	233	-	5	3,166,620	413,084	342,458	53,370	383,419	-	4,358,951
5017		Westhope	1	117	20	8	-	27	-	3	860,588	95,621	36,483	49,649	1,042,341	-	1,042,341
5054		Newburg United	1	71	19	3	-	30	-	3	522,237	90,840	13,681	-	55,166	-	681,924
6001		Bowman	1	403	35	4	-	112	-	5	1,792,343	168,116	54,793	-	184,304	-	2,199,566
6017		Rhame	1	73	8	1	-	26	-	3	536,948	38,248	4,560	-	47,810	-	627,566
6033		Scranton	1	148	14	-	-	64	-	3	1,088,607	66,935	-	-	117,687	-	1,273,229
7014		Bowbells	1	80	7	1	-	15	-	3	588,436	33,467	4,560	-	27,583	-	654,046
7027		Powers Lake	1	100	10	2	-	31	-	3	735,545	47,810	9,121	-	57,005	-	849,481
7036		Burke Central	1	86	9	3	1	30	-	3	632,569	43,029	13,681	9,562	55,166	-	754,007
8001		Bismarck	1	10,526	996	226	21	1,900	24	6	51,899,006	3,486,690	2,362,327	516,673	3,840,901	107,683	62,213,280
8025		Naughton	3	3	4	-	-	-	-	1	25,783	17,876	-	-	-	-	43,659
8028		Wing	1	77	5	4	-	45	-	3	566,370	23,905	18,242	-	82,749	-	691,266
8029		Baldwin	2	20	9	1	-	-	-	1	171,884	40,221	4,211	-	-	-	216,316
8033		Menoken	2	18	6	-	-	8	-	1	154,696	26,814	-	-	12,376	-	193,886
8035		Sterling	2	29	7	4	1	10	-	1	249,232	31,283	16,845	8,422	15,470	-	321,252
8038		Apple Creek	2	48	12	-	1	-	-	1	412,522	53,628	-	8,422	-	-	474,572
8045		Manning	3	4	1	-	-	-	-	1	34,377	4,469	-	-	-	-	38,846
9001		Fargo	1	11,344	901	336	54	1,860	565	6	55,932,199	3,154,124	3,512,132	3,328,587	3,760,040	2,535,044	70,222,126
9002		Kindred	1	725	67	9	7	73	-	5	3,224,438	321,821	123,285	166,795	120,127	-	3,976,466
9004		Maple Valley	1	253	49	6	-	79	-	4	1,220,251	215,063	26,913	-	118,118	-	1,580,345
9006		West Fargo	1	5,572	430	187	36	1,071	212	6	27,473,044	1,505,298	1,954,669	885,725	2,165,065	951,202	34,934,993
9007		Mapleton	2	87	31	3	-	26	-	1	747,696	138,539	12,633	-	40,221	-	939,089
9017		Central Cass	1	846	85	11	1	92	-	5	3,762,585	408,281	150,681	26,685	151,393	-	4,499,625
9080		Page	2	97	17	2	-	29	-	1	833,638	75,973	8,422	-	44,862	-	962,895
9097		Northern Cass	1	485	43	7	2	137	-	5	2,157,038	206,542	95,888	53,370	225,444	-	2,738,292
10014		Border Central	1	25	4	-	-	4	-	3	183,886	19,124	-	-	7,355	-	210,365
10019		Munich	1	102	7	1	-	41	-	3	750,256	33,467	4,560	-	75,393	-	883,676

Adequacy Funding

PK1-12 Enrollment is projected for 2005-06, other counts are most r																	
ID	Cold	DNAME	DTYPE	PK1-12	SE Mild	SE Mod	SW Severe	At Risk	LEP	CatCode	Base	SE Mild	SE Mod	SE Severe	At Risk	LEP	Adequacy Total
10023		Langdon Area	1	452	61	9	-	135	-	5	2,010,270	293,001	123,285	-	222,153	-	2,648,709
11040		Ellendale	1	360	37	5	1	160	27	5	1,601,100	177,722	68,492	26,685	263,292	91,263	2,228,554
11041		Oakes	1	547	43	3	-	114	19	5	2,432,783	206,542	41,095	-	187,596	64,222	2,932,238
12001		Divide County	1	247	27	3	-	110	-	4	1,191,312	118,504	13,457	-	164,469	-	1,487,742
13008		Dodge	2	27	7	-	-	15	-	1	232,043	31,283	-	-	23,204	-	286,530
13016		Killdeer	1	368	30	3	1	117	-	5	1,636,680	144,099	41,095	26,685	192,532	-	2,041,091
13019		Halliday	1	25	6	1	-	24	-	3	183,886	28,686	4,560	-	44,133	-	261,265
13037		Twin Buttes	2	39	12	1	1	51	-	1	335,174	53,628	4,211	8,422	78,895	-	480,330
14001		New Rockford	1	385	38	4	1	114	-	5	1,712,288	182,525	54,793	26,685	187,596	-	2,163,887
14012		Shenenne	1	94	17	2	1	46	-	3	691,413	81,278	9,121	9,562	84,588	-	875,962
15006		Hazleton-Moffitt-Braddock	1	138	14	2	-	55	-	3	1,015,052	66,935	9,121	-	101,137	-	1,192,245
15010		Bakker	2	7	1	-	-	6	-	1	60,159	4,469	-	-	9,282	-	73,910
15015		Strasburg	1	174	32	-	-	90	-	4	839,224	140,449	-	-	134,565	-	1,114,238
15036		Linton	1	327	32	3	-	144	-	5	1,454,333	153,706	41,095	-	236,963	-	1,886,097
16010		Carrington	1	600	56	15	1	136	-	5	2,668,500	268,985	205,475	26,685	223,798	-	3,393,443
17003		Beach	1	284	24	5	-	176	-	5	1,263,090	115,279	68,492	-	268,621	-	1,736,482
17006		Lone Tree	2	42	4	1	1	17	-	1	360,957	17,876	4,211	8,422	26,298	-	417,764
18001		Grand Forks	1	7,436	795	248	35	2,136	68	6	36,663,596	2,783,051	2,592,288	861,121	4,317,982	305,103	47,523,141
18044		Larimore	1	506	61	7	1	117	10	5	2,250,435	293,001	95,888	26,685	192,532	33,801	2,892,342
18061		Thompson	1	415	32	8	-	38	-	5	1,845,713	153,706	109,586	-	62,532	-	2,171,537
18125		Manvel	2	150	26	9	1	33	-	2	862,939	122,652	40,903	9,780	56,954	-	1,093,228
18127		Emerado	2	114	43	6	-	87	-	2	655,834	202,848	27,269	-	115,634	-	1,001,595
18128		Midway	1	264	41	4	-	158	-	4	1,273,305	179,951	17,942	-	236,237	-	1,707,435
18129		Northwood	1	305	30	20	1	81	-	5	1,356,488	144,099	273,966	26,685	133,292	-	1,934,530
19018		Roosevelt	2	138	18	2	-	87	-	2	793,904	84,813	9,090	-	150,151	-	1,038,058
19049		Elgin-New Leipzig	1	157	16	3	1	112	-	4	757,231	70,225	13,457	9,743	167,459	-	1,018,115
20007		Midkota	1	145	12	8	1	73	-	3	1,066,541	57,373	36,483	9,562	134,237	-	1,304,196
20016		Griggs County Central	1	330	29	8	1	149	-	5	1,467,675	139,296	109,586	26,685	245,191	-	1,988,433
21001		Mott-Regent	1	261	15	5	3	128	-	4	1,258,836	65,836	22,428	29,228	191,382	-	1,567,710
21009		New England	1	183	22	2	-	67	-	4	882,632	96,559	8,971	-	100,176	-	1,088,338
22011		Pettibone-Tuttle	2	10	4	1	-	8	-	1	65,942	17,876	4,211	-	12,376	-	120,405
22014		Robinson	2	9	5	-	-	5	-	1	77,348	22,345	-	-	7,735	-	107,428
22020		Tuttle-Pettibone	1	33	7	1	-	25	-	3	242,730	33,467	4,560	-	45,972	-	326,729
22026		Steele-Dawson	1	276	25	1	-	98	-	4	1,331,183	109,726	4,486	-	146,527	-	1,591,922
22028		Tappen	1	100	8	-	-	73	-	3	735,545	38,248	-	-	134,237	-	908,030
23003		Edgeley	1	217	27	7	1	115	15	4	1,046,618	118,504	31,399	-	171,944	29,662	1,398,127
23007		Kulm	1	124	14	2	1	47	-	3	912,076	66,935	9,121	9,562	86,427	-	1,084,121
23008		Lamoure	1	300	36	8	-	134	29	5	1,334,250	172,919	109,586	-	220,507	98,023	1,935,285
23011		Verona	1	26	5	2	1	16	-	3	191,242	23,905	9,121	9,562	29,422	-	263,252

Adequacy Funding

ID	Cold DNAME	DTYPE	PK1-12	SE Mild	SE Mod	SW Severe	At Risk	LEP	CatCode	Base	SE Mild	SE Mod	SE Severe	At Risk	LEP	Adequacy Total
24002	Napoleon	1	238	21			82		4	1,147,904	92,170			122,604		1,362,678
24056	Gackle-Streeter	1	111	25	3	1	57		3	816,455	119,526	13,681	9,562	104,815		1,084,039
25001	Velva	1	424	42	4	1	105		5	1,885,740	201,739	54,793	26,685	172,785		2,341,742
25014	Anamoose	1	93	6	1	1	26		3	684,057	28,686	4,560	9,562	47,810		774,675
25057	Drake	1	137	10	3		76		3	1,007,697	47,810	13,681		139,754		1,208,942
26060	Tgu	1	384	67	11		170		5	1,707,840	321,821	150,681		279,748		2,473,610
26004	Zealand	1	53	9			39		3	389,839	43,029			71,716		504,584
26009	Ashley	1	161	25	2		55		4	776,523	109,726	8,971		82,234		977,454
26019	Wishak	1	220	32	1		90		4	1,061,088	140,449	4,486		134,565		1,340,588
27001	Mckenzie County	1	554	53	19		152		5	2,463,915	254,575	260,268		250,127		3,228,885
27002	Alexander	1	47	8	2		20		3	345,706	38,248	9,121		36,777		444,563
27014	Yellowstone	2	77	6	2		15		3	661,754	26,814	8,422		23,204		720,194
27018	Earl	3	12						1	103,130						103,130
27019	Bowline Butte	3	2	2					1	17,188	8,938					26,126
27032	Horse Creek	3	5						1	42,971						42,971
27036	Mandaree	1	183	18	3				4	882,632	79,003	13,457				975,092
28001	Montefiore	1	198	37	1	1	52		4	954,979	162,395	4,486	9,743	77,749		1,209,352
28004	Washburn	1	302	27	1	1	36		5	1,343,145	129,689	13,686	26,685	59,241		1,572,458
28008	Underwood	1	205	44	2		85		4	988,741	193,118	8,971		127,089		1,317,919
28050	Max	1	160	13	2		66		4	771,700	57,059	8,971		98,681		936,410
28051	Garrison	1	343	39	7		120		5	1,525,493	187,329	95,888		197,469		2,006,179
28072	Turtle Lake-Mercer	1	181	26	7		65		4	872,986	114,115	31,399		97,186		1,115,686
28085	White Shield	1	119	1	1				3	875,299	4,781	4,580				884,840
29003	Hazen	1	643	83	14		88		5	2,859,743	398,674	191,776		144,811		3,595,004
29020	Golden Valley	1	35	12			24		3	257,441	57,373			44,133		358,947
29027	Beulah	1	740	109	10	1	122		5	3,291,150	523,560	136,983	26,685	200,760		4,179,138
30001	Mandan	1	3,255	461	46	8	824		6	16,048,952	1,613,819	480,828	196,828	1,665,738		20,006,165
30004	Little Heart	2	23	7					1	197,667	31,283					228,950
30007	New Salem	1	374	37	3	1	122		5	1,663,365	177,722	41,095	26,685	200,760		2,109,627
30008	Sims	2	24				19		1	206,261				29,392		235,653
30013	Hebron	1	148	20	5	1	81		3	1,088,607	95,621	22,802	9,562	148,948		1,365,540
30017	Sweet Briar	3	11						1	94,536						94,536
30039	Flasher	1	218	15	1		97		4	1,051,441	65,836	4,486		145,051		1,266,794
30048	Glen Ullin	1	187	18	2		86		4	901,925	79,003	8,971		128,585		1,118,484
31001	New Town	1	713	123	18	2			5	3,171,068	590,806	246,569	53,370			4,061,813
31002	Stanley	1	326	61	10	1	110		5	1,449,885	293,001	136,983	26,685	181,013		2,087,567
31003	Parshall	1	274	40	3	2	163		4	1,321,537	175,562	13,457	19,485	243,713		1,773,754
32001	Dakota Prairie	1	299	35	6	1	131		5	1,329,803	168,116	82,190	26,685	215,570		1,822,364
32066	Lakota	1	230	29		1	56		4	1,109,319	127,282		9,743	83,729	5,932	1,336,005

Adequacy Funding

PK1-12 Enrollment is projected for 2005-06, other counts are most recent																	
ID	Cold	DNAME	DTYPE	PK1-12	SE Mild	SE Mod	SW Severe	At Risk	LEP	CatCode	Base	SE Mild	SE Mod	SE Severe	At Risk	LEP	Adequacy Total
33001		Center-Stanton	1	320	41	7	-	71	-	5	1,423,200	196,935	95,888	-	116,836	-	1,832,859
34001		Pembina	1	136	17	3	-	29	-	3	1,000,342	81,278	13,681	-	53,327	-	1,148,628
34006		Cavalier	1	507	72	10	2	114	40	5	2,254,883	345,838	136,983	53,370	187,596	135,204	3,113,874
34012		Valley	1	156	16	2	1	42	14	4	752,408	70,225	8,971	9,743	62,797	27,685	931,829
34019		Drayton	1	170	15	-	-	53	-	4	819,931	65,836	-	-	79,244	-	974,754
34027		Wahalla	1	289	57	8	-	117	-	5	1,285,328	273,788	109,586	-	192,532	-	1,861,234
34043		St Thomas	1	126	17	3	-	45	32	3	926,787	81,278	13,681	-	82,749	94,150	1,198,645
34055		Neshe	1	80	14	4	1	23	-	3	588,436	66,935	18,242	9,562	42,294	-	725,465
35001		Wolford	1	47	8	1	-	23	-	3	345,706	36,248	4,560	-	42,294	-	430,808
35005		Rugby	1	536	57	14	1	137	-	5	2,383,860	273,788	191,776	26,685	225,444	-	3,101,553
36001		Devils Lake	1	1,886	240	42	12	642	-	5	8,387,985	1,152,792	575,329	320,220	1,056,459	-	11,492,785
36002		Edmore	1	77	16	1	-	39	-	3	566,370	76,497	4,560	-	71,716	-	719,143
36044		Starkweather	1	91	17	1	-	33	-	3	669,346	81,278	4,560	-	60,662	-	815,866
37002		Sheldon	2	24	6	1	-	9	-	1	206,261	26,814	4,211	-	13,923	-	251,209
37006		Fl Ransom	2	12	3	1	-	5	-	1	103,130	13,407	4,211	-	7,735	-	128,483
37019		Lisbon	1	614	71	26	1	87	-	5	2,730,765	341,034	356,156	26,685	143,165	-	3,597,805
37022		Erdrin	1	295	38	16	2	96	-	5	1,312,013	182,525	219,173	53,370	157,975	-	1,925,056
38001		Mohall-Lansford-Sherwood	1	353	57	20	2	133	-	5	1,569,968	273,788	273,966	53,370	218,861	-	2,389,953
38026		Glenburn	1	269	20	9	1	91	-	4	1,297,421	87,781	40,370	9,743	136,060	-	1,571,375
39008		Hankinson	1	313	38	14	1	102	4	5	1,392,068	182,525	191,776	26,685	167,849	13,520	1,974,423
39018		Fairmount	1	101	18	3	-	43	-	3	742,901	86,059	13,681	-	79,071	-	921,712
39028		Lidgerwood	1	206	25	5	-	96	-	4	993,564	109,726	22,428	-	143,536	-	1,269,254
39037		Wahpeton	1	1,394	160	34	4	319	28	5	6,199,815	768,528	465,742	106,740	524,938	94,643	8,160,406
39042		Wyndmere	1	250	25	11	2	69	-	4	1,205,781	109,726	49,341	19,485	103,167	-	1,487,500
39044		Richland	1	318	17	10	1	57	-	5	1,414,305	81,656	136,983	26,685	93,798	-	1,753,427
40001		Dunseith	1	598	78	23	1	-	380	5	2,659,605	374,657	315,061	26,685	-	1,284,438	4,660,446
40003		St John	1	284	46	3	-	-	-	5	1,263,090	220,952	41,095	-	-	-	1,525,137
40004		Mt Pleasant	1	298	32	7	2	180	-	5	1,325,355	153,706	95,888	53,370	296,204	-	1,924,523
40007		Belcourt	1	1,629	50	17	2	-	-	5	7,244,978	240,165	232,871	53,370	-	-	7,771,384
40029		Rolette	1	175	24	3	-	82	-	4	844,047	105,337	13,457	-	122,604	-	1,085,445
41002		Minor	1	278	34	6	2	91	37	5	1,236,405	163,312	82,190	53,370	149,747	125,064	1,810,088
41003		North Sargent	1	194	23	7	-	31	-	4	935,686	100,948	31,399	-	46,350	-	1,114,383
41006		Sargent Central	1	300	39	12	-	91	-	5	1,334,250	187,329	164,380	-	149,747	-	1,835,706
42016		Goodrich	1	41	7	2	1	31	-	3	301,574	33,467	9,121	9,562	57,005	-	410,729
42019		Moclusky	1	87	17	1	1	47	-	3	639,924	81,278	4,560	9,562	86,427	-	821,751
43003		Solan	1	190	50	3	1	-	-	4	916,394	219,452	13,457	9,743	-	-	1,159,046
43004		Fl Yates	1	179	43	3	1	148	-	4	863,340	188,729	13,457	9,743	221,285	-	1,296,554
43008		Selfridge	1	130	17	-	-	70	-	3	956,209	81,278	-	-	128,720	-	1,166,207
44012		Marmarth	2	14	2	-	-	-	-	1	120,319	8,938	-	-	-	-	129,257

Adequacy Funding

PK1-12 Enrollment is projected for 2005-06, other counts are most recent																	
ID	COLD	NAME	DTYPE	PK1-12	SE Mild	SE Mod	SW Severe	At Risk	LEP	CatCode	Base	SE Mild	SE Mod	SE Severe	At Risk	LEP	Adequacy Total
44014	3	Sheels	3	2							17,188						17,188
44032	2	Central Elementary	2	4	3					1	34,377	13,407					47,784
45001	1	Dickinson	1	2,640	291	82	12	778		5	11,741,400	1,397,760	1,123,261	320,220	1,280,257		15,862,898
45009	1	South Heart	1	244	23	4		97		4	1,176,843	100,948	17,942		145,031		1,440,764
45013	1	Belfield	1	234	16	1		83		4	1,128,611	70,225		4,486	124,099		1,327,421
45034	1	Taylor-Richardson	1	274	19	7		120		4	1,321,537	83,392	31,399		179,420		1,615,748
46010	1	Hope	1	137	22	6		29		3	1,007,697	105,183	27,362		53,327		1,193,569
46019	1	Finley-Sharon	1	191	15	8		72		4	921,217	65,836	35,884		107,852		1,130,589
47001	1	Jamesstown	1	2,395	304	61	5	677	19	5	10,651,763	1,460,203	835,596	133,425	1,114,054	64,222	14,259,263
47003	1	Medina	1	160	31	2	2	78		4	771,700	136,060	8,971	19,485	116,623		1,052,839
47010	1	Pingree-Buchanan	1	147	8	1		58		3	1,081,251	38,248	4,560		106,854		1,230,713
47014	1	Montpelier	1	100	12	3		32		3	735,545	57,373	13,681		58,844		865,443
47019	1	Kensal	1	62	10	3		23		3	456,038	47,810	13,681		42,294		559,823
47026	2	Spiritwood	2	15	1			2		1	128,913	4,469			3,094		136,476
48002	1	Bisbee-Egeland	1	71	15	3		38		3	522,237	71,716	13,681		69,877		677,511
48008	1	Southern	1	212	21	4		79		4	1,022,503	92,170	17,942		118,118		1,250,733
48028	1	North Central	1	62	7	1		40		3	456,038	33,467	4,560		73,555		567,620
49003	1	Central Valley	1	304	31	13	1	47		5	1,352,040	148,902	178,078	26,665	77,342		1,783,047
49007	1	Hatton	1	240	29	8		73		4	1,157,550	127,282	35,884		109,147		1,429,863
49009	1	Hillsboro	1	420	35	17		148		5	1,867,950	168,116	232,871		243,545		2,512,482
49014	1	May-Port Cg	1	592	36	26	2	156		5	2,632,920	172,919	356,156	53,370	256,710		3,472,075
50003	1	Grafton	1	975	112	29	4	348	76	5	4,336,313	537,970	397,251	106,740	572,660	256,888	6,207,822
50020	1	Minto	1	239	39	3	1	58		4	1,152,727	171,173	13,457	9,743	86,720		1,433,820
50039	2	Larkin	2	46	13	1		24		1	395,333	58,097	4,211		37,127		494,768
50051	2	Nash	2	20	5			2		1	171,884	22,345			3,094		197,323
50078	1	Park River	1	421	45	4		142	21	5	1,872,398	216,149	54,793		233,672	70,982	2,447,994
50079	1	Fordville	1	79	8	2		33		3	581,081	38,248	9,121		60,682		689,132
50106	1	Edinburg	1	132	17	1		27		3	970,920	81,278	4,560		49,649		1,106,407
50128	2	Adams	2	75	11	1		42		1	644,565	49,159	4,211		64,972		762,907
51001	2	Minot	2	6,542	863	247	8	1,890		2	37,635,667	4,071,118	1,122,569	78,240	3,261,911		46,169,505
51004	2	Nedrose	2	247	38	8		94		2	1,420,974	179,261	36,359	19,560	162,233		1,818,387
51007	1	United	1	589	65	8	3	164		5	2,619,578	312,215	109,586	80,055	269,874		3,391,308
51010	2	Bell	2	145	20	3	1	45		2	834,175	94,348	13,634	9,780	77,565		1,029,802
51016	2	Sawyer	2	123	17	1		47		3	904,721	81,278	4,560		86,427		1,076,986
51019	2	Eureka	2	9	1	1				1	77,348	4,469	4,211				86,028
51028	1	Kennmare	1	281	35	2		114		5	1,249,748	168,116	27,397		187,596		1,632,857
51041	1	Surrey	1	360	36	12	1	98		5	1,601,100	172,919	164,380	26,685	161,266		2,126,350
51070	2	South Prairie	2	147	18	1		54		2	845,681	84,913	4,545		93,197		1,028,336
51161	1	Lewis And Clark	1	395	60	5		110		5	1,756,763	288,199	68,492		181,013		2,294,468

Adequacy Funding

PK1-12 Enrollment is projected for 2005-06, other counts are most recent																	
ID	Cold	DNAME	DTYPE	PK1-12	SE Mild	SE Mod	SE Severe	At Risk	LEP	CatCode	Base	SE Mild	SE Mod	SE Severe	At Risk	LEP	Adequacy Total
52025	1	Fessenden-Bowdon	1	178	23	5	1	82	-	4	864,516	101,653	22,584	9,811	123,461	-	1,122,025
52035	2	Pleasant Valley	2	18	3	-	-	15	-	1	155,777	13,501	-	-	23,367	-	192,645
52038	1	Harvey	1	406	58	1	2	122	-	5	1,818,303	280,538	13,794	53,743	202,163	-	2,368,541
52039	1	Sykes	1	50	4	1	-	36	-	3	370,343	19,258	4,592	-	66,662	-	460,855
53001	1	Williston	1	2,099	247	100	11	616	-	5	9,400,539	1,194,706	1,379,403	295,586	1,020,758	-	13,290,992
53002	1	Nesson	1	158	16	9	-	53	-	4	767,379	70,716	40,652	-	79,798	-	958,544
53006	1	Eight Mile	1	212	32	17	-	-	-	4	1,029,648	141,431	76,786	-	-	-	1,247,865
53008	2	New	2	211	23	1	-	77	-	2	1,222,351	109,258	4,577	-	133,821	-	1,470,007
53015	1	Toga	1	233	32	8	-	53	-	4	1,131,642	141,431	36,135	-	79,798	-	1,389,006
53031	1	Wildrose-Alamo	1	38	5	3	-	32	-	3	281,460	24,072	13,777	-	59,255	-	378,564
53099	1	Grenora	1	64	8	2	-	24	-	3	474,039	38,516	9,184	-	44,441	-	556,180
99000		Statewide		98,295	10,905	2,555	308	25,666	1,632		484,821,234	46,289,487	27,738,607	7,212,760	46,058,919	6,461,807	618,582,814

House Bill 1512 – By CB Haas

HB 1512
31 Jan 05
Rep Haas

The mill deduct, the dreaded, notorious, infamous, little understood and often maligned mill deduct is gone. This should be cause for celebration and great jubilation. House bill 1512 virtually eliminates the current formula for the distribution of foundation aid payments to schools. However, the devil may indeed be in the details.

We have been dealing with a 'seriously flawed' formula for a long time and declared so by the North Dakota Supreme Court during the '93 equity lawsuit. For over a decade we have been tinkering with this formula in an attempt to 'fix it'. I am done with tinkering. We should all be done with tinkering. The formula is not fixable.

And while we were tinkering, the emphasis on the constitutionality of our reimbursement system for elementary and secondary education has shifted from one of equity to one of adequacy. This shift is nation-wide.

Equity, simply defined, attempts to place the same number of dollars behind the education of each child.

Adequacy, on the other hand, recognizes differences in students with regard to their educational needs and provides the necessary dollars to meet those needs.

House Bill 1512 is an adequacy based support system for financing elementary and secondary education in North Dakota. It also recognizes differing levels of efficiency depending on school size and provides accommodation for those differences.

Understanding and accepting this new formula depends on our willingness to accept or reject the following premises: The first is really hardly a premise.

1. The state has the ultimate constitutional responsibility and authority to provide a "uniform system of free public schools throughout the state. . "
2. The education of a child should not be contingent upon the value of the property where the child lives.
3. Differences in the educational needs of children must be recognized if an "adequate" education is to be provided each child.

I could continue with this philosophical approach, Madamn Chairperson, but I would like to now proceed through the bill. What you have before you is a 'hog house' amendment of the first draft of HB 1512. Frankly, it took some time to refine this idea and to ensure that Representative Herbel, myself, representatives from DPI and Legislative Council were all talking the same language. I apologize for not having it quite right in the original bill.

Proceed through the bill.

Distribute number printout and explain. Respond to questions.

THE STATE OF NORTH DAKOTA
Department of Public Instruction
Dr. Wayne G. Sanstead, State Superintendent
600 E. Boulevard Avenue, Dept 201
Bismarck, North Dakota 58505-0440

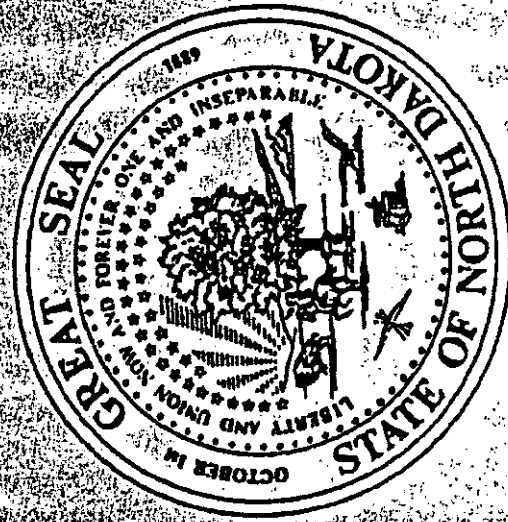
*Contract Department of Public
Instruction for copy -
Also also on DPI's website*

School Finance Facts

- Mill Levies
- Taxable Valuation
- Expenditures
- Average Cost Per Pupil
- Average Daily Membership

Prepared by
Office of Management Information Systems

JANUARY 2005



*3/12
31 Jan 05*

Agland Acres	T & F	Ass'd	Taxable	Mill Levy
				194
\$300	160	48000	24000	2400
\$600		96000	48000	4800
\$1000		160000	80000	8000
				1552

160 Acres @ \$300.00/ acre = T & F value of \$48,000

Assessed value = 50% of T & F Value

Taxable value = 10% of T & F Value

Tax liability = Taxable value X mill rate

$$\$465.60 = \$2400 \times .194$$

T & F	Ass'd	Taxable	Mill Levy
			194
50	25	2250	436.5
100	50	4500	873
150	75	6750	1309.5
200	100	9000	1746
250	125	11250	2182.5
300	150	13500	2619

T & F in Thousands

Assessed value = 50% of true and full value

Taxable value = 9% of assessed value

Tax liability = Taxable value X mill rate

\$436.50 = \$2250 X .194

Comparison of tax under current law with tax under HB1512

Married filing jointly

Under age 65 with no children

2005 Federal return		2005 Form ND-1 (Main Method)			Increase in tax under HB 1512
Federal adjusted gross income	Federal taxable income	North Dakota Taxable income	Tax Under Current Law	Tax Under HB 1512	
\$16,400	\$0	\$0	\$0.00	\$0.00	\$0.00
20,000	3,600	3,600	75.60	100.55	24.95
25,000	8,600	8,600	180.60	240.20	59.60
30,000	13,600	13,600	285.60	379.85	94.25
35,000	18,600	18,600	390.60	519.50	128.90
40,000	23,600	23,600	495.60	659.15	163.55
45,000	28,600	28,600	600.60	798.80	198.20
50,000	33,600	33,600	705.60	938.45	232.85
60,000	43,600	43,600	915.60	1,217.75	302.15
70,000	53,600	53,600	1,198.40	1,593.87	395.47
80,000	63,600	63,600	1,590.40	2,115.23	524.83
90,000	73,600	73,600	1,982.40	2,636.59	654.19
100,000	83,600	83,600	2,374.40	3,157.95	783.55
150,000	133,600	133,600	4,391.73	5,841.00	1,449.27
200,000	183,600	183,600	8,212.89	10,923.14	2,710.25
250,000	235,264	235,264	10,816.76	14,386.28	3,569.53
300,000	287,824	287,824	13,465.78	17,909.49	4,443.71
400,000	390,000	390,000	17,287.64	22,992.56	5,704.92

Assumptions used to build table: (1) Married individuals under 65 years old; (2) No dependents; (3) 2005 federal standard deduction of \$10,000; and (4) 2005 federal personal and dependency exemption of \$3,200 per person, subject to phaseout between \$218,950 and \$341,450 of adjusted gross income.

Prepared by North Dakota Office of State Tax Commissioner January 2005

Comparison of tax under current law with tax under HB1512

Single filer

Under age 65 with no children

2005 Federal return		2005 Form ND-1 (Main Method)			Increase in tax under HB 1512
Adjusted gross income	Taxable income	North Dakota Taxable income	Tax Under Current Law	Tax Under HB 1512	
\$8,200	\$0	\$0	\$0.00	\$0.00	\$0.00
9,000	1,200	1,200	25.20	33.52	8.32
10,000	2,200	2,200	46.20	61.45	15.25
15,000	7,200	7,200	151.20	201.10	49.90
20,000	12,200	12,200	256.20	340.75	84.55
25,000	17,200	17,200	361.20	480.40	119.20
30,000	22,200	22,200	466.20	620.05	153.85
45,000	37,200	37,200	917.70	1,220.54	302.84
50,000	42,200	42,200	1,113.70	1,481.22	367.52
60,000	52,200	52,200	1,505.70	2,002.58	496.88
70,000	62,200	62,200	1,897.70	2,523.94	626.24
80,000	72,200	72,200	2,290.75	3,046.70	755.95
90,000	82,200	82,200	2,724.75	3,623.92	899.17
100,000	92,200	92,200	3,158.75	4,201.14	1,042.39
150,000	142,505	142,505	5,341.99	7,104.84	1,762.86
200,000	193,725	193,725	7,869.96	10,467.05	2,597.09
250,000	244,945	244,945	10,451.45	13,900.43	3,448.98
300,000	295,250	295,250	12,986.82	17,272.47	4,285.65
400,000	395,250	395,250	18,370.82	24,433.19	6,062.37

Assumptions used to build table: (1) Single individual under 65 years old; (2) No dependents; (3) 2005 federal standard deduction of \$5,000; and (4) 2005 federal personal and dependency exemption of \$3,200 per person, subject to phaseout between \$145,950 and \$268,450 of adjusted gross income.

Prepared by North Dakota Office of State Tax Commissioner January 2005

HB 1512

Revised 2/3/2005:
 - allocate \$15 million in state setaside funds omitted from the projection schedules.
 - correct a category assignment error [Minot district].

	Biennial Appropriation 1999-2001	Biennial Appropriation 2001-2003	Biennial Appropriation 2003-2005	DPI Request 2005-2007	Exec Budget Rec 2005-2007
Grants - foundation aid and transportation	479,006,259	473,971,648	489,379,990	541,162,845	512,153,759
Grants - teacher compensation payments		35,036,000	51,854,000	50,912,120	50,912,120
Total foundation aid and teacher comp:	479,006,259	509,007,648	541,233,990	592,074,965	563,065,879
Grants - special education aid	46,600,000	49,898,695	49,898,695	60,000,000	52,500,000
Grants - tuition apportionment	53,528,217	67,239,025	69,495,371	71,600,000	71,600,000
Grants - revenue supplement payments	3,100,000	2,200,000	5,000,000	5,000,000	7,500,000
Grants - ADM supplemental pmt	2,500,000				
Grants - declining enrollment supp pmt	1,000,000				
Grants - Consolidation Bonuses		1,665,000	500,000	759,000	500,000
Grants - JPA Incentives				12,000,000	2,000,000
Total state aid to schools	585,734,476	630,010,368	666,128,056	741,433,965	697,165,879
Transportation in the foundation aid line					
HB 1013 Formula Aid					667,165,879
HB 1013 Other State Grants					30,000,000
HB 1512					570,000,000
Total state aid to schools					1,267,165,879

HB 1512
 2 Feb 05

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District Projection

ID	DNAME	DType	Current				Projected				Other State				Total	Change	Incr	80 Mill Optional Levy
			Local	County	State	Federal	Total	Local	County	State	Grants	Federal	Total					
1013 Hellingner		1	1,458,274	-	1,195,219	192,730	2,846,223	465,273	-	1,984,907	70,361	192,730	2,713,271	(132,952)	-5%		486,002	
2002 Valley City		1	3,069,207	-	3,771,660	428,154	7,269,021	435,672	-	6,770,358	187,739	428,154	7,821,922	552,901	8%		1,145,889	
2046 Litchville-Marion		1	887,759	-	702,964	131,552	1,722,275	57,909	-	1,043,927	30,463	131,552	1,263,852	(458,423)	-27%		466,965	
2085 North Central		1	921,355	-	523,168	224,681	1,669,204	78,861	-	1,243,759	23,427	224,681	1,570,728	(98,476)	-6%		470,397	
2082 Wimbledon-Courtenay		1	883,249	-	527,523	82,300	1,493,072	69,272	-	1,335,161	21,402	82,300	1,508,135	15,063	1%		450,366	
3005 Minnewaukan		1	373,100	-	543,601	713,421	1,630,122	118,094	-	1,466,187	26,452	713,421	2,324,154	694,032	43%		114,589	
3006 Leeds		1	815,352	-	673,907	96,958	1,586,217	100,359	-	1,108,087	52,893	96,958	1,358,297	(227,920)	-14%		340,299	
3009 Madcock		1	710,701	-	828,882	139,149	1,678,732	48,082	-	1,265,350	53,161	139,149	1,505,741	(172,990)	-10%		309,420	
3016 Oberon		2	117,352	-	176,267	297,085	590,705	33,026	-	313,284	7,719	297,085	651,114	60,409	10%		79,607	
3029 Warwick		1	226,513	-	863,697	1,549,805	2,640,015	68,511	-	1,130,768	42,370	1,549,805	2,791,454	151,438	6%		90,533	
3030 Ft Totten		1	115,493	-	1,031,355	1,975,307	3,122,154	97,542	-	1,240,338	128,116	1,975,307	3,441,302	319,148	10%		8,856	
4001 Billings County		2	426,510	750,506	40,847	494,574	1,712,438	228,028	750,506	498,140	1,445	494,574	1,972,694	260,257	15%		403,431	
5001 Bottineau		1	1,694,575	430,697	2,633,351	320,148	5,078,770	149,614	430,697	4,389,412	166,592	320,148	5,456,463	377,692	7%		893,998	
5017 Westhope		1	569,636	65,847	603,165	92,092	1,330,740	44,246	65,847	1,049,625	51,470	92,092	1,303,281	(27,459)	-2%		283,480	
5054 Newburg United		1	758,959	31,857	250,573	63,938	1,105,327	23,958	31,857	686,890	6,418	63,938	812,860	(292,467)	-26%		393,743	
6001 Bowman		1	946,363	581,037	1,319,512	154,046	3,000,958	196,353	581,037	2,214,926	79,486	154,046	3,225,848	224,890	7%		375,691	
6017 Rhame		1	382,585	105,615	352,375	55,996	896,571	92,581	105,615	631,953	30,422	55,996	916,567	19,995	2%		192,895	
6033 Scranton		1	683,717	196,431	684,763	90,017	1,654,927	124,712	196,431	1,282,126	43,735	90,017	1,737,021	82,093	5%		270,418	
7014 Bowbells		1	497,976	58,439	321,106	42,130	919,650	(2,038)	58,439	658,617	14,242	42,130	771,389	(148,261)	-16%		232,965	
7027 Powers Lake		1	394,845	87,204	519,803	66,714	1,068,566	19,607	87,204	855,417	33,087	66,714	1,062,028	(6,537)	-1%		162,342	
7036 Burke Central		1	500,166	59,130	360,632	128,991	1,048,918	23,565	59,130	759,276	14,155	128,991	985,117	(63,801)	-6%		273,988	
8001 Bismarck		1	33,078,902	-	32,323,749	8,858,524	74,261,175	1,913,443	-	62,648,038	2,366,251	8,858,524	75,786,257	1,525,082	2%		11,576,098	
8025 Naughton		3	55,238	-	19,366	386	74,991	12,239	-	43,964	503	386	57,092	(17,899)	-24%		19,410	
8028 Wing		1	373,168	-	332,018	78,012	783,199	78,158	-	696,096	13,683	78,012	865,949	82,751	11%		159,945	
8029 Baldwin		2	115,598	-	77,126	9,334	202,059	14,600	-	217,828	3,161	9,334	244,923	42,864	21%		55,770	
8033 Menoken		2	304,452	-	68,207	30,711	403,369	113,953	-	195,240	1,465	30,711	341,369	(62,000)	-15%		89,856	
8035 Sterling		2	424,586	-	175,192	9,169	608,946	136,585	-	323,497	18,173	9,169	487,424	(121,522)	-20%		156,302	
8039 Apple Creek		2	411,583	-	155,510	7,616	574,709	264,568	-	477,889	5,438	7,616	755,511	180,802	31%		141,350	
8045 Manning		3	72,626	-	23,993	1,501	98,030	40,625	-	39,117	615	1,501	81,858	(16,172)	-16%		15,873	
9001 Fargo		1	54,270,755	-	32,080,612	6,482,820	92,834,188	3,457,129	-	70,712,851	1,843,648	6,482,820	82,496,448	(10,337,739)	-11%		15,238,545	
9002 Kindred		1	1,984,174	-	1,874,252	187,273	4,045,699	145,002	-	4,004,253	89,929	187,273	4,426,457	380,758	9%		893,416	
9004 Maple Valley		1	1,428,268	-	921,995	120,724	2,470,987	97,336	-	1,591,389	38,425	120,724	1,847,874	(623,113)	-25%		661,461	
9006 West Fargo		1	17,088,378	-	15,458,847	2,267,556	34,814,781	1,598,403	-	35,179,125	852,158	2,267,556	39,897,243	5,082,462	15%		7,618,715	
9007 Mapleton		2	752,588	-	313,974	94,911	1,161,474	374,781	-	945,652	14,670	94,911	1,430,015	268,541	23%		221,420	
9017 Central Cass		1	2,130,900	-	2,305,895	110,054	4,546,849	257,972	-	4,531,069	173,791	110,054	5,072,886	526,037	12%		929,684	
9080 Page		2	648,442	-	372,614	57,574	1,078,630	75,437	-	969,623	22,743	57,574	1,125,377	46,747	4%		269,364	
9097 Northern Cass		1	1,830,909	-	1,240,996	173,733	3,245,638	66,533	-	2,757,416	61,297	173,733	3,058,979	(186,660)	-6%		786,176	
10014 Border Central		1	515,119	-	60,552	20,104	595,775	(10,521)	-	211,836	406	20,104	221,825	(373,950)	-63%		248,156	
10019 Munch		1	508,535	-	415,829	81,758	1,006,122	56,665	-	869,712	21,604	81,758	1,029,739	23,617	2%		251,074	

District Projection

ID	DNAME	DType	Current				Projected				Other State				Total	Change	Incr	80 Mill Optional Levy
			Local	County	State	Federal	Total	Local	County	State	Grants	Federal						
10023	Langdon Area	1	2,015,479	-	1,484,064	249,014	3,748,557	52,871	-	2,667,218	80,184	249,014	3,049,287	(699,270)	-19%	955,927		
11040	Ellendale	1	1,181,463	-	1,066,014	198,323	2,445,800	93,742	-	2,244,126	53,323	198,323	2,589,515	143,714	6%	498,205		
11041	Oakes	1	1,486,725	-	1,591,480	161,857	3,240,062	94,043	-	2,952,728	84,672	161,857	3,293,300	53,238	2%	612,073		
12001	Divide County	1	1,076,155	175,582	991,437	227,882	2,471,055	110,198	175,582	1,498,138	66,509	227,882	2,078,308	(392,747)	-16%	527,273		
13008	Dodge	2	185,391	66,672	174,037	45,213	471,314	68,994	66,672	288,534	8,088	45,213	477,502	6,188	1%	49,273		
13016	Killdeer	1	1,288,268	151,850	1,215,727	135,781	2,791,626	154,864	151,850	2,055,354	74,502	135,781	2,572,350	(219,276)	-8%	601,830		
13019	Hallday	1	376,634	31,618	260,000	44,650	712,902	58,659	31,618	263,091	40,662	44,650	438,680	(274,223)	-38%	157,720		
13037	Twin Buttes	2	56,870	23,035	399,920	1,812,425	2,292,250	56,870	23,035	483,687	10,813	1,812,425	2,386,830	94,581	4%	1,904		
14001	New Rockford	1	1,069,553	-	1,188,182	175,951	2,433,687	74,821	-	2,179,008	53,615	175,951	2,483,395	49,708	2%	427,806		
14012	Shenoyne	1	318,986	-	420,534	441,439	1,180,960	63,979	-	882,082	18,023	441,439	1,405,523	224,564	19%	121,615		
15006	Hazellon-Moffitt-Braddock	1	649,593	-	553,796	75,298	1,278,687	64,905	-	1,200,576	30,032	75,298	1,370,811	92,124	7%	300,137		
15010	Bakker	2	69,208	-	45,364	-	114,571	16,576	-	74,427	4,152	-	95,155	(19,417)	-17%	50,037		
15015	Strasburg	1	526,584	-	779,126	176,866	1,482,576	120,572	-	1,122,026	39,176	176,866	1,458,640	(23,936)	-2%	233,925		
15036	Union	1	1,157,313	234,951	1,157,313	234,951	2,391,247	77,368	-	1,899,277	60,289	234,951	2,271,885	(119,362)	-5%	422,842		
16010	Carrollton	1	1,806,679	-	1,915,952	249,054	3,971,685	183,627	-	3,417,156	149,113	249,054	3,998,949	27,264	1%	821,529		
17003	Beach	1	1,458,878	165,818	1,140,214	340,839	3,105,749	863,865	165,818	1,748,617	89,793	340,839	3,208,931	103,183	3%	320,224		
17006	Lone Tree	2	307,116	23,268	194,927	35,937	561,248	152,118	23,268	420,584	7,212	35,937	639,219	77,971	14%	118,256		
18001	Grand Forks	1	29,398,309	-	23,928,060	5,296,050	58,622,419	7,648,499	-	47,855,240	1,518,007	5,296,050	62,317,795	3,695,376	6%	8,356,880		
18044	Larimore	1	1,586,211	-	1,702,562	284,900	3,573,672	358,788	-	2,912,554	97,702	284,900	3,653,943	80,271	2%	515,408		
18061	Thompson	1	872,946	-	1,407,245	95,506	2,375,697	51,484	-	2,186,712	88,106	95,506	2,421,809	46,111	2%	428,927		
18125	Manvel	2	715,688	-	744,670	186,256	1,646,614	447,397	-	1,100,869	29,588	186,256	1,764,108	117,494	7%	268,106		
18127	Emerado	2	491,425	-	443,879	118,834	1,054,139	236,510	-	1,008,584	16,750	118,834	1,380,678	326,539	31%	153,424		
18128	Midway	1	1,130,054	-	863,887	150,463	2,144,404	147,452	-	1,719,366	40,196	150,463	2,057,477	(86,927)	-4%	429,464		
18129	Northwood	1	1,183,069	12,784	931,782	134,197	2,261,832	293,091	12,784	1,948,048	57,703	134,197	2,445,822	183,990	8%	403,673		
19018	Roosevelt	2	414,147	21,832	515,711	171,398	1,123,088	25,581	21,832	1,045,313	54,428	171,398	1,318,553	195,464	17%	175,861		
19049	Elgin-New Leipzig	1	903,795	-	923,332	199,719	2,026,846	96,570	-	1,025,228	77,969	199,719	1,399,485	(627,360)	-31%	305,879		
20007	Midkota	1	1,187,073	-	588,522	223,132	1,998,728	148,326	-	1,313,309	22,999	223,132	1,707,766	(290,961)	-15%	428,075		
20018	Griggs County Central	1	1,201,076	-	995,913	181,633	2,378,622	131,649	-	2,002,327	59,200	181,633	2,374,809	(3,813)	0%	450,801		
21001	Mott-Regent	1	953,337	-	1,032,540	279,066	2,264,943	43,351	-	1,578,664	60,443	279,066	1,961,524	(303,419)	-13%	526,890		
21009	New England	1	851,589	20,953	840,033	107,051	1,819,627	81,576	20,953	1,095,944	128,524	107,051	1,434,050	(385,578)	-21%	381,220		
22011	Pettibone-Tuttle	2	194,870	-	58,901	55,168	308,939	3,864	-	121,247	657	55,168	180,936	(128,003)	-41%	89,132		
22014	Robinson	2	235,905	-	17,164	29,665	282,733	32,332	-	108,178	0	29,665	170,174	(112,559)	-40%	92,031		
22020	Tuttle-Pettibone	1	428,340	-	222,029	79,643	730,013	189,195	-	329,012	9,755	79,643	607,605	(122,408)	-17%	103,974		
22026	Steele-Dawson	1	800,444	-	922,793	106,154	1,829,390	145,450	-	1,603,046	59,905	106,154	1,914,555	85,165	5%	343,090		
22028	Tappen	1	379,764	-	429,525	87,559	896,848	65,245	-	914,376	22,385	87,559	1,089,565	192,717	21%	132,002		
23003	Edgeley	1	885,473	-	772,350	158,728	1,816,551	80,488	-	1,407,898	43,463	158,728	1,690,578	(125,973)	-7%	427,556		
23007	Kulm	1	741,554	-	449,085	182,080	1,372,699	39,754	-	1,091,896	20,636	182,080	1,334,166	(38,532)	-3%	435,791		
23008	Lamoure	1	824,667	-	1,080,850	310,206	2,215,723	54,674	-	1,948,809	90,012	310,206	2,403,701	187,977	8%	391,797		
23011	Verona	1	365,399	-	161,482	31,453	558,334	20,405	-	265,090	6,477	31,453	323,425	(234,909)	-42%	151,966		

District Projection

ID	DNAME	DType	Current					Projected					Change	Incr	80 Mill Optional Levy	
			Local	County	State	Federal	Total	Local	County	State	Other State Grants	Federal				Total
24002 Napoleon		1	696,135	-	917,988	148,225	1,762,348	41,148	-	1,372,201	100,271	148,225	1,661,845	-6%	(100,502)	303,516
24056 Gackle-Streeter		1	697,825	-	587,357	93,635	1,378,817	57,842	-	1,071,476	30,506	93,635	1,253,458	-9%	(125,359)	359,816
25001 Vela		1	978,647	2,775	1,367,708	195,616	2,544,748	78,952	2,775	2,358,106	95,357	195,616	2,730,807	7%	186,059	534,172
25014 Anamoose		1	363,437	5,316	389,558	38,203	796,515	50,442	5,316	780,090	14,679	38,203	888,730	12%	92,216	149,504
25057 Drake		1	600,351	1,253	545,068	131,768	1,278,440	49,541	1,253	1,217,391	33,589	131,768	1,433,542	12%	155,102	290,687
25060 Tgu		1	1,526,824	13,038	1,349,142	406,126	3,295,131	115,522	13,038	2,490,897	82,271	406,126	3,107,854	-6%	(187,277)	857,729
26004 Zealand		1	362,878	-	216,808	86,216	665,902	15,509	-	508,110	9,691	86,216	619,526	-7%	(46,376)	211,854
26009 Ashley		1	635,390	-	691,030	58,614	1,385,034	46,218	-	984,286	36,531	58,614	1,125,649	-19%	(259,385)	302,675
26019 Wishek		1	752,071	-	901,124	120,300	1,773,495	80,902	-	1,349,957	62,384	120,300	1,613,543	-9%	(159,952)	315,991
27001 McKenzie County		1	1,581,683	549,956	2,010,633	597,662	4,739,934	198,808	549,956	3,251,449	127,902	597,662	4,725,777	0%	(14,157)	764,701
27002 Alexander		1	454,770	57,632	282,482	112,939	907,823	84,766	57,632	447,670	11,183	112,939	714,190	-21%	(193,634)	218,617
27014 Yellowstone		2	321,506	66,292	325,284	78,136	791,218	92,444	66,292	725,227	16,744	78,136	978,843	24%	187,625	117,729
27018 Earl		3	30,320	8,020	-	6,800	45,140	30,320	8,020	103,851	-	6,800	148,991	230%	103,851	36,352
27019 Bowline Butte		3	63,876	5,911	6,872	29,732	106,391	27,875	5,911	26,309	38	29,732	89,864	-16%	(16,526)	34,165
27032 Horse Creek		3	101,005	7,410	8,336	55,298	172,047	63,218	7,410	43,271	-	55,298	169,196	-2%	(2,851)	86,732
27036 Mandaree		1	75,526	137,971	802,503	3,122,881	4,138,881	68,527	137,971	981,906	38,939	3,122,881	4,350,223	5%	5,802	5,802
28001 Montefiore		1	650,739	57,275	785,795	97,563	1,591,371	107,807	57,275	1,217,802	52,625	97,563	1,533,072	-4%	(58,299)	254,756
28004 Washburn		1	755,801	201,615	1,105,757	97,949	2,161,123	143,924	201,615	1,583,446	70,458	97,949	2,097,393	-3%	(63,730)	356,860
28008 Underwood		1	840,774	125,513	837,066	135,413	1,938,766	100,777	125,513	1,327,129	50,549	135,413	1,739,381	-10%	(199,385)	369,266
28050 Max		1	475,695	61,986	639,898	113,697	1,291,277	65,203	61,986	942,954	29,672	113,697	1,213,512	-6%	(77,765)	222,869
28051 Garrison		1	1,107,971	231,026	1,144,893	229,096	2,712,986	7,981	231,026	2,020,198	70,861	229,096	2,559,162	-6%	(153,824)	513,933
28072 Turtle Lake-Mercer		1	666,467	100,929	778,387	79,857	1,625,640	46,100	100,929	1,123,482	55,244	79,857	1,405,612	-14%	(220,027)	343,761
28085 White Shield		1	75,664	69,910	612,138	277,294	1,035,006	26,276	69,910	890,822	36,527	277,294	1,300,829	26%	285,823	22,242
29003 Hazen		1	1,199,286	867,370	2,288,863	160,071	4,515,611	173,608	867,370	3,620,126	144,841	160,071	4,966,016	10%	450,406	449,255
29020 Golden Valley		1	215,920	63,504	251,820	1,079	532,323	56,610	63,504	361,454	14,357	1,079	497,004	-7%	(35,319)	93,505
29027 Beulah		1	1,926,487	1,005,123	2,537,510	272,999	5,742,118	167,881	1,005,123	4,208,341	175,037	272,999	5,829,380	2%	87,262	756,800
30001 Mandan		1	7,246,906	264,034	10,471,263	1,699,842	19,682,044	667,763	264,034	20,145,972	592,145	1,699,842	23,369,756	19%	3,687,712	3,189,191
30004 Little Heart		2	129,284	-	108,072	-	237,356	56,124	-	230,550	4,547	-	291,221	23%	53,865	65,674
30007 New Salem		1	694,358	49,739	1,320,497	201,690	2,266,284	75,855	49,739	2,124,369	78,251	201,690	2,529,903	12%	263,619	303,992
30008 Sims		2	274,064	-	137,801	50,505	462,370	92,057	-	237,300	4,705	50,505	384,567	-17%	(77,803)	119,347
30013 Hebron		1	616,790	14,110	658,840	195,813	1,485,552	66,781	14,110	1,375,082	57,709	195,813	1,709,494	15%	223,942	293,474
30017 Sweet Briar		3	27,126	-	38,464	217	65,806	10,626	-	95,197	1,884	217	107,924	64%	42,118	28,002
30039 Flasher		1	598,502	-	912,102	208,505	1,719,108	44,631	-	1,275,647	45,618	208,505	1,574,401	-8%	(144,707)	238,516
30048 Glen Ulin		1	695,482	23,398	833,479	184,254	1,736,614	79,487	23,398	1,126,299	85,699	184,254	1,499,137	-14%	(237,476)	320,872
31001 New Town		1	473,302	161,048	2,694,569	2,937,191	6,266,110	47,303	161,048	4,090,198	169,908	2,937,191	7,405,647	18%	1,139,538	218,940
31002 Stanley		1	1,181,544	24,467	1,285,573	171,211	2,662,795	111,517	24,467	2,102,155	71,996	171,211	2,481,346	-7%	(181,449)	464,334
31003 Parshall		1	656,737	48,781	1,104,479	681,193	2,491,191	76,367	48,781	1,786,150	59,726	681,193	2,652,237	6%	161,047	270,624
32001 Dakota Prairie		1	1,848,896	-	990,271	196,043	3,035,210	120,847	-	1,835,097	41,935	196,043	2,193,923	-28%	(841,287)	732,673
32066 Lakota		1	888,342	-	880,389	142,595	1,911,325	64,473	-	1,345,343	54,855	142,595	1,607,065	-16%	(304,260)	352,409

District Projection

ID	DNAME	Type	Current				Projected				Other State Grants	Federal	Total	Change	Incr	80 Mill Optional Levy
			Local	County	State	Federal	Total	Local	County	State						
33001	Center-Slanton	1	915,176	480,817	1,036,656	143,376	2,576,025	71,078	480,817	1,845,668	60,566	143,376	2,801,495	25,470	1%	298,492
34001	Pembina	1	697,365	-	535,651	32,818	1,265,834	65,137	-	1,156,655	27,114	32,818	1,281,725	15,890	1%	295,865
34006	Cavaler	1	1,598,746	-	2,045,438	254,269	3,898,453	112,587	-	3,135,633	95,857	254,269	3,598,346	(301,107)	-8%	627,389
34012	Valley	1	850,907	-	544,308	62,783	1,457,998	189,722	-	938,340	25,233	62,783	1,216,078	(241,920)	-17%	276,242
34019	Drayton	1	931,662	-	705,704	70,226	1,707,592	(59,852)	-	981,566	28,033	70,226	1,019,974	(687,618)	-40%	425,357
34027	Wahalla	1	991,481	-	1,009,527	144,441	2,145,449	58,335	-	1,874,241	44,350	144,441	2,121,366	(24,082)	-1%	355,717
34043	St Thomas	1	658,568	-	427,883	80,438	1,166,889	104,757	-	1,207,022	21,453	80,438	1,413,670	246,781	21%	228,185
34055	Neche	1	662,976	-	390,003	86,483	1,139,462	63,948	-	730,537	14,752	86,483	895,721	(243,741)	-21%	259,329
35001	Wofford	1	330,758	-	281,564	57,681	650,003	34,316	-	433,819	10,722	57,681	536,538	(113,465)	-17%	128,486
35005	Rugby	1	1,945,010	-	1,895,593	340,182	4,170,784	66,607	-	3,123,226	148,047	340,182	3,678,063	(492,722)	-12%	823,554
36001	Devils Lake	1	3,850,243	-	6,381,334	1,852,026	12,063,603	788,780	-	11,573,099	609,519	1,852,026	14,823,423	2,759,820	23%	1,377,399
36002	Edmore	1	695,045	-	392,416	89,152	1,180,613	48,051	-	724,168	18,713	89,152	880,083	(300,529)	-25%	358,544
36044	Starkweather	1	617,880	-	483,557	58,616	1,160,053	207,485	-	821,569	31,581	58,616	1,119,251	(40,802)	-4%	214,786
37002	Sheldon	2	351,982	-	143,447	51,057	546,487	105,987	-	252,964	5,037	51,057	415,045	(131,442)	-24%	107,279
37005	Fl Ransom	2	181,064	-	90,139	23,724	294,927	42,234	-	129,382	2,590	23,724	197,930	(96,997)	-33%	66,359
37019	Lisbon	1	1,790,294	-	1,790,326	137,147	3,717,767	232,000	-	3,622,947	106,015	137,147	4,098,108	380,342	10%	665,466
37022	Endrin	1	1,257,794	-	992,286	122,334	2,372,413	267,764	-	1,938,508	65,927	122,334	2,394,533	22,120	1%	426,980
38001	Mohall-Lansford-Sherwood	1	1,844,168	180,193	1,452,491	258,180	3,735,032	459,803	180,193	2,406,655	72,383	258,180	3,377,214	(357,817)	-10%	806,701
38026	Glenburn	1	668,828	60,330	1,038,339	399,121	2,166,618	192,230	60,330	1,582,356	51,123	399,121	2,285,159	118,542	5%	274,092
39008	Hankinson	1	1,081,823	15,919	905,075	71,506	2,074,323	156,056	15,919	1,988,221	47,988	71,506	2,279,689	205,367	10%	407,922
39018	Farmount	1	812,209	-	374,509	23,222	1,209,940	66,084	-	928,153	17,611	23,222	1,035,071	(174,870)	-14%	336,167
39028	Lidgerwood	1	711,076	-	762,497	140,806	1,614,379	59,120	-	1,278,123	43,567	140,806	1,521,617	(92,763)	-6%	285,936
39037	Wahpeton	1	3,531,339	-	4,398,389	790,341	8,720,069	147,754	-	8,217,434	203,914	790,341	9,359,442	639,374	7%	1,576,953
39042	Wyndmere	1	1,177,411	-	826,188	80,905	2,084,504	97,423	-	1,497,896	45,593	80,905	1,721,817	(362,687)	-17%	490,995
39044	Richland	1	1,029,586	-	900,428	82,195	2,012,208	100,659	-	1,765,879	41,435	82,195	1,989,968	(22,240)	-1%	419,780
40001	Dunseith	1	412,469	-	2,355,276	3,513,966	6,281,712	202,471	-	4,693,015	215,461	3,513,966	8,624,913	2,343,201	37%	117,468
40003	St John	1	178,377	-	1,204,851	1,466,588	2,849,815	63,376	-	1,535,795	69,749	1,466,588	3,135,508	285,693	10%	59,755
40004	Mt Pleasant	1	788,944	-	1,033,197	322,300	2,144,441	115,260	-	1,937,971	57,183	322,300	2,432,714	288,273	13%	324,003
40007	Belcourt	1	399,003	-	5,850,792	10,740,453	16,990,248	399,003	-	7,825,691	386,645	10,740,453	19,351,792	2,361,544	14%	26,782
40029	Rolette	1	542,963	-	768,199	280,444	1,591,605	26,932	-	1,093,030	40,772	280,444	1,441,178	(150,427)	-9%	231,236
41002	Minor	1	652,332	-	924,239	207,193	1,783,764	52,906	-	1,822,737	49,899	207,193	2,132,735	348,971	20%	271,537
41003	North Sargent	1	633,847	-	658,877	44,917	1,337,640	116,552	-	1,122,170	36,042	44,917	1,319,681	(17,959)	-1%	225,252
41006	Sargent Central	1	1,315,617	-	910,130	37,388	2,263,135	145,681	-	1,848,534	40,104	37,388	2,071,707	(191,428)	-8%	534,451
42016	Goodrich	1	341,522	2,244	225,184	56,582	625,531	28,852	2,244	413,598	9,556	56,582	510,831	(114,700)	-18%	132,308
42019	McClusky	1	507,584	-	464,153	97,794	1,069,531	78,585	-	827,494	34,976	97,794	1,038,849	(30,683)	-3%	198,325
43003	Solen	1	290,436	-	850,509	1,300,672	2,441,617	29,287	-	1,167,146	35,896	1,300,672	2,533,001	91,384	4%	114,389
43004	Fl Yates	1	132,507	-	1,055,912	1,340,048	2,528,467	42,582	-	1,305,614	77,067	1,340,048	2,765,311	236,844	9%	38,988
43008	Selridge	1	258,561	-	474,908	465,249	1,198,718	10,925	-	1,174,357	19,893	465,249	1,670,424	471,706	39%	105,938
44012	Marmarth	2	72,488	12,065	42,718	37,700	164,971	34,092	12,065	130,160	5,234	37,700	219,251	54,281	33%	102,827

District Projection

ID	DNAME	Dtype	Current				Projected				Total	Change	Incr	80 Mill Optional Levy
			Local	County	State	Federal	Total	Local	County	State	Other State Grants	Federal		
44014 Sheets		3	48,083	6,124	22,219	1,960	78,386	8,383	6,124	17,309	583	1,960	(44,026)	31,778
44032 Central Elementary		2	112,648	13,053	19,176	42,660	187,537	72,643	13,053	48,118	250	42,660	(10,813)	112,171
45001 Dickinson		1	5,664,248	460,279	8,903,641	2,394,315	17,422,484	436,316	460,279	15,973,751	573,289	2,394,315	2,415,468	2,394,019
45009 South Heart		1	557,494	55,039	937,432	159,778	1,709,743	127,855	55,039	1,450,832	42,675	159,778	126,437	193,963
45013 Belfield		1	512,791	50,030	973,866	79,193	1,515,880	275,784	50,030	1,336,896	70,360	79,193	196,183	125,264
45034 Taylor-Richardson		1	969,313	67,406	1,059,727	572,914	2,569,360	184,512	67,406	1,627,039	57,590	572,914	(159,899)	335,807
46010 Hope		1	636,129	-	459,238	27,151	1,122,518	36,630	-	1,201,910	19,379	27,151	162,553	272,833
46019 Finley-Sharon		1	841,179	-	593,859	85,649	1,520,687	62,999	-	1,138,490	43,961	85,649	(189,588)	332,656
47001 Jamestown		1	5,854,277	182,799	8,389,033	1,120,037	15,546,146	587,352	182,799	14,358,910	491,957	1,120,037	1,194,908	2,361,516
47003 Medina		1	749,710	6,727	628,387	122,082	1,506,905	206,887	6,727	1,060,198	32,996	122,082	(78,015)	259,170
47010 Pingree-Buchanan		1	537,767	-	640,826	49,654	1,228,247	53,610	-	1,239,314	26,259	49,654	140,589	239,189
47014 Montpelier		1	482,914	-	463,658	74,668	1,021,240	53,810	-	871,490	15,412	74,668	(5,860)	185,963
47019 Kensal		1	476,156	-	212,136	78,981	767,275	80,159	-	563,736	9,465	78,981	(34,934)	204,756
47026 Spiritwood		2	392,099	-	3,136	-	395,235	(8,951)	-	137,430	-	-	(266,756)	244,886
48002 Bisbee-Egeland		1	632,612	-	297,170	58,633	988,416	14,263	-	682,246	18,691	58,633	(214,582)	284,736
48008 Southern		1	681,393	-	836,354	358,120	1,875,867	1,875,867	-	1,259,473	44,309	358,120	(162,585)	306,319
48028 North Central		1	481,747	-	234,443	196,403	912,593	73,019	-	571,567	23,331	196,403	(48,252)	192,272
49003 Central Valley		1	979,379	-	891,333	117,424	1,988,136	104,407	-	1,795,507	61,429	117,424	90,631	458,732
49007 Halton		1	873,278	-	868,675	116,043	1,857,997	223,282	-	1,439,856	54,225	116,043	(24,590)	294,816
49016 Sawyer		1	1,370,358	-	1,180,706	249,341	2,800,406	329,782	-	2,530,039	72,761	249,341	15,646	705,818
49014 May-Port Cg		1	2,108,157	8,781	1,567,211	259,360	3,943,509	228,217	8,781	3,496,338	76,622	259,360	125,809	833,071
50003 Grafton		1	2,218,198	-	2,755,395	658,873	5,632,466	329,782	-	6,251,203	129,655	658,873	1,737,047	776,649
50020 Minto		1	732,970	-	792,438	73,376	1,598,785	76,192	-	1,443,840	61,321	73,376	55,944	304,992
50039 Lenkin		2	207,182	-	210,560	89,823	507,565	45,268	-	498,226	10,238	89,823	135,989	75,434
50051 Nash		2	157,605	-	49,734	11,480	218,819	16,001	-	198,702	1,715	11,480	9,079	69,325
50078 Park River		1	1,203,254	-	1,371,976	206,284	2,781,513	166,270	-	2,465,100	180,276	206,284	236,417	441,087
50079 Fordville		1	325,487	-	308,209	72,456	706,151	9,940	-	693,948	33,663	72,456	103,855	148,587
50106 Edinburg		1	355,737	-	536,662	77,115	969,514	29,047	-	1,114,139	28,177	77,115	278,965	144,406
50128 Adams		2	351,700	-	348,024	89,581	789,306	33,189	-	768,239	15,228	89,581	116,932	152,498
51001 Minot		2	26,102,274	14,198	21,122,484	3,958,402	51,197,357	13,585,905	14,198	42,168,766	1,283,955	3,958,402	9,813,868	5,662,054
51004 Nedrose		2	1,022,087	503	813,769	123,516	1,959,875	616,102	503	1,831,094	29,931	123,516	641,271	378,457
51007 United		1	1,185,934	3,121	1,980,678	193,873	3,343,605	235,961	3,121	3,415,006	111,616	193,873	615,971	512,626
51010 Bell		2	494,348	288	554,855	23,561	1,073,053	220,982	288	1,036,796	22,815	23,561	231,389	194,998
51016 Sawyer		1	484,831	315	555,113	53,133	1,093,391	72,052	315	1,084,512	25,977	53,133	142,597	184,508
51019 Eureka		2	122,533	44	70,627	2,302	195,506	84,773	44	86,629	2,135	2,302	(19,623)	69,929
51028 Kenmare		1	1,324,133	16,483	963,036	198,853	2,502,505	108,622	16,483	1,644,268	66,962	198,853	(467,320)	527,518
51041 Surrey		1	560,953	1,161	1,338,384	134,756	2,035,254	59,186	1,161	2,141,206	70,889	134,756	371,946	230,804
51070 South Prairie		2	608,883	304	538,535	86,255	1,231,976	236,893	304	1,035,523	21,090	86,255	148,089	259,631
51161 Lewis And Clark		1	1,508,010	7,479	1,810,855	185,182	3,491,525	275,979	7,479	2,310,499	563,321	185,182	(169,066)	712,522

District Projection

Current			Projected					Other State			Total	Change	Incr	80 Mill Optional Levy		
ID	DNAME	Dtype	Local	County	State	Federal	Total	Local	County	State					Grants	Federal
52025	Fessenden-Bowdon	1	1,097,182	-	850,842	51,588	1,999,612	17,170	-	1,122,025	49,453	51,588	1,240,236	(759,376)	-38%	577,448
52035	Pleasant Valley	2	178,619	-	78,318	5,655	262,593	(941)	-	192,645	1,839	5,655	199,199	(63,394)	-24%	78,033
52038	Harvey	1	1,754,094	-	1,559,514	221,452	3,535,060	226,277	-	2,368,541	97,615	221,452	2,913,886	(621,174)	-18%	671,110
52039	Sykes	1	366,937	-	290,158	60,994	718,090	81,339	-	460,855	30,863	60,994	634,052	(84,038)	-12%	135,345
53001	Williston	1	4,486,461	522,166	7,929,777	1,802,779	14,741,183	664,341	522,166	13,290,992	427,498	1,802,779	16,707,776	1,966,593	13%	1,355,495
53002	Nesson	1	652,301	55,780	650,706	117,488	1,476,275	61,298	55,780	958,544	40,519	117,488	1,233,629	(242,846)	-16%	262,606
53006	Eight Mile	1	423,051	49,408	861,347	1,152,915	2,486,721	163,049	49,408	1,247,865	61,315	1,152,915	2,674,553	187,832	8%	116,051
53008	New	2	1,647,852	50,243	642,567	165,332	2,505,994	647,869	50,243	1,470,007	22,826	165,332	2,356,276	(149,717)	-6%	598,386
53015	Tioga	1	1,249,210	68,282	819,477	70,185	2,207,154	222,232	68,282	1,389,006	52,231	70,185	1,801,936	(405,218)	-18%	452,692
53091	Wildrose-Alamo	1	336,126	22,288	193,744	48,812	600,971	16,136	22,288	378,564	7,772	48,812	473,572	(127,398)	-21%	147,715
53099	Grenora	1	654,747	31,604	281,200	58,249	1,005,800	19,508	31,604	566,180	10,208	58,249	685,749	(320,051)	-32%	272,024
99000	North Dakota		338,021,461	9,731,050	328,569,132	93,925,073	770,246,716	53,509,398	9,731,050	618,582,814	20,731,446	93,925,073	796,479,906	26,233,065	3%	122,461,046
													796,479,906			
													(126)			

Revenue

ID	DNAME	DTYPE	2003-04 Revenue				Total Revenue	2003-04 Taxable				Eliminate		Local Property		Remaining	
			Local Revenue	County Revenue	Federal Revenue	State Revenue		Valuation	Levy	Operating Levy	Tax Roll-Back	Local Revenue	Levy	Local Revenue	Levy	Local Revenue	Levy
1013	Hettinger	1	1,458,274	-	192,730	1,195,219	2,846,223	6,139,490	162	162	953,001	465,273					
2002	Valley City	1	3,069,207	-	428,154	3,771,660	7,269,021	14,235,324	185	185	2,633,535	435,672					
2046	Litchville-Marion	1	887,759	-	131,552	702,964	1,722,275	5,925,802	140	140	829,849	57,909					
2065	North Central	1	921,355	-	224,681	523,168	1,669,204	6,017,816	140	140	842,494	78,861					
2082	Wimbledon-Courtenay	1	883,249	-	82,300	527,523	1,493,072	5,548,584	147	147	813,977	69,272					
3005	Minnewaukan	1	373,100	-	713,421	543,601	1,630,122	1,420,647	180	180	255,006	118,094					
3006	Leeds	1	815,352	-	96,958	673,907	1,586,217	4,225,726	169	169	714,993	100,359					
3009	Maddock	1	710,701	-	139,149	828,882	1,678,732	3,862,542	172	172	662,619	48,082					
3016	Oberon	2	117,352	-	297,085	176,267	590,705	954,784	88	88	84,327	33,026					
3028	Warwick	1	226,513	-	1,549,805	863,697	2,640,015	1,118,681	141	141	158,003	68,511					
3030	El Totten	1	115,493	-	1,975,307	1,031,355	3,122,154	97,029	185	185	17,950	97,542					
4001	Billings County	2	426,510	750,506	494,574	40,847	1,712,438	4,767,753	42	42	198,482	228,028					
5001	Bottineau	1	1,594,575	430,697	320,148	2,633,351	5,078,770	9,804,295	158	158	1,544,961	149,614					
5017	Westhope	1	569,636	65,847	92,092	603,165	1,330,740	3,535,832	149	149	525,389	44,246					
5054	Newburg United	1	759,959	31,857	63,938	250,573	1,105,327	5,005,800	147	147	735,002	23,958					
6001	Bowman	1	946,363	581,037	154,046	1,319,512	3,000,958	4,552,963	165	165	750,010	196,353					
6017	Rhame	1	382,585	105,615	55,996	352,375	896,571	2,078,882	140	140	290,004	92,581					
6033	Sranton	1	683,717	196,431	90,017	321,106	1,654,927	3,378,080	165	165	559,005	124,712					
7014	Bowbells	1	497,976	58,439	42,130	519,803	919,550	2,901,493	172	172	500,014	(2,038)					
7027	Powers Lake	1	394,845	87,204	66,714	519,803	1,068,566	2,029,851	185	185	375,238	19,607					
7036	Burke Central	1	500,166	59,130	128,991	360,632	1,048,918	3,404,287	140	140	476,600	23,565					
8001	Bismarck	1	33,078,902	-	8,858,524	32,323,749	74,261,175	134,108,431	232	232	31,165,458	1,913,443					
8025	Naughton	3	55,238	-	386	19,366	74,991	239,045	180	180	42,999	12,239					
8028	Wing	1	373,168	-	78,012	332,018	783,199	2,030,631	145	145	295,010	78,158					
8029	Baldwin	2	115,598	-	9,334	77,126	202,059	681,457	148	148	100,999	14,600					
8033	Menoken	2	304,452	-	30,711	68,207	403,369	1,130,017	169	169	190,498	113,953					
8035	Sterling	2	424,586	-	9,169	175,192	608,946	1,925,914	150	150	288,001	136,585					
8039	Apple Creek	2	411,583	-	7,616	155,510	574,709	1,662,662	88	88	147,014	264,568					
8045	Manning	3	72,626	-	1,501	23,903	96,030	193,462	165	165	32,001	40,625					
9001	Fargo	1	54,270,755	-	6,482,920	32,080,612	92,834,188	175,953,552	289	289	50,813,626	3,457,129					
9002	Kindred	1	1,984,174	-	187,273	1,874,252	4,045,699	10,477,225	176	176	1,839,172	145,002					
9004	Maple Valley	1	1,428,268	-	120,724	921,995	2,470,987	8,370,641	159	159	1,330,932	97,336					
9006	West Fargo	1	17,088,378	-	2,267,556	15,458,847	34,814,781	83,729,593	185	185	15,489,975	1,598,403					

Revenue

ID	NAME	2003-04 Revenue				Total Revenue	2003-04 Taxable				Eliminate		Local Property		Remaining	
		Local Revenue	County Revenue	Federal Revenue	State Revenue		Valuation	Levy	Levy	Levy	Operating Levy	Tax Roll-Back	Local Property	Tax Roll-Back	Local Revenue	Local Revenue
9007	Mapleton	752,588	-	94,911	313,974	1,161,474	2,603,952	145	145	145	145	377,807	377,807	377,807	374,781	374,781
9017	Central Cass	2,130,900	-	110,054	2,305,895	4,546,849	11,110,685	169	169	169	169	1,872,928	1,872,928	1,872,928	257,972	257,972
9080	Page	648,442	-	57,574	372,614	1,078,630	3,374,591	170	170	170	170	573,006	573,006	573,006	75,437	75,437
9097	Northern Cass	1,830,909	-	173,733	1,240,996	3,245,638	9,688,519	182	182	182	182	1,764,376	1,764,376	1,764,376	66,533	66,533
10014	Border Central	515,119	-	20,104	60,552	595,775	3,102,039	169	169	169	169	525,641	525,641	525,641	(10,521)	(10,521)
10019	Munich	508,535	-	81,758	415,829	1,006,122	3,133,631	144	144	144	144	451,870	451,870	451,870	56,665	56,665
10023	Langston Area	2,015,479	-	249,014	1,484,064	3,748,557	11,904,696	165	165	165	165	1,962,608	1,962,608	1,962,608	52,871	52,871
11040	Ellendale	1,181,463	-	198,323	1,066,014	2,445,800	6,181,637	176	176	176	176	1,087,721	1,087,721	1,087,721	93,742	93,742
11041	Oakes	1,486,725	-	161,857	1,591,480	3,240,062	7,528,015	185	185	185	185	1,392,683	1,392,683	1,392,683	94,043	94,043
12001	Divide County	1,076,155	175,582	227,882	991,437	2,471,055	6,602,574	146	146	146	146	965,937	965,937	965,937	110,198	110,198
13008	Dodge	185,391	66,672	45,213	174,037	471,314	624,615	186	186	186	186	116,397	116,397	116,397	68,994	68,994
13016	Killdeer	1,288,268	151,850	135,781	1,215,727	2,791,626	7,171,632	158	158	158	158	1,133,405	1,133,405	1,133,405	154,864	154,864
13019	Halliday	376,634	31,618	44,650	260,000	712,902	1,970,599	161	161	161	161	317,976	317,976	317,976	58,659	58,659
13037	Twin Buttes	56,870	-	1,812,425	399,920	2,292,250	17,914	-	-	-	-	-	-	-	56,870	56,870
14001	New Rockford	1,069,553	-	175,951	1,188,182	2,433,687	5,376,932	185	185	185	185	994,732	994,732	994,732	74,821	74,821
14012	Shenandoah	318,966	-	441,439	420,534	1,180,960	1,519,800	168	168	168	168	255,007	255,007	255,007	63,979	63,979
15006	Hazleton-Moffitt-Braddo	649,593	-	75,298	553,796	1,278,687	3,749,681	156	156	156	156	584,688	584,688	584,688	64,905	64,905
15010	Bakker	69,208	-	-	45,364	114,571	625,453	84	84	84	84	52,632	52,632	52,632	16,576	16,576
15015	Strasburg	526,584	-	176,866	779,126	1,482,576	2,906,311	140	140	140	140	406,012	406,012	406,012	120,572	120,572
15036	Union	998,963	-	234,951	1,157,313	2,391,247	5,263,965	175	175	175	175	921,615	921,615	921,615	77,368	77,368
16010	Carrington	1,806,679	-	249,054	1,915,952	3,971,685	10,129,514	160	160	160	160	1,623,052	1,623,052	1,623,052	183,627	183,627
17003	Beach	1,458,878	165,818	340,839	1,140,214	3,105,749	4,010,606	148	148	148	148	595,014	595,014	595,014	863,865	863,865
17006	Lone Tree	307,116	23,268	35,937	194,927	561,248	1,351,335	115	115	115	115	154,998	154,998	154,998	152,118	152,118
18001	Grand Forks	29,398,309	-	5,296,050	23,928,060	58,622,419	96,519,972	225	225	225	225	21,749,810	21,749,810	21,749,810	7,648,499	7,648,499
18044	Larimore	1,586,211	-	-	1,702,562	3,573,672	6,380,533	192	192	192	192	1,227,423	1,227,423	1,227,423	358,788	358,788
18061	Thompson	872,946	-	95,506	1,407,245	2,375,697	4,955,730	166	166	166	166	821,462	821,462	821,462	51,484	51,484
18125	Manvel	715,688	-	186,256	744,670	1,646,614	3,243,747	83	83	83	83	268,290	268,290	268,290	447,397	447,397
18127	Emerado	491,425	-	118,834	443,879	1,054,139	1,840,943	138	138	138	138	254,915	254,915	254,915	236,510	236,510
18128	Midway	1,130,054	-	150,483	863,887	2,144,404	5,339,359	184	184	184	184	982,602	982,602	982,602	147,452	147,452
18129	Northwood	1,183,069	12,784	134,197	931,782	2,261,832	5,058,994	176	176	176	176	889,978	889,978	889,978	293,091	293,091
19018	Roosevelt	414,147	21,832	171,398	515,711	1,123,088	2,102,060	185	185	185	185	388,566	388,566	388,566	25,581	25,581
19049	Elgin-New Leipzig	903,795	-	199,719	923,332	2,026,846	4,013,652	201	201	201	201	807,226	807,226	807,226	96,570	96,570
20007	Midkila	1,187,073	-	223,132	588,728	1,998,728	5,401,419	192	192	192	192	1,038,747	1,038,747	1,038,747	148,326	148,326

Revenue

2003-04 Revenue												
ID	DNAME	DTYPE	Local Revenue	County Revenue	Federal Revenue	State Revenue	Total Revenue	2003-04 Taxable \ Valuation	2003-04 GF Levy	Eliminate Operating Levy	Local Property Tax Roll-Back	Remaining Local Revenue
20018	Griggs County Central	1	1,201,076	-	181,533	995,913	2,378,622	5,628,561	190	190	1,069,427	131,649
21001	Moti-Regent	1	953,337	-	279,066	1,032,540	2,264,943	6,566,029	139	139	909,986	43,351
21009	New England	1	851,589	20,953	107,051	840,033	1,819,627	4,777,940	161	161	770,013	81,576
22011	Petibone-Tuttle	2	194,870	-	55,168	58,901	308,939	1,100,897	174	174	191,006	3,864
22014	Robinson	2	235,905	-	29,665	17,164	282,733	1,148,638	177	177	203,573	32,332
22020	Tuttle-Petibone	1	428,340	-	79,643	222,029	730,013	1,296,252	184	184	239,146	189,195
22026	Steele-Dawson	1	800,444	-	106,154	922,793	1,829,390	4,202,176	156	156	654,993	145,450
22028	Tappen	1	379,764	-	87,559	429,525	895,848	1,612,921	195	195	314,520	65,245
23003	Edgeley	1	885,473	-	158,728	772,350	1,816,551	5,297,696	162	162	804,985	80,488
23007	Kulm	1	741,554	-	182,080	449,065	1,372,699	4,308,160	163	163	701,799	39,754
23008	Lamoure	1	824,667	-	310,206	1,080,850	2,215,723	4,856,774	159	159	769,993	54,674
23011	Verona	1	365,399	-	31,453	161,482	558,334	1,928,743	179	179	344,994	20,405
24002	Napoleon	1	696,135	-	148,225	917,988	1,762,348	3,836,841	171	171	654,987	41,148
24056	Gackle-Streeter	1	697,825	-	93,635	587,357	1,378,817	4,542,436	141	141	639,984	57,842
25001	Valva	1	978,647	2,775	195,616	1,367,708	2,544,748	6,600,361	136	136	899,695	78,952
25014	Anamoose	1	363,437	5,316	38,203	389,558	796,515	1,861,848	168	168	312,995	50,442
25057	Drake	1	600,351	1,253	131,768	545,068	1,278,440	3,658,412	151	151	550,811	49,541
25080	Tgu	1	1,526,824	13,038	406,126	1,349,142	3,295,131	10,748,684	131	131	1,411,302	115,522
26004	Zeeland	1	362,878	-	86,216	216,808	665,902	2,651,267	131	131	347,369	15,509
26009	Ashley	1	635,390	-	58,614	691,030	1,385,034	3,749,827	157	157	589,173	46,218
26019	Wishek	1	752,071	-	120,300	901,124	1,773,495	3,955,964	170	170	671,169	80,902
27001	Mckenzie County	1	1,581,683	549,956	597,662	2,010,633	4,739,934	9,511,487	145	145	1,382,875	198,808
27002	Alexander	1	454,770	57,632	112,939	282,482	907,823	2,720,221	136	136	370,004	84,766
27014	Yellowstone	2	321,506	66,292	78,136	325,284	791,218	1,458,712	157	157	229,062	92,444
27018	Earl	3	30,320	8,020	6,800	45,140	45,140	449,279	-	-	-	30,320
27019	Bowline Butte	3	63,876	5,911	29,732	6,872	106,391	425,788	85	85	36,000	27,875
27032	Horse Creek	3	101,005	7,410	55,298	8,336	172,047	1,073,791	35	35	37,787	63,218
27036	Mandaree	1	75,526	137,971	3,122,881	802,503	4,138,881	71,006	99	99	7,000	68,527
28001	Montefiore	1	650,739	57,275	97,563	785,795	1,591,371	3,166,889	171	171	542,931	107,807
28004	Washburn	1	755,801	201,615	97,949	1,105,757	2,161,123	4,249,141	144	144	611,876	143,924
28008	Underwood	1	840,774	125,513	135,413	837,066	1,938,766	4,444,428	167	167	739,997	100,777
28050	Max	1	475,695	61,986	113,697	639,898	1,291,277	2,738,989	150	150	410,492	65,203
28051	Garrison	1	1,107,971	231,026	229,096	1,144,893	2,712,986	6,157,924	179	179	1,099,990	7,981

Revenue

ID	NAME	TYPE	2003-04 Revenue				Total Revenue	Eliminate	2003-04 Taxable	2003-04 GF	Local Property	Remaining
			Local Revenue	County Revenue	Federal Revenue	State Revenue						
28072	Turtle Lake-Mercer	1	666,467	100,929	79,857	778,387	1,625,640	149	4,162,417	149	620,367	46,100
28085	White Shield	1	75,664	69,910	277,294	612,138	1,035,006	185	266,965	185	49,389	26,276
29003	Hazen	1	1,199,286	867,370	160,071	2,288,883	4,515,611	185	5,544,207	185	1,025,678	173,608
29020	Golden Valley	1	215,920	63,504	1,079	251,820	532,323	134	1,190,035	134	159,310	56,610
29027	Beulah	1	1,926,487	1,005,123	272,999	2,537,510	5,742,118	185	9,505,977	185	1,758,606	167,881
30001	Mandan	1	7,246,906	264,034	1,699,842	10,471,263	19,682,044	175	37,490,130	175	6,579,143	667,763
30004	Little Heart	2	129,284	-	-	108,072	237,356	88	828,159	88	73,160	56,124
30007	New Salem	1	694,358	49,739	201,890	1,320,497	2,266,284	163	3,790,082	163	618,503	75,855
30008	Sims	2	274,064	-	50,505	137,801	462,370	120	1,510,929	120	182,007	92,057
30013	Hebron	1	616,790	14,110	195,813	658,840	1,485,552	149	3,694,415	149	550,009	66,781
30017	Sweet Blar	3	27,126	-	217	38,464	65,806	47	350,024	47	16,500	10,626
30039	Flasher	1	598,502	-	208,505	912,102	1,719,108	186	2,975,580	186	553,871	44,631
30048	Glen Ulin	1	695,482	23,398	184,254	833,479	1,736,614	153	4,037,990	153	615,995	79,487
31001	New Town	1	473,302	161,048	2,937,191	2,694,569	6,266,110	161	2,653,374	161	425,999	47,303
31002	Stanley	1	1,181,544	24,467	171,211	1,285,573	2,662,795	184	5,802,748	184	1,070,027	111,517
31003	Parshall	1	656,737	48,781	681,193	1,104,479	2,491,191	173	3,350,367	173	580,351	76,387
32001	Dakota Prairie	1	1,848,896	-	196,043	990,271	3,035,210	186	9,290,581	186	1,728,048	120,847
32066	Lakota	1	888,342	-	142,595	880,389	1,911,325	185	4,443,019	185	823,869	64,473
33001	Center-Stanton	1	915,176	480,817	143,376	1,036,856	2,576,025	180	4,699,693	180	844,098	71,078
34001	Pembina	1	697,365	-	32,818	535,651	1,265,834	170	3,724,026	170	632,228	65,137
34006	Cavalier	1	1,599,746	-	254,269	2,045,438	3,899,453	190	7,816,454	190	1,487,159	112,587
34012	Valley	1	850,907	-	62,783	544,308	1,457,998	191	3,458,261	191	661,185	189,722
34019	Drayton	1	931,662	-	70,226	705,704	1,707,592	186	5,333,874	186	991,514	(59,852)
34027	Walhalla	1	991,481	-	144,441	1,099,527	2,145,449	207	4,504,907	207	933,146	58,335
34043	St Thomas	1	658,568	-	80,438	427,883	1,166,889	195	2,841,952	195	553,811	104,757
34055	Nesche	1	662,976	-	86,483	390,003	1,139,462	184	3,252,933	184	599,028	63,948
35001	Wolfford	1	330,758	-	57,681	261,564	650,003	185	1,602,390	185	296,442	34,316
35005	Rugby	1	1,945,010	-	340,182	1,885,593	4,170,784	183	10,275,725	183	1,878,403	66,607
36001	Devils Lake	1	3,850,243	-	1,852,026	6,361,334	12,063,603	185	16,548,453	185	3,061,464	788,780
36002	Edmore	1	699,045	-	89,152	392,416	1,180,613	145	4,479,730	145	650,994	48,051
36044	Starkweather	1	617,880	-	58,616	483,557	1,160,053	153	2,680,745	153	410,395	207,485
37002	Sheldon	2	351,982	-	51,057	143,447	546,487	178	1,382,304	178	245,995	105,987
37006	Fl Ransom	2	181,064	-	23,724	90,139	294,927	166	836,675	166	138,829	42,234

Revenue

ID	NAME	DTYPE	2003-04 Revenue					Total Revenue	Eliminate	2003-04 GF	2003-04 Taxable	Valuation	Levy	Local Property Tax Roll-Back	Remaining Local Revenue
			Local Revenue	County Revenue	Federal Revenue	State Revenue	Total Revenue								
37019	Usbon	1	1,790,294	-	137,147	1,790,326	3,717,767	183	183	8,514,341	1,558,295	232,000			
37022	Enderlin	1	1,257,794	-	122,334	992,286	2,372,413	182	182	5,441,816	990,030	267,764			
38001	Mohall-Lansford-Sherw	1	1,844,168	180,193	258,180	1,452,491	3,735,032	137	137	10,139,640	1,384,365	459,803			
38026	Glenburn	1	668,828	60,330	399,121	1,038,339	2,166,618	140	140	3,404,276	476,599	192,230			
39008	Hankinson	1	1,081,823	15,919	71,506	905,075	2,074,323	185	185	5,004,147	925,767	156,056			
39018	Fairmount	1	812,209	-	23,222	374,509	1,209,940	182	182	4,089,921	746,124	66,084			
39028	Lidgerwood	1	711,076	-	140,806	762,497	1,614,379	185	185	3,524,086	651,956	59,120			
39037	Wahpeton	1	3,531,339	-	790,341	4,398,389	8,720,069	185	185	18,289,649	3,383,585	147,754			
39042	Wyndmere	1	1,177,411	-	80,905	826,188	2,084,504	177	177	6,095,428	1,079,988	97,423			
39044	Richland	1	1,029,586	-	82,195	900,428	2,012,208	184	184	5,035,378	928,927	100,659			
40001	Dunseith	1	412,469	-	3,513,966	2,355,276	6,281,712	146	146	1,435,298	209,998	202,471			
40003	St John	1	178,377	-	1,466,588	1,204,851	2,849,815	162	162	709,881	115,001	63,376			
40004	Mt Pleasant	1	788,944	-	322,300	1,033,197	2,144,441	176	176	3,822,320	673,684	115,260			
40007	Belcourt	1	399,003	-	10,740,453	5,850,792	16,990,248	-	-	307,058	-	399,003			
40029	Redotte	1	542,963	-	280,444	768,199	1,591,605	185	185	2,789,355	516,031	26,932			
41002	Minor	1	652,332	-	207,193	924,239	1,783,764	175	175	3,427,641	599,426	52,906			
41003	North Sargent	1	633,847	-	44,917	658,877	1,337,540	185	185	2,796,186	517,294	116,552			
41006	Sargent Central	1	1,315,617	-	37,388	910,130	2,263,135	176	176	6,635,676	1,169,936	145,681			
42016	Goodrich	1	341,522	2,244	56,592	225,184	625,531	191	191	1,634,617	312,670	28,852			
42019	Mcclusky	1	507,584	-	97,794	464,153	1,069,531	181	181	2,365,197	428,999	78,585			
43003	Solen	1	290,436	-	1,300,672	850,509	2,441,617	185	185	1,411,617	261,149	29,287			
43004	Fl Yates	1	132,507	-	1,340,048	1,055,912	2,528,467	181	181	497,949	89,925	42,582			
43008	Selfridge	1	258,561	-	465,249	474,908	1,198,718	188	188	1,315,814	247,636	10,925			
44012	Marmath	2	72,488	12,065	37,700	42,718	164,971	42	42	912,881	38,396	34,092			
44014	Sheets	3	48,083	6,124	1,960	22,219	78,386	100	100	396,991	39,699	8,383			
44032	Central Elementary	2	112,648	13,053	42,660	19,176	187,537	29	29	1,401,715	40,005	72,643			
45001	Dickinson	1	5,664,248	460,279	2,394,315	8,903,641	17,422,484	185	185	28,259,095	5,227,933	436,316			
45009	South Heart	1	557,494	55,039	159,778	937,432	1,709,743	160	160	2,685,242	429,639	127,855			
45013	Belfield	1	512,791	50,030	79,193	973,866	1,615,880	154	154	1,542,212	237,007	275,784			
45034	Taylor-Richardson	1	969,313	67,406	572,914	1,059,727	2,669,360	185	185	4,242,166	784,801	184,512			
46010	Hope	1	636,129	-	27,151	459,238	1,122,518	175	175	3,424,926	599,499	36,630			
46019	Finley-Sharon	1	841,179	-	85,649	593,859	1,520,687	187	187	4,154,502	778,180	62,999			
47001	Jamesstown	1	5,854,277	182,799	1,120,037	8,389,033	15,546,146	185	185	28,469,866	5,266,925	587,352			

Revenue

ID	DNAME	DTYPE	2003-04 Revenue					Total Revenue	2003-04 Taxable					Eliminate	Local Property Tax Roll-Back	Remaining Local Revenue
			Local Revenue	County Revenue	Federal Revenue	Slate Revenue			Valuation	Levy	GF Levy	Operating Levy				
47003	Medina	1	749,710	6,727	122,082	628,387	1,506,905	3,140,426	173	173	173	173	542,823	206,887		
47010	Pingree-Buchanan	1	537,767	-	49,654	640,826	1,228,247	2,963,201	163	163	163	163	484,157	53,610		
47014	Montpelier	1	482,914	-	74,668	463,658	1,021,240	2,319,480	185	185	185	185	429,104	53,810		
47019	Kensal	1	476,156	-	78,981	212,138	767,275	2,611,258	152	152	152	152	395,997	80,159		
47026	Spiritwood	2	392,099	-	-	3,136	395,235	3,035,728	132	132	132	132	401,050	(8,951)		
48002	Bisbee-Egeland	1	632,612	-	58,633	297,170	988,416	3,559,049	174	174	174	174	618,349	14,263		
48008	Southern	1	681,393	-	358,120	836,354	1,875,867	3,823,594	165	165	165	165	630,014	51,380		
48028	North Central	1	481,747	-	196,403	234,443	912,593	2,410,377	170	170	170	170	408,728	73,019		
49003	Central Valley	1	979,379	-	117,424	891,333	1,988,136	5,792,213	151	151	151	151	874,972	104,407		
49007	Haltom	1	873,278	-	116,043	868,675	1,857,997	3,635,324	179	179	179	179	649,996	223,282		
49009	Hillsboro	1	1,370,358	-	249,341	1,180,706	2,800,406	8,569,108	164	164	164	164	1,406,448	(36,089)		
49014	May-Port Cg	1	2,108,157	8,781	259,360	1,567,211	3,943,509	10,443,528	180	180	180	180	1,879,939	228,217		
50003	Grafton	1	2,218,198	-	658,873	2,755,395	5,632,466	9,686,172	195	195	195	195	1,888,416	329,782		
50020	Minto	1	732,970	-	73,376	792,438	1,598,785	3,795,091	173	173	173	173	656,778	76,192		
50039	Larkin	2	207,182	-	89,823	210,560	507,565	940,926	172	172	172	172	161,915	45,268		
50051	Nash	2	157,605	-	11,480	49,734	218,819	866,981	163	163	163	163	141,604	16,001		
50078	Park River	1	1,203,254	-	206,284	1,371,976	2,781,513	5,605,316	185	185	185	185	1,036,983	166,270		
50079	Fordville	1	325,487	-	72,456	308,209	706,151	1,851,695	170	170	170	170	315,547	9,940		
50106	Edinburg	1	355,737	-	77,115	536,662	969,514	1,796,180	182	182	182	182	326,689	29,047		
50128	Adams	2	351,700	-	89,581	348,024	789,306	1,906,680	167	167	167	167	318,511	33,189		
51001	Minot		26,102,274	14,198	3,958,402	21,122,484	51,197,357	67,667,022	185	185	185	185	12,516,369	13,585,905		
51004	Nedrose	2	1,022,087	503	123,516	813,769	1,959,875	4,334,206	94	94	94	94	405,985	616,102		
51007	United	1	1,185,934	3,121	193,873	1,960,678	3,343,605	6,126,882	155	155	155	155	949,973	235,961		
51010	Beil	2	494,348	288	23,561	554,855	1,073,053	2,186,931	125	125	125	125	273,366	220,982		
51016	Sawyer	1	484,831	315	53,133	555,113	1,093,391	2,249,722	183	183	183	183	412,779	72,052		
51019	Eureka	2	122,533	44	2,302	70,627	195,506	824,800	46	46	46	46	37,759	84,773		
51028	Kennmare	1	1,324,133	16,483	198,853	963,036	2,502,505	6,570,332	185	185	185	185	1,215,511	108,622		
51041	Surrey	1	560,953	1,161	134,756	1,338,384	2,035,254	2,775,106	181	181	181	181	501,767	59,186		
51070	South Prairie	2	606,883	304	86,255	538,535	1,231,976	3,024,272	122	122	122	122	369,989	236,893		
51161	Lewis And Clark	1	1,508,010	7,479	165,182	1,810,855	3,491,525	8,809,662	140	140	140	140	1,232,031	275,979		
52025	Fessenden-Bowdon	1	1,097,182	-	51,588	850,842	1,999,612	7,201,523	150	150	150	150	1,080,012	17,170		
52035	Pleasant Valley	2	178,619	-	5,655	78,318	262,593	970,593	185	185	185	185	179,560	(941)		
52038	Harvey	1	1,754,094	-	221,452	1,559,514	3,535,060	8,350,095	183	183	183	183	1,527,817	226,277		

Revenue

ID	DNAME	DTYPE	2003-04 Revenue					2003-04 Taxable Valuation	2003-04 GF Levy	Eliminate Operating Levy	Local Property Tax Roll-Back	Remaining Local Revenue
			Local Revenue	County Revenue	Federal Revenue	State Revenue	Total Revenue					
52039	Sykes	1	366,937	-	60,994	290,156	718,090	1,667,141	171	171	285,598	81,339
53001	Williston	1	4,486,461	522,166	1,802,779	7,929,777	14,741,183	16,027,675	238	238	3,822,120	664,341
53002	Nesson	1	652,301	55,780	117,488	650,706	1,476,275	3,269,365	181	181	591,003	61,298
53006	Eight Mile	1	423,051	49,408	1,152,915	861,347	2,486,721	1,444,372	180	180	260,001	163,049
53008	New	2	1,647,852	50,243	165,332	642,567	2,505,994	7,230,535	138	138	999,983	647,869
53015	Toga	1	1,249,210	68,282	70,185	819,477	2,207,154	5,647,392	182	182	1,026,978	222,232
53091	Wildrose-Alamo	1	336,126	22,288	48,812	193,744	600,971	1,911,192	167	167	319,991	16,136
53099	Grenora	1	654,747	31,604	58,249	261,200	1,005,800	3,477,523	183	183	635,239	19,508
99000	North Dakota		338,021,461	9,731,050	93,925,073	328,569,132	770,246,716	1,466,112,154	194	194	284,512,063	53,509,398

Factors

	1	2	3	4	5	6
CatCode	Base	SE Mild	SE Mod	SE Severe	At Risk	LEP
Very Small K8	1 8,654	4,500	4,241	8,481	1,558	3,462
Small K8	2 5,793	4,750	4,577	9,848	1,738	2,317
Very Small K12	3 7,407	4,814	4,592	9,629	1,852	2,963
Small K12	4 4,857	4,420	4,517	9,811	1,506	1,991
Mod K12	5 4,479	4,837	13,794	26,871	1,657	3,404
Large K12	6 4,965	3,525	10,526	24,775	2,036	4,518

Base Scaled Full Funding Percent

\$ 4,478.58 6,003.00 75% (126)

Base Weights

	1	2	3	4	5	6
CatCode	Base	SE Mild	SE Mod	SE Severe	At Risk	LEP
Very Small K8 [≤ 100]	1 1.93	0.52	0.49	0.98	0.18	0.40
Small K8 [> 100]	2 1.29	0.82	0.79	1.70	0.30	0.40
Very Small K12 [≤ 150]	3 1.65	0.65	0.62	1.30	0.25	0.40
Small K12 [150-275]	4 1.08	0.91	0.93	2.02	0.31	0.41
Mod K12 [276-2800]	5 1.00	1.08	3.08	6.00	0.37	0.76
Large K12 [> 2800]	6 1.11	0.71	2.12	4.99	0.41	0.91

Source: An Estimation of Total Cost of Implementing the Results of School Finance Adequacy Study Undertaken by Augenblick, Palaich and Associates, Inc. Table 2 II. (Prepared for: The ND Department of Public Instruction July 2003)

Adequacy Funding

PK1-12 Enrollment is projected for 2005-06, other counts are most recent																	
ID	Coid	DNAME	DTYPE	PK1-12	SE Mild	SE Mod	SW Severe	At Risk	LEP	CatCode	Base	SE Mild	SE Mod	SE Severe	At Risk	LEP	Adequacy Total
1013		Hettinger	1	348	41	5	-	96	-	5	1,558,546	198,312	68,970	-	159,079	-	1,984,907
2002		Valley City	1	1,149	154	19	3	324	-	5	5,145,888	744,877	262,087	80,614	536,892	-	6,770,358
2046		Litchville-Marion	1	167	21	5	-	78	-	4	811,091	92,814	22,584	-	117,438	-	1,043,927
2065		North Central	1	135	17	1	-	85	-	3	999,925	81,846	4,592	-	157,396	-	1,243,759
2082		Wimbledon-Courtenay	1	153	19	3	1	47	-	3	1,133,249	91,475	13,777	9,629	87,031	-	1,335,161
3005		Minnewaukan	1	151	26	-	1	115	-	3	1,118,435	125,176	13,551	9,629	212,947	-	1,466,187
3006		Leeds	1	184	17	3	1	77	-	4	893,657	75,135	13,551	9,811	115,933	-	1,108,087
3009		Maddock	1	205	29	4	-	82	-	4	995,650	128,172	18,067	-	123,461	-	1,265,350
3016		Oberon	2	31	10	-	-	-	-	1	268,282	45,002	-	-	-	-	313,284
3029		Warwick	1	180	56	2	-	-	-	4	874,230	247,504	9,034	-	-	-	1,130,768
3030		Fl Totten	1	204	43	11	1	-	-	4	990,794	190,048	49,685	9,811	-	-	1,240,338
4001		Billings County	2	48	8	-	-	30	-	1	415,405	36,002	-	-	46,733	-	498,140
5001		Bollineau	1	712	86	25	2	233	-	5	3,188,749	415,971	344,851	53,743	386,098	-	4,389,412
5017		Westhope	1	117	20	8	-	27	-	3	866,602	96,289	36,738	-	49,996	-	1,049,625
5054		Newburg United	1	71	19	3	-	30	-	3	525,887	91,475	13,777	-	55,551	-	686,690
6001		Bowman	1	403	35	4	-	112	-	5	1,804,868	169,290	55,176	-	185,592	-	2,214,926
6017		Rhame	1	73	8	1	-	26	-	3	540,700	38,516	4,592	-	48,145	-	631,953
6033		Scranton	1	148	14	-	-	64	-	3	1,096,214	67,402	-	-	118,510	-	1,282,126
7014		Bowbells	1	80	7	1	-	15	-	3	592,548	33,701	4,592	-	27,776	-	658,617
7027		Powers Lake	1	100	10	2	-	31	-	3	740,685	48,145	9,184	-	57,403	-	855,417
7036		Burke Central	1	86	9	3	1	30	-	3	636,989	43,330	13,777	9,629	55,551	-	759,276
8001		Bismarck	1	10,526	996	226	21	1,900	24	6	52,261,686	3,511,056	2,378,835	520,283	3,867,742	108,436	62,648,038
8025		Naughton	3	3	4	-	-	-	-	1	25,963	18,001	-	-	-	-	43,964
8028		Wing	1	77	5	4	-	45	-	3	570,328	24,072	18,369	-	83,327	-	696,096
8029		Baldwin	2	20	9	1	-	-	-	1	173,085	40,502	4,241	-	-	-	217,828
8033		Menoken	2	18	6	-	-	8	-	1	155,777	27,001	-	-	12,462	-	195,240
8035		Sterling	2	29	7	4	1	10	-	1	250,974	31,502	16,962	8,481	15,578	-	323,497
8039		Apple Creek	2	48	12	-	1	-	-	1	415,405	54,003	-	8,481	-	-	477,889
8045		Manning	3	4	1	-	-	-	-	1	34,617	4,500	-	-	-	-	39,117
9001		Fargo	1	11,344	901	336	54	1,860	565	6	56,323,064	3,176,166	3,536,675	1,337,871	3,786,316	2,552,759	70,712,851
9002		Kindred	1	725	67	9	7	73	-	5	3,246,971	324,070	124,146	188,100	120,966	-	4,004,253
9004		Maple Valley	1	253	49	6	-	79	-	4	1,228,778	216,566	27,101	-	118,944	-	1,591,389
9006		West Fargo	1	5,572	430	187	36	1,071	212	6	27,665,031	1,515,817	1,968,328	891,914	2,180,185	957,850	35,179,125
9007		Mapleton	2	87	31	3	-	26	-	1	752,921	139,507	12,722	-	40,502	-	945,652
9017		Central Cass	1	846	85	11	1	92	-	5	3,788,879	411,134	151,734	26,871	152,451	-	4,531,069
9080		Page	2	97	17	2	-	29	-	1	839,463	76,504	8,481	-	45,175	-	989,623
9097		Northern Cass	1	485	43	7	2	137	-	5	2,172,111	207,985	96,558	53,743	227,019	-	2,757,416
10014		Border Central	1	25	4	-	-	4	-	3	185,171	19,258	-	-	7,407	-	211,836
10019		Munich	1	102	7	1	-	41	-	3	755,499	33,701	4,592	-	75,920	-	869,712

Adequacy Funding

PK1-12 Enrollment is projected for 2005-06, other counts are most recent																
ID	Cold DNAME	DTYPE	PK1-12	SE Mild	SE Mod	SW Severe	At Risk	LEP	CatCode	Base	SE Mild	SE Mod	SE Severe	At Risk	LEP	Adequacy Total
10023	Langdon Area	1	452	61	9	-	135	-	5	2,024,318	295,049	124,146	-	223,705	-	2,667,218
11040	Ellendale	1	360	37	5	1	160	27	5	1,612,289	178,964	68,970	26,871	265,132	91,900	2,244,126
11041	Oakes	1	547	43	3	-	114	19	5	2,449,783	207,985	41,382	-	188,907	64,671	2,952,728
12001	Divide County	1	247	27	3	-	110	-	4	1,199,637	119,332	13,551	-	165,618	-	1,498,138
13008	Dodge	2	27	7	-	-	15	-	1	233,665	31,502	-	-	23,367	-	288,534
13016	Killdeer	1	368	30	3	1	117	-	5	1,648,117	145,106	41,382	26,871	193,878	-	2,055,354
13019	Haliday	1	25	6	1	-	24	-	3	185,171	28,887	4,592	-	44,441	-	263,091
13037	Twin Buttes	2	39	12	1	1	51	-	1	337,516	54,003	4,241	8,481	79,446	-	483,687
14001	New Rockford	1	385	38	4	1	114	-	5	1,724,253	183,801	55,176	26,871	188,907	-	2,178,008
14012	Shenoyenne	1	94	17	2	1	46	-	3	696,244	81,846	9,184	9,629	85,179	-	882,082
15006	Hazleton-Moffitt-Braddock	1	138	14	2	-	55	-	3	1,022,146	67,402	9,184	-	101,844	-	1,200,576
15010	Bakker	2	7	1	-	-	6	-	1	60,580	4,500	-	-	9,347	-	74,427
15015	Strasburg	1	174	32	-	-	90	-	4	845,089	141,431	-	-	135,506	-	1,122,026
15036	Linton	1	327	32	3	-	144	-	5	1,464,496	154,780	41,382	-	238,619	-	1,899,277
16010	Carrington	1	600	56	15	1	136	-	5	2,687,148	270,865	206,910	26,871	225,362	-	3,417,156
17003	Beach	1	284	24	5	-	176	-	5	1,271,917	116,085	68,970	-	291,645	-	1,748,617
17006	Lone Tree	2	42	4	1	1	17	-	1	363,479	18,001	4,241	8,481	26,482	-	420,684
18001	Grand Forks	1	7,436	795	248	35	2,136	68	6	36,919,808	2,802,499	2,610,403	867,139	4,348,156	307,235	47,855,240
18044	Lemore	1	506	61	7	1	117	10	5	2,266,161	295,049	96,559	26,871	193,878	34,037	2,912,554
18061	Thompson	1	415	32	8	-	38	-	5	1,858,611	154,780	110,352	-	62,969	-	2,186,712
18125	Manvel	2	150	26	9	1	33	-	2	868,970	123,510	41,189	9,848	57,352	-	1,100,869
18127	Emerado	2	114	43	6	-	67	-	2	660,417	204,266	27,459	-	116,442	-	1,008,584
18128	Midway	1	264	41	4	-	158	-	4	1,282,203	181,208	18,067	-	237,888	-	1,719,366
18129	Northwood	1	305	30	20	1	81	-	5	1,365,967	145,106	275,881	26,871	134,223	-	1,948,048
19018	Roosevelt	2	138	18	2	-	87	-	2	799,452	85,507	9,153	-	151,201	-	1,045,313
19049	Elgin-New Leipzig	1	157	16	3	1	112	-	4	762,522	70,715	13,551	9,811	168,629	-	1,025,228
20007	Midkota	1	145	12	8	1	73	-	3	1,073,994	57,773	36,738	9,629	135,175	-	1,313,309
20016	Griggs County Central	1	330	29	8	1	149	-	5	1,477,931	140,269	110,352	26,871	246,904	-	2,002,327
21001	Mott-Regent	1	261	15	5	3	128	-	4	1,267,633	66,296	22,584	29,432	192,719	-	1,578,664
21009	New England	1	183	22	2	-	67	-	4	888,800	97,234	9,034	-	100,876	-	1,095,944
22011	Pettibone-Tuttle	2	10	4	1	-	8	-	1	86,543	18,001	4,241	-	12,462	-	121,247
22014	Robinson	2	9	5	-	-	5	-	1	77,888	22,501	-	-	7,789	-	108,178
22020	Tuttle-Pettibone	1	33	7	1	-	25	-	3	244,426	33,701	4,592	-	46,293	-	329,012
22026	Sleele-Dawson	1	276	25	1	-	98	-	4	1,340,485	110,493	4,517	-	147,551	-	1,603,046
22028	Tappen	1	100	8	-	-	73	-	3	740,685	38,516	-	-	135,175	-	914,376
23003	Edgeley	1	217	27	7	-	115	15	4	1,053,932	119,332	31,618	-	173,146	29,870	1,407,898
23007	Kulm	1	124	14	2	1	47	-	3	918,450	67,402	9,184	9,629	87,031	-	1,091,696
23008	Lamoure	1	300	36	-	-	134	29	5	1,343,574	174,127	110,352	-	222,048	98,708	1,948,809
23011	Verona	1	26	5	2	1	16	-	3	192,578	24,072	9,184	9,629	29,627	-	265,090

Adequacy Funding

PK1-12 Enrollment is projected for 2005-06, other counts are most recent																	
ID	Cold	DNAME	DTYPE	PK1-12	SE Mild	SE Mod	SW Severe	At Risk	LEP	CatCode	Base	SE Mild	SE Mod	SE Severe	At Risk	LEP	Adequacy Total
24002		Napoleon	1	238	21			82		4	1,155,926	92,814			123,461		1,372,201
24056		Gackle-Streeter	1	111	25	3	1	57		3	822,161	120,361	13,777	9,629	105,548		1,071,476
25001		Velva	1	424	42	4	1	105		5	1,888,918	203,148	55,176	26,871	173,993		2,358,106
25014		Anamoose	1	93	6		1	26		3	688,837	28,887	4,592	9,629	48,145		780,090
25057		Drake	1	137	10	3		76		3	1,014,739	48,145	13,777		140,730		1,217,391
25060		Tgu	1	384	67	11		170	4	5	1,719,775	324,070	151,734		281,703	13,615	2,490,897
26004		Zeeland	1	53	9			39		3	392,563	43,330			72,217		508,110
26009		Ashley	1	161	25	2		55		4	781,950	110,493	9,034		82,809		984,286
26019		Wishek	1	220	32	1		90		4	1,068,503	141,431	4,517		135,506		1,349,957
27001		Mckenzie County	1	554	53	19		152		5	2,481,133	256,354	262,087		251,875		3,251,449
27002		Alexander	1	47	8	2		20	5	3	348,122	38,516	9,184		37,034	14,814	447,670
27014		Yellowstone	2	77	6	2		15		1	666,378	27,001	8,481		23,367		725,227
27018		Earl	3	12						1	103,851						103,851
27019		Bowline Butte	3	2	2					1	17,309	9,000					26,309
27032		Horse Creek	3	5						1	43,271						43,271
27036		Mandaree	1	183	18	3				4	888,800	79,555	13,551		78,292		981,906
28001		Montefiore	1	198	37	1	1	52		4	981,653	163,529	4,517	9,811	59,855		1,217,802
28004		Washburn	1	302	27	1	1	36		5	1,352,531	130,595	13,794	26,871	127,977		1,583,446
28008		Underwood	1	205	44	2		85		4	995,650	194,468	9,034		99,371		1,327,129
28050		Max	1	160	13	2		66		4	777,093	57,456	9,034		99,371		942,964
28051		Garrison	1	343	39	7		120		5	1,536,153	188,638	96,558		198,849		2,020,198
28072		Turtle Lake-Mercer	1	181	26	7		65		4	879,086	114,913	31,618		97,865		1,123,482
28085		White Shield	1	119	1	1				3	881,416	4,814	4,592				890,822
29003		Hazen	1	643	83	14		88		5	2,879,727	401,460	193,116		145,823		3,620,126
29020		Golden Valley	1	35	12			24		3	259,240	57,773			44,441		361,454
29027		Beulah	1	740	109	10	1	122		5	3,314,149	527,218	137,940	26,871	202,163		4,208,341
30001		Mandan	1	3,255	461	46	8	824		6	16,161,105	1,625,097	484,188	198,203	1,677,379		20,145,972
30004		Little Heart	2	23	7					1	199,048	31,502					230,550
30007		New Salem	1	374	37	3	1	122		5	1,674,989	178,964	41,382	26,871	202,163		2,124,369
30008		Sims	2	24				19		1	207,702				29,598		237,300
30013		Hebron	1	148	20	5	1	81		3	1,096,214	96,289	22,961	9,629	149,989		1,375,082
30017		Sweet Briar	3	11						1	95,197						95,197
30039		Flasher	1	218	15	1		97		4	1,058,789	66,296	4,517		148,045		1,275,647
30048		Glen Ullin	1	187	18	2		86		4	908,227	79,555	9,034		129,483		1,126,299
31001		New Town	1	713	123	18	2			5	3,193,228	594,935	248,292	53,743			4,090,198
31002		Stanley	1	326	61	10	1	110		5	1,460,017	295,049	137,940	26,871	182,278		2,102,155
31003		Parshall	1	274	40	3	2	163		4	1,330,772	176,789	13,551	19,822	245,416		1,766,150
32001		Dakota Prairie	1	299	35	6	1	131		5	1,339,095	169,290	82,764	26,871	217,077		1,835,097
32066		Lakota	1	230	29		1	56	3	4	1,117,071	128,172		9,811	84,315	5,974	1,345,343

Adequacy Funding

PK1-12 Enrollment is projected for 2005-06, other counts are most r																	
ID	CD	DNAME	DTYPE	PK1-12	SE Mild	SE Mod	SW Severe	At Risk	LEP	CatCode	Base	SE Mild	SE Mod	SE Severe	At Risk	LEP	Adequacy Total
33001	1	Center-Stanton	1	320	41	7	-	71	-	5	1,433,146	198,312	96,558	-	117,652	-	1,845,668
34001	1	Pembina	1	136	17	3	-	29	-	3	1,007,332	81,846	13,777	-	53,700	-	1,156,655
34006	1	Cavaler	1	507	72	10	2	114	40	5	2,270,640	348,254	137,940	53,743	188,907	136,149	3,135,633
34012	1	Valley	1	156	16	2	1	42	14	4	757,666	70,715	9,034	9,811	63,236	27,878	938,340
34019	1	Drayton	1	170	15	-	1	53	-	4	825,661	66,296	-	9,811	79,798	-	981,566
34027	1	Wahalla	1	289	57	8	-	117	-	5	1,294,310	275,701	110,352	-	193,878	-	1,874,241
34043	1	St Thomas	1	126	17	3	-	45	32	3	933,264	81,846	13,777	-	83,327	94,808	1,207,022
34055	1	Neshe	1	80	14	4	1	23	-	3	592,548	67,402	18,369	9,629	42,589	-	730,537
35001	1	Wollard	1	47	8	1	-	23	-	3	348,122	38,516	4,592	-	42,589	-	433,819
35005	1	Rugby	1	536	57	14	1	137	-	5	2,400,519	275,701	193,116	26,871	227,019	-	3,123,226
36001	1	Devils Lake	1	1,886	240	42	12	642	-	5	8,446,602	1,160,848	579,349	322,458	1,063,842	-	11,573,099
36002	1	Edmore	1	77	16	1	-	39	-	3	570,328	77,031	4,592	-	72,217	-	724,168
36044	1	Starkweather	1	91	17	1	-	33	-	3	674,024	81,846	4,592	-	61,107	-	821,569
37002	2	Sheldon	2	24	6	1	-	9	-	1	207,702	27,001	4,241	-	14,020	-	252,964
37006	2	Ft Ransom	2	12	3	1	-	5	-	1	103,851	13,501	4,241	-	7,789	-	129,382
37019	1	Lisbon	1	614	71	26	1	87	-	5	2,749,848	343,418	358,645	26,871	144,165	-	3,622,947
37022	1	Endellin	1	295	38	16	2	96	-	5	1,321,181	183,801	220,704	53,743	159,079	-	1,938,508
38001	1	Mohall-Lansford-Sherwood	1	353	57	20	2	133	-	5	1,580,939	275,701	275,881	53,743	220,391	-	2,406,655
38026	1	Glenburn	1	269	20	9	1	91	-	4	1,306,488	88,394	40,652	9,811	137,011	-	1,562,356
39008	1	Hankinson	1	313	38	14	1	102	4	5	1,401,796	183,801	193,116	26,871	169,022	13,615	1,988,221
39018	1	Farmount	1	101	18	3	-	43	-	3	748,092	86,660	13,777	-	79,624	-	928,153
39028	1	Lidgerwood	1	206	25	5	-	96	-	4	1,000,507	110,493	22,584	-	144,539	-	1,278,123
39037	1	Wahpeton	1	1,394	160	34	4	319	28	5	6,243,141	773,899	468,997	107,486	528,607	95,304	8,217,434
39042	1	Wyndmere	1	250	25	11	2	69	-	4	1,214,208	110,493	49,685	19,622	103,888	-	1,497,896
39044	1	Richland	1	318	17	10	1	57	-	5	1,424,188	82,227	137,940	26,871	94,453	-	1,765,679
40001	1	Dunsleith	1	598	78	23	1	-	380	5	2,678,191	377,276	317,263	26,871	-	1,293,414	4,693,015
40003	1	St John	1	284	46	3	-	-	-	5	1,271,917	222,496	41,382	-	-	-	1,535,795
40004	1	Mt Pleasant	1	298	32	7	2	180	-	5	1,334,617	154,780	96,558	53,743	298,273	-	1,937,971
40007	1	Belcourt	1	1,629	50	17	2	-	-	5	7,295,607	241,843	234,498	53,743	-	-	7,825,691
40029	1	Rolette	1	175	24	3	-	82	-	4	849,945	106,073	13,551	-	123,461	-	1,093,030
41002	1	Minor	1	278	34	6	2	91	37	5	1,245,045	164,453	82,764	53,743	150,794	125,938	1,822,737
41003	1	North Sargent	1	194	23	7	-	31	-	4	942,225	101,653	31,618	-	46,674	-	1,122,170
41006	1	Sargent Central	1	300	39	12	-	91	-	5	1,343,574	188,638	165,528	-	150,794	-	1,846,534
42016	1	Goodrich	1	41	7	2	1	31	-	3	303,681	33,701	9,184	9,629	57,403	-	413,598
42019	1	McClusky	1	87	17	1	1	47	-	3	644,396	81,846	4,592	9,629	87,031	-	827,494
43003	1	Solen	1	190	50	3	1	-	-	4	922,798	220,986	13,551	9,811	-	-	1,167,148
43004	1	Ft Yates	1	179	43	3	1	148	-	4	869,373	190,048	13,551	9,811	222,831	-	1,305,614
43008	1	Selridge	1	130	17	-	-	70	-	3	962,891	81,846	-	-	129,620	-	1,174,357
44012	2	Marmarth	2	14	2	-	-	-	-	1	121,160	9,000	-	-	-	-	130,160

Adequacy Funding

PK1-12 Enrollment is projected for 2005-06, other counts are most recent																	
ID	Coid	DNAME	DTYPE	PK1-12	SE Mild	SE Mod	SW Severe	At Risk	LEP	CatCode	Base	SE Mild	SE Mod	SE Severe	At Risk	LEP	Adequacy Total
44014		Sheets	3	2							17,309						17,309
44032		Central Elementary	2	4	3					1	34,617	13,501					48,118
45001		Dickinson	1	2,640	291	82	12	778		5	11,823,451	1,407,528	1,131,110	322,458	1,289,204		15,973,751
45009		South Heart	1	244	23	4		97			1,185,067	101,653	18,067		146,045		1,450,832
45013		Belfield	1	234	16	1		83		4	1,136,498	70,715	4,517		124,966		1,336,696
45034		Taylor-Richardson	1	274	19	7		120		4	1,330,772	83,975	31,618		180,674		1,627,039
46010		Hope	1	137	22	6		29		3	1,014,739	105,918	27,553		53,700		1,201,910
46019		Finley-Sharon	1	191	15	8		72		4	927,655	68,296	36,135		108,404		1,138,490
47001		Jamestown	1	2,395	304	61	5	677	19	5	10,726,199	1,470,407	841,436	134,357	1,121,840	64,671	14,358,910
47003		Medina	1	160	31	2	2	78		4	777,093	137,011	9,034	19,622	117,438		1,060,198
47010		Pingree-Buchanan	1	147	8	1		58		3	1,088,807	38,516	4,592		107,399		1,239,314
47014		Montpelier	1	100	12	3		32		3	740,685	57,773	13,777		59,255		871,490
47019		Kensal	1	62	10	3		23		3	459,225	48,145	13,777		42,589		563,736
47026		Spiritwood	2	15	1			2		1	129,814	4,500			3,116		137,430
48002		Bisbee-Egeland	1	71	15	3		38		3	525,887	72,217	13,777		70,365		682,246
48008		Southern	1	212	21	4		79		4	1,028,648	92,814	18,067		118,944		1,259,473
48028		North Central	1	62	7	1		40		3	459,225	33,701	4,592		74,069		571,587
49003		Central Valley	1	304	31	13	1	47		5	1,361,488	149,943	179,322	26,871	77,883		1,795,507
49007		Halton	1	240	29	8		73		4	1,165,639	128,172	36,135		109,910		1,439,856
49009		Hillsboro	1	420	35	17		148		5	1,881,004	169,290	234,498		245,247		2,530,039
49014		May-Port Cg	1	592	36	26	2	156		5	2,651,319	174,127	358,645	53,743	258,504		3,486,338
50003		Grafton	1	975	112	29	4	348	76	5	4,366,616	541,729	400,027	107,486	576,662	258,883	6,251,203
50020		Minto	1	239	39	3	1	58		4	1,160,783	172,369	13,551	9,811	87,326		1,443,840
50039		Larkin	2	46	13	1		24		1	398,096	58,503	4,241		37,386		498,226
50051		Nash	2	20	5			2		1	173,085	22,501			3,116		198,702
50078		Park River	1	421	45	4		142	21	5	1,885,482	217,659	55,176	235,305	71,478		2,465,100
50079		Fordville	1	79	8	2		33		3	585,141	38,516	9,184		61,107		693,948
50106		Edinburg	1	132	17	1		27		3	977,705	81,846	4,592		49,996		1,114,139
50128		Adams	2	75	11	1		42		1	649,070	49,502	4,241		65,426		768,239
51001		Minot	1	6,542	863	247	8	1,890		6	32,481,090	3,042,210	2,599,877	198,203	3,847,386		42,168,766
51004		Nedrose	2	247	38	8	2	94		2	1,430,904	180,514	36,613	19,697	163,366		1,831,094
51007		United	1	589	65	8	3	164		5	2,637,884	314,396	110,352	80,614	271,760		3,415,006
51010		Bell	2	145	20	3	1	45		2	840,004	95,007	13,730	9,848	76,207		1,036,796
51016		Sawyer	1	123	17	1		47		3	911,043	81,846	4,592		87,031		1,084,512
51019		Eureka	2	9	1	1		77,888		1	77,888	4,500	4,241				86,629
51028		Kennmare	1	281	35	2		114		5	1,258,481	169,290	27,588		188,907		1,644,266
51041		Surrey	1	360	36	12	1	98		5	1,612,289	174,127	165,528	26,871	162,393		2,141,208
51070		South Prairie	2	147	18	1		54		2	851,590	85,507	4,577		93,849		1,035,523
51161		Lewis And Clark	1	395	60	5		110		5	1,769,039	290,212	68,970		182,278		2,310,499

Adequacy Funding

PK1-12 Enrollment is projected for 2005-06, other counts are most recent																	
ID	Coid	NAME	DTYPE	PK1-12	SE Mild	SE Mod	SW Severe	At Risk	LEP	CatCode	Base	SE Mild	SE Mod	SE Severe	At Risk	LEP	Adequacy Total
52025	1	Fessenden-Bowdon	1	178	23	5	1	82	-	4	864,516	101,653	22,584	9,811	123,461	-	1,122,025
52035	2	Pleasant Valley	2	18	3	-	-	15	-	1	155,777	13,501	-	-	23,367	-	192,645
52038	1	Harvey	1	406	58	1	2	122	-	5	1,818,303	280,538	13,794	53,743	202,163	-	2,368,541
52039	1	Sykes	1	50	4	1	-	36	-	3	370,343	19,258	4,592	-	66,662	-	460,855
53001	1	Williston	1	2,099	247	100	11	616	-	5	9,400,539	1,194,706	1,379,403	295,586	1,020,758	-	13,290,992
53002	1	Nesson	1	158	16	9	-	53	-	4	767,379	70,715	40,652	-	79,798	-	958,544
53006	1	Eight Mile	1	212	32	17	-	-	-	4	1,029,648	141,431	76,786	-	-	-	1,247,865
53008	2	New	2	211	23	1	-	77	-	2	1,222,351	109,258	4,577	-	133,821	-	1,470,007
53015	1	Tioga	1	233	32	8	-	53	-	4	1,131,642	141,431	36,135	-	79,798	-	1,389,006
53091	1	Wildrose-Alamo	1	38	5	3	-	32	-	3	281,460	24,072	13,777	-	59,255	-	378,564
53099	1	Grenora	1	64	8	2	-	24	-	3	474,039	35,516	9,184	-	44,441	-	566,180
99000		Statewide		98,295	10,906	2,555	308	25,666	1,632		484,821,234	46,289,487	27,738,607	7,212,760	46,058,919	6,461,807	618,582,814



UNITED STATES DEPARTMENT OF EDUCATION
OFFICE OF ELEMENTARY AND SECONDARY EDUCATION

THE ASSISTANT SECRETARY

February 2, 2005

Honorable Wayne G. Sanstead
Superintendent of Public Instruction
North Dakota Department of Public Instruction
State Capitol Building, 11th Floor
600 Boulevard Avenue, East
Bismarck, North Dakota 58505-0440

Dear Superintendent Sanstead:

I am writing to further clarify the findings concerning highly qualified teachers that were outlined in the U.S. Department of Education's written monitoring report and discussed during my staff's visit to North Dakota on January 25, 2005. In particular, I am responding to North Dakota's written plan, which was made available from the North Dakota Education Standards and Practices Board (ESPB) for implementing a high objective uniform State standard of evaluation (HOUSSE) that would be available for elementary school teachers who are not new to the profession to demonstrate subject-matter competency needed to be highly qualified.

We would like to acknowledge that North Dakota has established a HOUSSE for which it can determine elementary school teachers not new to the profession as highly qualified. Additionally, we acknowledge that North Dakota's has established a HOUSSE for middle and secondary school teachers, which was provided to the monitoring team on December 1-2, 2004, for which it can determine middle and secondary school teachers not new to the profession as highly qualified. Therefore, fully certified elementary, middle and secondary school teachers who are not new to the profession and who satisfy North Dakota's HOUSSE requirement in each of the core academic subjects in which they are teaching may be identified as highly qualified.

One area of your State's HOUSSE that is unclear is how it applies to special education teachers who provide instruction in core academic subjects. In your written response to the monitoring report, I therefore ask that you address how special education teachers at all grade levels are required to demonstrate subject-matter competency needed to be highly qualified.

All teachers who were new to the profession and hired after the beginning of the 2002-03 school year to teach in a Title I, Part A program or hired with Title II, Part A funds to reduce class size were required to be highly qualified at the time they were hired. North Dakota, as the monitoring report indicates, did not comply with this requirement because it did not have a test for new elementary teachers to demonstrate subject-matter competency, and because it allowed middle school teachers to teach with only a minor in the subject area in which they taught. To remedy this matter, North Dakota may permit teachers who were new to the profession and who were hired after the beginning of the 2002-03 school year through the 2004-2005 school year to demonstrate subject-matter competency by satisfying the State's HOUSSE requirement.

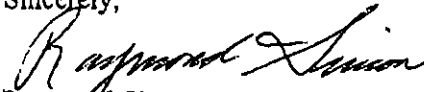
Beginning with teachers new to the profession who are hired to teach in the 2005-06 school year, elementary school teachers must pass a rigorous State content test before they can be hired to teach in a Title I program or to reduce class size (if they are paid with Title II, Part A funds). Also beginning with the 2005-06 school year, new middle and secondary school teachers hired to teach in a Title I program or to reduce class size (if they are paid with Title II, Part A funds) must

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demonstrate subject-matter competency either by having a major, coursework equivalent to a major, an advanced degree or an advanced certificate, or by passing a rigorous State content test in each of the core subjects in which they are teaching.

I hope that these clarifications are useful to you as you prepare your response to each of the findings in our monitoring report. As your agency continues to implement the highly qualified teacher requirements in the Elementary and Secondary Education Act, I again offer any further assistance you may need including dedicating an individual from my staff to work with you. Thank you for the hospitality you have shown in both of our visits to the State of North Dakota, and I look forward to continuing to support your efforts.

Sincerely,



Raymond Simon

House Bill 1512- Rep. C.B. Haas, Prime Sponsor
Senate Education Committee Presentation

Thank you, Mr. Chairman. Good morning members of the Senate Education Committee. It is a pleasure to be here this morning to address what I and my colleague, Representative Herbel, consider to be a 'landmark' proposal for funding K-12 education in the State of North Dakota. House Bill 1512, as I am sure you are aware, addresses the funding of elementary and secondary education.

The mill deduct, the dreaded, the notorious, the infamous, the little understood and much maligned mill deduct is gone. This, in and of itself, should be cause for celebration and great jubilation. House Bill 1512 virtually eliminates the current formula for the distribution of funding for K-12 education in North Dakota.

Understanding and accepting this new formula depends, to a large extent, on our willingness to understand and accept three simple facts and two basic philosophical belief statements concerning how we pay for education.

The Facts Are:

1. The state has the ultimate constitutional responsibility and authority to provide a "uniform system of free public schools throughout the state....." This, committee members, is a constitutional reality.
2. The North Dakota Supreme Court ruled in the 1993 equity lawsuit that our funding formula was seriously flawed. The implication of this, of course, was that only the legislature could correct the problems.
3. Recent educational adequacy lawsuits across the nation have had, as their basis, the presumption that education is funded with a very large and significant over-reliance on property taxes.

The Philosophical Belief Statements Are:

1. The education of a child should not be contingent upon the value of the property where the child lives.
2. Differences in the educational needs of children must be recognized if an 'adequate' education is to be afforded each child.

For over a decade we have been trying to fix a flawed and frankly unfixable formula. Under the current formula, if we placed the mill deduct at 185 mills, we would certainly be approaching 'equity' but would not have begun to address the issue of 'adequacy'. We all know what we have done since 1993 to attempt to fix this formula. We used small incremental increases in the mill deduct and an array of peripheral funding schemes outside the basic formula which for the most part, have kept the wolf away from the door, but have not addressed the heart of the problem. Some of these 'supplemental fixes' have actually widened the equity gap and have not even begun to address adequacy.
(i.e. teacher compensation payments) (could talk about supplemental equity payments here also)

A brief but concise definition of these two terms 'equity' and 'adequacy' is in order at this time.

1. Equity, simply defined, attempts to place the same number of dollars in support of the education of each child.
2. Adequacy, on the other hand, recognizes differences in students with regard to their educational needs and provides the necessary dollars to meet those needs.

The specific provisions of HB 1512 are:

1. Eliminates the old foundation aid formula. THE MILL DEDUCT IS GONE!!!!
2. Replaces \$285,000,000 annually in school district general fund dollars raised with property taxes with a 2% increase in sales tax and a 33% surcharge on income tax. This has the potential to reduce local property taxes by \$285,000,000 annually. Biennium numbers are:
 - a. \$570,000,000 property tax revenue replacement

- b. \$386,000,000 from 2% increase in sales tax
 - c. \$184,000,000 from 33% surcharge on income tax
- 3. Includes current funding + increases in the executive budget + property tax replacement of \$570,000,000
- 4. Places all money into the formula including, per pupil payment, tuition apportionment, supplemental payments, consolidation bonuses, JPA incentives, transportation payments, special education ADM payments, teacher compensation payments, etc. The bill essentially pools all state funding sources.
- 5. The bill affects only Fund Group 1 (the general fund) of school districts. It has no effect on other levies such as:
 - a. Building Fund
 - b. Special Assessments
 - c. Bonded Indebtedness (General Obligation Bonds)
 - d. Asbestos Levies
 - e. Technology Levies
 - f. High School Tuition and Transportation Levies
- 6. Redistributes state support for K-12 education with a true adequacy based formula.
- 7. Provides a 'per student base payment' of \$4779.00 to schools plus additional funds based on cost factors for: These cost factor multipliers are included in the bill.
 - a. Size of school

b. Categories of students with defined additional educational needs

- 8. Gives school boards authority to levy a maximum of 80 general fund mills with a 2/3 majority vote of the board.**
- 9. Removes all general fund taxing authority by school districts beyond the 80 mills.**

A question now has probably arisen in your mind and you are asking, "Why give school boards the authority to levy local mills up to a maximum of 80 in their general fund if the State is assuming upwards of 80% of the cost of education? With this bill we are going from a distribution formula that has been determined to be seriously flawed, which means it is neither equitable nor adequate, to a formula that provides adequate funding. Under these circumstances there are going to be significant differences in what school districts are going to receive compared to what they were receiving under the old formula. Some receive more, some less. In order for boards of education to make a smooth transition from the old system to the new, they will need some taxing authority. So if school districts levy a portion of the 80 mills, does it constitute a tax increase for the residents of that district? Yes, it will and I will submit to you that this will necessarily and inevitable occur as we transition from one funding system to another. I might add that the impact of any increase due to a portion of this 80 mills being levied is mitigated by the sales tax and income tax dollars that come to our state from outside our borders. Just on the 2% and 33% identified in this bill, this is estimated to be \$32,000,000 for the biennium. This means that school districts could levy up to \$32,000,000 with a portion of the permissive 80 mill levy and it would still be a break-even situation for North Dakota citizens with regard to the effects of this bill on total tax liability.

In addition, if we look at the ever-escalating taxable value in school districts and the mill levy creep from year to year, there is a significant increase in taxes for local school district patrons. Total taxable value for the State in the 03-04 school year was \$1,468,087,318. The average general fund mill levy for that year was 193.93 mills. Total taxable value for the State in the 04-05 school year was

\$1,532,751,262. The average general fund mill levy for that year was 195.44 mills. This represents an annual increase in taxable value of \$64,663,944. and an increase in the mill levy of 1.51 mills. That may not sound like a lot but it translates into a \$14,854,733. annual increase in local property taxes.

$(\$1,532,751,262. \times .19544) - (\$1,468,087,318. \times .19393) = \$14,854,733. \text{ increase}$

If these trends continue, and there is probably no good reason to expect they won't, the increase in local property taxes for the biennium would be \$29,709,466. It is impossible to say that, if we continue to use the old formula, taxes won't go up. Property taxes will inevitably continue their out-of-control upward spiral.

Some have suggested that this bill will cause school districts to lose 'local control'. On the contrary, the bill actually increases a school board's ability to manage its financial affairs. Because of the pooling effect of all state funding, none of the money is tied to a specific function or program. This gives boards more flexibility and control, not less.

In my discussions with others in and outside of the legislature, some have said, "Let's wait and see what the court decides". I would respond in two ways to that attitude. First, to me this is a 'head in the sand' approach to problem solving, it demonstrates an abrogation of legislative responsibility and reveals a gaping void in leadership. I cannot accept this approach and neither should any member of the legislative assembly. Second there is a deep philosophical issue here also. It has to do with separation of powers. I have heard legislators and citizens complain that the courts of this country are trying to interfere with legislative or congressional authority and responsibility by 'legislating' through court decisions and legislating from the bench. I don't believe this is true in North Dakota but in this instance it certainly could be the unintended consequences of our inaction.

If we kill this bill now, we will be resorting to our biennial and perennial posture of trying to fix a funding formula that is not fixable. I am asking for your support on House Bill 1512.

1. Explain the bill itself.
2. Review the sections repealed.
3. Review the fiscal note.
4. Review DPI print-out.

Thank you, Mr. Chairman and members of the committee. I will respond to any questions you may have.

On JPA's

These complicate the organizational structure of the delivery system for K-12. If we want to keep the state accountability for K-12 education where it belongs, (with the Legislature) and local accountability where it belongs, (with local school boards) then we should not be creating another level of administration and bureaucracy.

PROPOSED AMENDMENTS TO ENGROSSED HOUSE BILL NO. 1512

Page 19, line 28, replace "payments" with "state aid and general fund property tax levy revenue"

Page 19, line 29, remove "from all state and local sources"

Page 19, line 30, replace "payments" with "state aid and general fund property tax levy revenue" and remove "from all state"

Page 19, line 31, remove "and local sources"

Page 20, line 2, after "year" insert "and the school district has levied the maximum amount allowed under section 57-15-14 for the 2005-06 school year"

Page 20, line 3, replace "forward" with "provide to the school district from the education tax adequacy and equity fund an amount equal to" and replace "to the school district" with "determined under this subsection"

Page 20, line 4, replace "payments" with "state aid and general fund property tax levy revenue"

Page 20, line 5, remove "from all state and local sources"

Page 20, line 6, replace "payments" with "state aid and general fund property tax levy revenue" and remove "from all state"

Page 20, line 7, remove "and local sources"

Page 20, line 9, after "year" insert "and the school district has levied the maximum amount allowed under section 57-15-14 for the 2006-07 school year"

Page 20, line 10, replace "forward" with "provide to the school district from the education tax adequacy and equity fund an amount equal to" and replace "to the school district" with "determined under this subsection"

Page 20, remove lines 11 through 13

Page 20, line 19, remove "and" and replace "of this Act are effective for" with a comma

Page 20, line 20, remove "taxable years beginning after December 31, 2005. Sections"

Renumber accordingly

HOUSE BILL NO. 1512- PAGES 19 & 20 w/ Amendments

1. Tax under this chapter or chapter 57-39.2 or 57-40.2 has been paid on a previous sale;
2. Originally purchased outside this state and previously owned by a farmer; or
3. Has been under lease or rental for three years or more.

There is imposed on the gross receipts from all sales at retail otherwise taxable under this chapter a separate and additional tax of two percent.

SECTION 23. AMENDMENT. Section 57-39.6-02 of the North Dakota Century Code is amended and reenacted as follows:

57-39.6-02. (Effective after December 31, 2005) Gross receipts tax on alcoholic beverages - Exemption. There is imposed a tax of seven percent on the gross receipts of retailers from all sales at retail of alcoholic beverages. Gross receipts from sales at retail of alcoholic beverages are exempted from the tax imposed by this chapter when the sale is made to a purchaser who is entitled to a sales and use tax exemption under subsection 6 or 12 of section 57-39.2-04 on otherwise taxable sales. There is imposed on the gross receipts from all sales at retail otherwise taxable under this chapter a separate and additional tax of two percent.

SECTION 24. A new subsection to section 57-40.2-02.1 of the North Dakota Century Code is created and enacted as follows:

There is imposed a separate and additional tax of two percent of the purchase price or fair market value of property otherwise subject to taxes under this chapter.

SECTION 25. AMENDMENT. Section 57-40.3-02 of the North Dakota Century Code is amended and reenacted as follows:

57-40.3-02. Tax imposed. There is hereby imposed an excise tax at the rate of five percent on the purchase price of any motor vehicle purchased or acquired either in or outside of the state of North Dakota for use on the streets and highways of this state and required to be registered under the laws of this state. There is imposed on the gross receipts from all sales at retail otherwise taxable under this chapter a separate and additional tax of two percent.

SECTION 26. HOLD HARMLESS PAYMENTS.

1. The superintendent of public instruction shall compare the state aid and general fund property tax levy revenue to which each school district is entitled for the 2004-05 school year against the state aid and general fund property tax levy

revenue to which each school district is entitled for the 2005-06 school year. If the amount to which a school district is entitled during the 2005-06 school year is less than that to which it was entitled during the 2004-05 school year and the school district has levied the maximum amount allowed under section 57-15-14 for the 2005-06 school year, the superintendent of public instruction shall provide to the school district from the education tax adequacy and equity fund an amount equal to the difference determined under the subsection on or before June 30, 2006.

2. The superintendent of public instruction shall compare the state aid and general fund property tax levy revenue to which each school district is entitled for the 2004-05 school year against the state aid and general fund property tax levy revenue to which each school district is entitled for the 2006-07 school year. If the amount to which a school district is entitled during the 2006-07 school year is less than that to which it was entitled during the 2004-05 school year and the school district has levied the maximum amount allowed under section 57-15-14 for the 2006-07 school year, the superintendent of public instruction shall provide to the school district from the education tax adequacy and equity fund an amount equal to the difference determined under this subsection on or before June 30, 2007.

SECTION 27. REPEAL. Sections 15.1-07-28, 15.1-12-11.1, 15.1-12-11.2, 15.1-27-04, 15.1-27-05, 15.1-27-06, 15.1-27-07, 15.1-27-10, 15.1-27-11, 15.1-27-12, 15.1-27-14, 15.1-27-15, 15.1-27-16, 15.1-27-17, 15.1-27-19, 15.1-27-21, 15.1-27-32, 15.1-27-33, 15.1-27-36, 15.1-27-37, 15.1-27-38, 15.1-27-40, and 15.1-28-03 of the North Dakota Century Code are repealed.

SECTION 28. EFFECTIVE DATE. Sections 1, 12, 13, 14, 15, 16, 17, 18, and 19 of this Act are effective for taxable years beginning after December 31, 2004. Sections 20, 21, 24, and 25 of this Act are effective for taxable events occurring after June 30, 2005. Sections 22 and 23 of this Act are effective for taxable events occurring after December 31, 2005.

TESTIMONY ON HB 1512
SENATE EDUCATION COMMITTEE

February 28, 2005

By Steve Swiontek, Superintendent, Devils Lake Public Schools
662-7640

Chairman Freborg and Senate Education Committee Members:

My name is Steve Swiontek, Superintendent of Devils Lake Public Schools. Thank you for this opportunity to address this committee in regards to House Bill 1512.

I am here to testify in favor of HB 1512. As a school administrator of one of the plaintiff school districts in the North Dakota School Funding Lawsuit, I would like to commend the House of Representatives and the House Education Committee for the work that they have put into this bill. The proposed legislation represents proactive and progressive thinking and may very well end the pending litigation over the current inequitable and archaic funding legislation presently in place. The lawsuit is about the children of this State, and their right to receive a constitutionally adequate education. It is also about the funding inequities inherent in the present legislation. HB 1512 represents a great first step toward solving these funding issues. This bill completely overhauls an antiquated system that was put into place back in the 1970's. HB 1512 rolls back property taxes and places the majority of financing elementary and secondary education back on the shoulders of the State of North Dakota (The State of North Dakota has the constitutional responsibility to provide a uniform system of free public education, Article VIII, Section 2 of the North Dakota State Constitution).

HB 1512 is a major change in the funding of elementary and secondary education in the State of North Dakota. Some will say that you are raising taxes, but in reality you are only shifting taxes from property to income and sales taxes. In the Devils Lake School District alone, reducing general fund levies by 105 mills will result in savings of: \$236.00 on a \$50,000 home, \$472.50 on a \$100,000 home, and \$230.00 on 160 tillable acres. Some will say that this provides property tax relief to those who own land in North Dakota, but live in another state. Certainly most of these out of state people who own this land, rent it for recreational or hunting purposes. I believe that these hunting and recreational activities that take place on this land will generate additional income taxes due to the income tax surcharge found in this bill. Others will fear that by placing a cap on school district levies other political subdivisions will be waiting to take them over; therefore, there will be no property tax relief. County and city governments, for the most part, already have caps in place, and most have reached those caps. Obviously if you are going to change a funding system from a property tax based system you must generate revenue to compensate. By using an income tax and sales tax system you can provide for adequacy and equity. And some will say that the additional sales taxes found in this bill will encourage people to do more shopping in other states. People protested when Fargo and then Grand Forks increased their sales tax in order to build dome stadiums. I do not

believe either community suffered economically from those additional sales taxes, in fact I believe both cities grew considerably.

It would be easy for this committee to say that this type of legislation is just too revolutionary for North Dakota to attempt at this time, and, therefore, let it die. I recently read Senator Freborg's comments in the Grand Forks Herald (February 20, 2005) regarding this bill, and he stated that he was a little hesitant regarding HB 1512 because it is such a radical change without adequate time to look at the pros and cons. However, the Devils Lake School District has been waiting for over 16 years for a change in the funding system for elementary and secondary education. The North Dakota Supreme Court stated in the case, Bismarck Public School District No. 1 v. State, 511 N.W.2d 247, "Because we accord respect to the coordinate branches of government, and we trust that they will act to remedy the disparate effects of the statutory method for distributing funds for education." The Supreme Court of North Dakota made this statement in 1994, what has been done since that time?

To close, I ask you, why wait for the outcome of a trial and the possibility of a verdict that may be extremely difficult to implement, when you have the instrument that can provide both adequacy and equity to the education funding system of North Dakota before you? I ask you to strongly consider HB 1512 and give it a do pass.

Senator Freborg and Education Committee Members:

My name is Warren Larson and I am Superintendent of Schools for the Williston Public School District # 1.

I am testifying today in support of HB 1512.

It is my observation that the passage of this bill would put North Dakota legislators in the forefront of their peers around the United States.

They would be one of the first pro-active groups of legislators in the nation.

Well over 30 states have allowed the courts to force them into more realistic methods of funding to meet the needs of elementary and secondary children.

North Dakota legislators are attempting to proactively make the change themselves, hoping to alleviate potential court intervention.

My hat is off to you for your foresight and visionary work.

HB 1512 has many positive features:

-it appears to be working toward a more equal and adequate collection of taxes and their subsequent distribution to the needs of elementary and secondary children.

-it eliminates the past in-fighting of big vs. small, east vs. west, rural vs. city.

All are treated as equals and those with greater needs are dealt with fairly.

-although some declare this a new tax, I feel it more appropriately is a shift in taxing.

-it moves from the 1900's version of taxation, or property tax, and shifts the process to sales and income tax.

-according to my dusty old Webster dictionary, property is defined as anything owned, land, goods, real estate.

-therefore, should not property tax be for the upkeep and management of . . . property . . . not children?

-the virtues of a significant lowering of property tax are of a HUGE benefit to those who own property, many, many, of whom are on fixed incomes.

-those on fixed incomes constantly struggle to make ends meet, and high property tax is a further detriment to their very existence.

-on the contrary, those on fixed incomes or low incomes would not see as negative an impact from the basic premise of this bill.

-those of limited income or those on fixed incomes are generally not high consumers.

-property tax does not allow such discretionary power on their part.

Several years ago, the legislature had as its goal to fund elementary and secondary education at a 70% level.

This bill meets that long sought after goal.

While no plan is perfect for everyone, this is the best we have seen, and deserves your careful consideration.

I would ask you to pass HB 1512 and proactively show the nation that North Dakota legislators are "can-do" leaders, and have the needs of all of the children of North Dakota foremost in their minds.

A handwritten signature in black ink, appearing to read "Warren Larson", is written at the bottom of the page.

Senate Education Committee

Re: HB 1512 ~~Continuing contract after January 1st~~

Date: February 28, 2005

The Honorable Layton W. Freborg
State Senator
State Capitol Building
600 East Boulevard
Bismarck, ND 58505-0360

Mr. Chairman and members of the Senate Education Committee:

My name is Paul Stremick, Superintendent of Grafton Public Schools. I am here to testify in favor of HB1512.

HB1512 calls for an overhaul of the current funding scheme. The new funding formula provides for a shift from local property tax to state dollars. Not only does it provide tax relief but also it will limit the disparity in local financial efforts and educational opportunities that exist today. The funding formula also allows for local discretion in programs and funding, in the form of an 80 mill optional levy.

In essence, this bill provides for increased state funds, property tax relief, equity and local discretion. These characteristics were outlined in a resolution, which was unanimously passed by the North Dakota School Study Council. (Resolution attached)

The funding formula within HB1512 is based on current research. It provides funding based on characteristics of students. This bill provides funding to meet the needs of all students no matter which school district they reside in.

The sponsors of this bill should be commended for their futuristic thinking and for addressing the needs of ALL students in North Dakota.

Thank you for the opportunity to submit this testimony. If I can respond to any questions, or if I can provide any more information that may be useful to you, I would be most happy to do so.

Funding Equity and Adequacy in North Dakota

In November of 1980 the North Dakota Legislature established an intent to fund education in the state. Section 57-51.1-08 of the NDSCC states;

It is the intent of the electors of the state of North Dakota and the legislative assembly to fund public education in North Dakota at the level of seventy percent of the educational cost per student, as determined under the provisions of chapter 15.1-27.....

In addition, 15-40.1-06 of the NDSCC did state; (this language has now been removed)

It is the intent of the legislative assembly, not considering any separate and supplemental payments as may be provided by law, to support elementary and secondary education in this state from state funds based on the educational cost per pupil.....

Some progress was made toward that goal in the early 1980s. However, since that time there has been a continued decrease in the level of state support of education. In 1986-87, state dollars financed 53% of the cost of education. In 2002-03 state dollars financed 42% of the cost. The result of this decrease, has required local districts to increase local property taxes to cover the ever-increasing cost of educational mandates by the state and federal governments, and to cover the cost of providing a quality educational program.

Each district has a varying ability to generate these dollars locally. This difference, while it may be based on either an ability or a desire to increase the local effort, has resulted in increased disparity in the educational programs among districts and an increased disparity in the dollars spent or available to be spent on educational program in districts. This shift away from state dollars to local dollars has also increased the disparity in local effort and local tax burden on property tax payers.

Reliance on property taxes to support education would be significantly less today if state support of education had kept pace with increasing educational cost. Additionally, the disparity among districts in local effort and educational opportunity would not be as evident as it is today.

Funding for education in the state needs to change. This change needs to be addressed at the state level. Adequacy of funding, and equity in distribution are more achievable with state funding sources than with local funding sources. In addressing this change, the formula should not create a different disparity than exists today, it should solve the disparity, while maintaining some local discretion related to educational program and local financial support.

February 28, 2005
Testimony on HB 1512
Joe Westby, NDEA

Good morning Chairman Freborg and members of the Senate Education committee, my name is Joe Westby and I represent over 8,000 members of the NDEA. I am here to support many of the concepts embodied in HB 1512. The NDEA has stood before legislative committees numerous times in the past and supported improving funding for public education by placing greater reliance on sales and income tax and less reliance on property tax. HB 1512 does that.

Studies on improving funding for public education financed by our organization in 1986 and 1988 by Gary Hoachlander and Associates revealed at that time that the funding formula in place then was basically sound but severely under funded. He recommended equity could be improved with a significant increase in the mill deduct and the infusion of much needed new dollars. Most funding formulas will contain some inequity in the formula. It is difficult to craft a perfect method. Even this bill, which tries to reduce inequity by relying to a much greater extent on sales and income tax, has built-in inequity. Inequities in formulas, however, become exacerbated if the formula is seriously under funded, as Hoachlander found.

More recently, Augenblick and Palaisch, in their adequacy study found North Dakota's funding of public education to be deficient by \$198 million per year. Again, the under funding of public education is validated by another school funding expert.

This under funding affects the ability of school districts to provide high quality educational programs for its students. One of those indicators it affects is teacher salaries. North Dakota reached a high point in its teacher pay in 1983 with a ranking of 30th in the nation. Since then, however, we have been on a downward spiral and bottomed out at 50th, remaining there for about 10 years until the FTE payments targeted to teacher pay were put in place by the 2001 Legislature. There has been a slight improvement to 48th this year, some of which is due to the states of Alabama and Oklahoma focusing on putting resources into the rapidly escalating cost of medical insurance rather than salaries. Without continuing the effort begun in 2001, North Dakota will soon sink to its former position.

While we support the effort of Representatives Haas and Herbel and commend them for their effort in HB 1512, we do have some concerns that we think need to be addressed to make this bill better. One very obvious one to us is the absence of the teacher compensation provision passed in 2001. It needs to be sustained and improved upon if we are to continue to make progress in retention and recruitment of fully licensed, highly qualified teachers for North Dakota's students. The 70 percent of new money received by school districts dedicated to teacher compensation is also not included in this bill. We think that needs to be remedied as well.

With respect to the mix of taxes used to provide the needed revenue for this bill, we are concerned is that there is too great a movement off the property tax. Property tax is a stable source of funding for schools. It does not fluctuate up and down the way income and sales taxes do as the economy ebbs and flows. Income and sales taxes tend to be growth taxes. As our economy improves, revenues from these sources increase. But, on the other hand when recessions come, sales and income revenues might dip causing shortages in needed revenue for school funding. Therefore, some of the school funding formula needs to have a property tax component. Perhaps the 80 mill levy limit on local school property tax should be increased to 150 mills, or thereabouts. Certainly, North Dakota's income tax ranking 41st in the nation can be increased, perhaps even more than this bill currently

proposes. It, along with a smaller reduction in the property tax, could perhaps make the sales tax increase somewhat smaller.

Over the past ten years, from 1994-95 through 2004-05, the per pupil cost of education, according to DPI numbers, has increased 83.3 percent. The total of all per pupil payments from state sources has increased 75.4 percent, but the average teacher salary over that same period of time has only increased 38.5 percent and still only ranks 48th in the nation, as I stated earlier.

We strongly recommend if this bill is to pass, it must contain enough additional funding for schools to significantly improve teacher and support staff compensation. We also recommend the governor's budget recommendation of improved minimum teacher salaries be included along with enough funding to ripple it through the salary schedules.

We began building improved compensation for teachers and school support staff in the 2001 Legislature, let's not abandon that effort now. We have a lot of progress to make and it will take several legislative sessions to get there.

TRENDS IN NORTH DAKOTA PER PUPIL COSTS/PAYMENTS

Year	Actual Cost Per Pupil	Foundation Payment	Tuition Apportionment	Teacher Comp Reimbursement	Total From State Sources	Cost From State Sources
1981-82	\$2,392	\$1,425	\$98		\$1,523	63.7%
1982-83	\$2,477	\$1,353	\$158		\$1,511	61.0%
1983-84	\$2,577	\$1,400	\$176		\$1,576	61.2%
1984-85	\$2,851	\$1,350	\$202		\$1,552	54.4%
1985-86	\$2,960	\$1,425	\$209		\$1,634	55.2%
1986-87	\$2,949	\$1,367	\$216		\$1,583	53.7%
1987-88	\$3,041	\$1,400	\$215		\$1,615	53.1%
1988-89	\$3,213	\$1,385	\$206		\$1,591	49.5%
1989-90	\$3,427	\$1,411	\$199		\$1,610	47.0%
1990-91 ¹	\$3,425	\$1,480	\$198		\$1,678	49.0%
1991-92	\$3,677	\$1,552	\$197		\$1,749	47.6%
1992-93	\$3,701	\$1,542	\$198		\$1,740	47.0%
1993-94	\$3,772	\$1,570	\$198		\$1,768	46.9%
1994-95 ²	\$3,850	\$1,636	\$198		\$1,834	47.6%
1995-96	\$4,016	\$1,757	\$207		\$1,964	48.9%
1996-97	\$4,223	\$1,862	\$209		\$2,071	49.0%
1997-98	\$4,464	\$1,954	\$216		\$2,170	48.6%
1998-99	\$4,747	\$2,032	\$223		\$2,255	47.5%
1999-00	\$5,137	\$2,145	\$248		\$2,393	46.6%
2000-01	\$5,494	\$2,230	\$250		\$2,480	45.1%
2001-02 ³	\$5,799	\$2,287	\$300	\$81.32	\$2,668	46.0%
2002-03 ⁴	\$6,330	\$2,347	\$300	\$243.49	\$2,890	45.7%
2003-04 ⁵	\$6,675	\$2,509	\$335	\$244.78	\$3,089	46.3%
2004-05 ⁶	\$7,060*	\$2,623	\$335	\$258.58*	\$3,217	45.6%

All data provided by DPI

- 1 A supplementary emergency appropriation of \$7 million was made in addition to the \$1,480 foundation aid payment.
- 2 A \$46.25/pupil supplementary payment was made at the ending of the biennium in addition to the \$1,636 foundation aid payment.
- 3 Includes Teacher Compensation Reimbursement (\$8,768,010 TCR / 107,823.35 students)
- 4 Includes Teacher Compensation Reimbursement (\$25,691,030 TCR / 105,511.86 students)
- 5 Includes Teacher Compensation Reimbursement (\$25,438,618 TCR / 103,923.34 students)
- 6 Teacher Compensation Reimbursement estimate (\$25,677,035 TCR / 99,300 students)

* Estimate

SUSMMARY OF TRENDS IN ND PER PUPIL COSTS/PAYMENTS COMPARED TO CPI AND AVERAGE NORTH DAKOTA TEACHER SALARIES

The chart entitled "Trends in North Dakota Per Pupil Costs/Trends" is our compilation of the historical data related to actual per pupil cost, the foundation payment per year, the tuition apportionment payment, the teacher compensation payments, the total of all of these payments from state sources and the percentage of per pupil cost provided by the aforementioned state payments.

Listed below is a summary of the data on this chart:

	<u>94-95</u>	<u>2004-05</u>	<u>Total % Change</u>	<u>% Change/year</u>
Per Pupil Cost	\$3,850	\$7,060*	83.3%	8.33%
Foundation Payment	\$1,636	\$2,623	60.4%	6.03%
Total, State sources	\$1,834	\$3,217	75.4%	7.54%
CPI	149.4	189.9	27.1%	2.71%
Avg. Teacher Salary	\$26,327	\$36,468*	38.5%	3.85%

*estimate

HB 1512 - Senate Education Committee

Good morning Chairman Freeborg, and distinguished Members of the Senate Education Committee.

My name is Kerry Schorsch. I am a farmer, rancher and businessman. I have been a North Dakota township officer for over 20 years and I also serve on the state Board of Directors of the North Dakota Township Officers Association.

I have come here this morning on behalf of the North Dakota township officers to ask you to support this House bill number 1512.

The State Board of Directors of the North Dakota Township Officers Association discussed this bill in length at our last board meeting, one week ago today. At that meeting, the state board unanimously passed a motion asking you to vote yes on this bill.

The township officers feel that this bill provides a better method of adequately and fairly collecting and distributing money to fund our state's schools than the present method of property taxation. It also wisely provides a means for school districts to levy additional mills if the new formula leaves them short of funds. This appears to be a win-win situation for the taxpayers as well as the school districts.

Your yes vote on this bill will be most appreciated and well received by the 6,200 members of the North Dakota Township Officers Association.

Please vote yes on House Bill 1512.

TESTIMONY OF DONALD FORSBERG, EVP
INDEPENEDENT COMMUNITY BANKS OF NORTH DAKOTA
HB 1512

February 28, 2005

Good morning Chairman Freborg and members of the Education Committee, for the record, my name is Don Forsberg, I am the Executive Vice President of Independent Community Banks of North Dakota. I am here today to strongly oppose HB 1512 not for its redistribution but because it is a 33% state income tax increase.

Members of the Education Committee, the member banks of North Dakota recognize that this bill attempts to address the inequities of school funding across the state of North Dakota. ICBND also recognizes that this bill also attempts to provide a more level playing field for all of the school children across the state regardless of whether they live in a "wealthy" or "poor" property tax district.

However, while the bill spends considerable time in addressing the redistribution formula and shows considerable thought process in this portion of the bill it appears the funding part of the bill received less attention and thought. It is this part of the bill that ICBND is opposed to. Following are some of the concerns that ICBND has with regard to the funding mechanism.

- This is a 33% state income tax increase for all individuals, businesses and taxpaying financial institutions.
- Property tax owners go from being one of the largest sources of funding for school education to potentially very little or no funding for schools.
- One of community banks largest competitors for customer services, credit unions pay no federal or state income tax. This bill as is will continue to

widen this advantage. Consider there are 5 credit unions in this state with more than \$100 million dollars in assets and millions of dollars in income which are not paying taxes. Yet 85% of the banks in this state are smaller than these 5 credit unions and every one of them must pay their share of income taxes and compete with these large institutions.

- Another direct and multi-billion dollar competitor, Farm Credit System, pays federal and state income taxes on only a portion of its income with another significant portion being tax exempt.
- The increase in sales tax of 40% also has the potential to seriously impact sales of business along border communities. This could impact the financial health of these businesses and potentially their credit standing.
- The 2003 legislative session passed a bill to address the higher tax rates regular corporations paid in order to show North Dakota as a low tax state.

In summary, the funding portion of this bill results in a 33% income tax increase for all income tax paying citizens, businesses and financial institutions in this state while giving property owners a 75% tax break or taking property owners out of school funding all entirely. In addition, the funding mechanism will again lower North Dakota in the business friendly economic rankings because of this tax increase. While, ICBND does recognize the need for and supports changes in the school distribution funding process, this bill goes too far and creates significant inequities for funding these changes. We strongly urge you to vote to oppose this bill. This concludes my testimony and I will attempt to answer any questions you may have.



**Testimony of David Straley
Greater North Dakota Chamber of Commerce
Presented to the
Senate Education Committee
February 28, 2005**

HB 1512

Mr. Chairman and members of the Senate Education Committee, my name is David Straley. I am here today representing the Greater North Dakota Chamber of Commerce. Other associations and companies which share our views include: Economic Development Association of North Dakota, Independent Community Banks of North Dakota, North Dakota Automobile Dealers Association, North Dakota Bankers Association, National Federation of Independent Businesses, North Dakota Hospitality Association, North Dakota Implement Dealers Association, North Dakota Petroleum Council, North Dakota Petroleum Marketers Association, North Dakota Retailers Association, and Qwest Corporation. We urge you to oppose HB 1512.

First of all, I would like to make it clear that our opposition is not about how education should be funded in this state, but it is about affecting economic development and the overall corporate image of North Dakota. We are opposed to raising taxes on income of corporations, financial institutions, and individuals. This increase in taxes would have a devastating effect on business and economic development in North Dakota.

Last session, the North Dakota Chamber and many others worked hand in hand with the legislative assembly to improve the corporate income perception problem by lowering the corporate income tax rate by eliminating the federal income tax deduction for corporations. That change made North Dakota appear more competitive with other states.

We are also opposed to raising the sales tax by two percent. We believe this increase would have a drastic impact on revenue streams across North Dakota communities. For example, North Dakota is currently already at a disadvantage because Montana has no sales tax, and Minnesota has no sales tax on apparel and clothing. This bill, if passed, will put North Dakota businesses at an even greater disadvantage to neighboring states. Do we really want to do this?

Currently, North Dakota businesses have consistently been exceeding sales tax projections by approximately nine percent. We are proud to have such numbers for North Dakota in sales tax revenue. We are afraid this bill passes, it will impede consumer spending in North Dakota, thus lowering the state's sales tax revenue.

Thank you, Chairman Freborg and members of the Senate Education Committee. We urge a **DO NOT PASS** for HB 1512. Thank you and I would be happy to answer any questions at this time.

Senate Education Committee

February 28, 2005

HB 1512 Testimony by North Dakota Farm Bureau

presented by Sandy Clark, public policy team

Good morning, Chairman Freborg and members of the committee. For the record, my name is Sandy Clark and I represent the 27,500 family members of the North Dakota Farm Bureau. We appreciate the opportunity to provide testimony on HB 1512.

NDFB opposes HB 1512. While NDFB appreciates the efforts to reduce property taxes, there is no guarantee that the 80-mill cap won't be increased in future Legislative Sessions. As a result property taxes could be back where they are now, plus taxpayers would be paying the increased income and sales taxes.

While we support this concept of increased income taxes and reduced property taxes, we also believe that this needs to be a long term solution with availability for growth without going back to property taxes for future revenue growth.

We understand that some states have used a similar method for education funding and within ten years, the property tax level was back up again. The only way to guarantee property tax relief would be a Constitutional Amendment.

We're also concerned that this bill is not revenue neutral. HB 1512 represents a \$149 million tax increase, so this bill really represents a tax increase, not property tax relief. With the 80 mill cap, 43% of property tax relief is immediately lost.

Despite NDFB's opposition to this particular bill, our members support the concept of increasing income tax, with a corresponding reduction in property tax,

to provide state funding for K-12 education. We particularly like eliminating the mill levy deduct. Therefore, we believe this concept deserves further discussion and review. We hope you will consider turning this bill into a study resolution.

We commend Reps. Haas and Herbel for their efforts to reduce property taxes and seek equity and adequacy in public education. While this is a bold, new approach to education funding, our members believe this change is too major to adopt without adequate analysis and discussion by taxpayers, school officials and legislators.

As it stands, NDFB would respectfully request a "do not pass" recommendation on HB 1512. Thank you for your consideration. If you have any questions, I would try to answer them.

Grenora Public School

Grenora Public School District No. 99

P. O. Box 38 • Grenora, North Dakota 58845-0038 • Phone 701-694-2711

Nancy L. Wisness, Superintendent/HS Principal

Betty Lundby, Elementary Principal

February 28, 2005

The Honorable Layton Freborg and
Members of the Senate Education Committee
State Capitol Building
Bismarck, ND 58505

Dear Senator Freborg:

My name is Nancy Wisness, and I am the superintendent for the Grenora Public School District #99. We are a small but necessary K-12 district located in the northwestern corner of the state.

I am here today on behalf of my school board to speak in opposition of HB 1512. This bill will have a detrimental effect on our school. Our current levies and ADM generate \$1,005,800. Under the new formula we would only receive \$685,749, leaving us short \$320,051. By levying 80 mills we would be able to raise \$272,024 leaving us short over \$48,000. Under this bill we would be held harmless and would be given the additional \$48,000 for two years. I am concerned at what will happen when those two years are up.

In your rush to remedy those schools who are involved in the lawsuit, you would be negatively impacting many other school districts in the state. Please give this bill your careful consideration.

Sincerely,

Nancy L. Wisness

Nancy L. Wisness, Superintendent
Grenora Public School District #99

District Projection

Current								Projected				80 Mill					
ID	DNAME	Dtype	Local	County	State	Federal	Total	Local	County	State	Grants	Federal	Total	Change	Incr	Optional Levy	
52026 Fessenden-Bowdon		1	1,097,182	-	850,842	51,588	1,999,612	17,170	-	1,122,025	49,453	51,588	1,240,236	(759,376)	-38%	577,448	
52035 Pleasant Valley		2	178,619	-	78,318	5,655	262,593	(941)	-	192,645	1,839	5,655	189,199	(63,394)	-24%	78,033	
52038 Harvey		1	1,754,094	-	1,559,514	221,452	3,535,060	226,277	-	2,368,541	97,615	221,452	2,913,886	(621,174)	-18%	671,110	
52039 Sykes		1	366,937	-	290,158	60,994	718,090	81,339	-	460,855	30,863	60,994	634,052	(84,038)	-12%	135,345	
53001 Williston		1	4,486,461	522,166	7,929,777	1,802,779	14,741,183	664,341	522,166	13,290,992	427,498	1,802,779	16,707,776	1,966,593	13%	1,355,495	
53002 Nesson		1	652,301	55,780	650,706	117,488	1,476,275	61,298	55,780	958,544	40,519	117,488	1,233,629	(242,646)	-16%	262,606	
53006 Eight Mile		1	423,051	49,408	861,347	1,152,915	2,486,721	61,298	49,408	1,247,865	61,315	1,152,915	2,674,553	187,832	8%	116,051	
53008 New		2	1,647,852	50,243	642,567	165,332	2,505,994	647,869	50,243	1,470,007	22,826	165,332	2,356,276	(149,717)	-6%	598,386	
53015 Toga		1	1,249,210	68,282	819,477	70,185	2,207,154	222,232	68,282	1,389,006	52,231	70,185	1,801,936	(405,218)	-19%	452,692	
53091 Willrose-Alamo		1	336,126	22,288	193,744	48,812	600,971	16,136	22,288	378,564	7,772	48,812	473,572	(127,398)	-21%	147,715	
53099 Grenora		1	854,747	31,604	261,200	58,249	1,005,800	19,508	31,604	566,180	10,208	58,249	685,749	(320,051)	-32%	272,024	
98000 North Dakota			338,021,461	9,731,050	328,588,132	93,925,073	770,246,716	53,509,398	9,731,050	618,582,814	20,731,446	93,925,073	796,479,780	26,233,065	3%	122,461,046	
											618,582,940					796,479,906	
											(126)					(126)	

COMMENTS ON HOUSE BILL 1512

Senate Education Committee

February 28, 2005

John Gosbee, Mandan

Mr. Chairman and members of the Committee. Thank you for the opportunity to address you. Please recommend DO NOT PASS on this bill. Attached to my comments is a proposed amendment that reflects the reality of this bill.

Our income and sales taxes are already too high. Increasing each of them by 1/3 will impose an unfair burden on low-income North Dakotans. By design, any sales tax is always regressive - it has its highest marginal impact on those least able to pay. Whatever the committee's philosophy may be on regressive versus progressive taxation, it should squarely address the fact that it will be increasing a regressive tax.

Fans of the bill tell us that property taxes will go down. Maybe they will, in the short run. But it will be just a matter of time before property taxes rise again. The political class always finds ways to spend money and raise taxes, operating on the flawed assumption that the government can confiscate my earnings and spend them more wisely than I can.

Most people don't even own real property, so they won't benefit at all. For those people, the dream of property ownership will be harder - before saving to buy a house, they'll have to pay 1/3 more in income and sales taxes. If other bills wending their way through the legislature become law, they'll be paying more in gas taxes and other transportation fees.

Will property tax savings be passed on? I doubt it. How many landlords will reduce rent? How many store owners will lower prices? If you believe they will, I've got a bridge I'd love to sell you.

Even worse, this bill will promote inflation by adding 2% to the cost of every taxable item at the store. Perhaps you have noticed creeping inflation, as I have. So far it's taking the form of slightly smaller packages at the same price. It's only a matter of time before stores just start raising prices on the small packages. Like me, some committee members are old enough to remember the Misery Index - when inflation rate plus unemployment was over 20%. Please don't help bring those days back.

Please save us the work of another referral. Please recommend DO NOT PASS on HB 1512.

PROPOSED AMENDMENTS TO HOUSE BILL 1512

On page 1 of the engrossed bill, line 16, after the semicolon, add
"to provide a short title of this Act;"

On page 1 of the engrossed bill, after line 18, insert:

"SECTION 1. Short Title. This Act must be cited as the
Inflation Promotion and Out-of-State-Property-Owners' Relief Act of
2005."

Renumber accordingly.

Proposed amendments submitted to the Senate Education Committee,
February 28, 2005, by John Gosbee, Mandan

TESTIMONY OF MARILYN FOSS ON HB 1512

Chairman Freborg, members of the Senate Education Committee, I am Marilyn Foss, general counsel for the North Dakota Bankers Association. I believe this is my very first appearance before this committee and I am looking forward to working with you on HB 1512.

I do not purport to be expert about school funding and could not competently debate whether the current system should be discarded or why. But I can tell you that HB 1512 imposes extreme tax increases on banks because banks are not large landowners. Our member banks are telling us that, for them, the property tax relief provisions of HB 1512 are not remotely commensurate with its financial institution income tax increases. I suspect you will be hearing this from many businesses.

However, HB 1512 has a negative impact which is unique to banks and which, I wager, has not been considered at all. Under HB 1512, the financial institutions tax will go from 7% to an effective rate of 9.31%. Banks, which pay the financial institutions tax, compete for business with credit unions and the Farm Credit System. These organizations do not pay the financial institutions tax or a comparable broad based income tax. On the "flip" side, HB 1512 substantially reduces property taxes which credit unions and FCS, do pay. **So, in its net effect, this bill very substantially increases North Dakota banks' taxes and thus, our costs of doing business, while at the same time giving tax relief/cost reductions to credit unions and FCS.** NDBA simply can not support a bill which carries this "double whammy" for banks and which at the same time makes non profit credit unions and other government sponsored enterprises more profitable and more competitive at the expense of tax paying banks and other taxpayers.

We also see other problems with HB 1512. This weekend, *The Bismarck Tribune* printed a letter from the Republican legislative leadership. It explained that the legislative assembly has consciously chosen to match revenue growth in the form of taxes to the growth in North Dakota's economy. We believe this is a sound approach and that it has proved to be a successful foundation for a growing economy. But, HB 1512 runs completely counter to that plan and will discourage businesses from coming to or expanding operations in North Dakota.

Last session one prong of the effort to improve the perception of North Dakota's business tax climate was to emphasize how the legislature's approach has achieved stability in taxation. If I were a corporate tax payer, I would perceive a 33% increase in all income taxes, coupled with equally large increases to state sales and excise taxes over one legislative cycle as instability because it demonstrates instability. It also says quite a bit about North Dakota's commitment to being a low corporate income tax state.

Let me summarize and close. The consideration of HB 1512 to this point appears to have been too narrow. Far more attention needs to be given to the impact beyond the increased money that the bill produces for schools because more is at issue than that. Specifically as it relates to the banking industry, the bill is unacceptable, so that NDBA is unable to support it.

To Senate Education Committee

From: Max Laird

RE: HB 1512

Senators,

I am Max Laird. I teach in the Grand Forks Public Schools and I am speaking as an individual.

I speak in support of HB 1512.

I have run for office on two occasions and lost but in preparation for both contests I have done a great deal of research into the topics of the day.

Approximately, a year ago I presented a concept to a group of GF legislators that I felt should be pursued during this legislative session. At the time I called it "shift lock". I was prepared to propose to the legislature that they should consider shifting enough dollars away from property taxes to reduce the all school districts to no more than 100 mills in property taxes. The amount shifted would have been spread over income tax and sales taxes with a distribution formula that at the time I had not yet determined.

The lock part of my proposal was that the legislature would agree that schools would be provided with adequate dollars to operate for two years and in return they would not raise property taxes for two years. The legislature, along with the DPI, and the education community would conduct research into further needs on the dispersal side of the equation. The reason for this was because I had attempted to statistically (see attached) identify a way to address all of the present school funding categories and was unable to bring them into equity in a way that was workable.

I share this with you because I am willing today to say that the disbursement method described in this bill is as close as anything I have seen for funding schools that will move us into the future. This bill should be looked at not with one eye pointed at "my" home districts but with both eyes focused on the need to reduce property taxes and the need to provide equitable funding for children state wide. There must be some way to make all schools winners for the

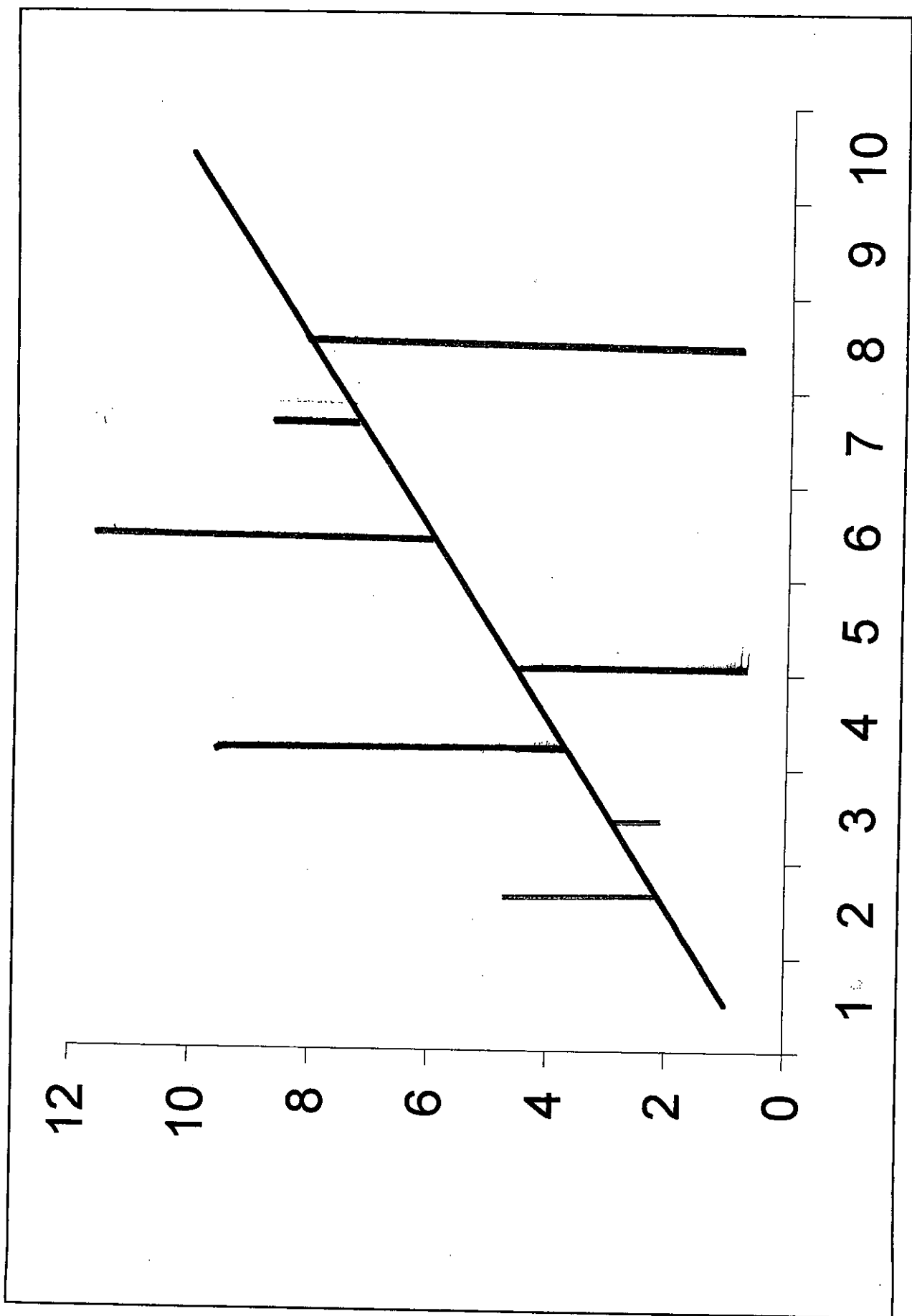
time being. In every plan there are potential problems but the children will be winners if we move toward full equity.

This proposal is not a tax increase any more than doing nothing and forcing local political subdivisions to raise property taxes is. There are many parochial arguments that will be made but the bottom line is that the present system is broken and someone in the next two years will likely have to fix it. The DPI is unlikely to be the source, nor is the education community. The courts are the likely source for the direction to fix the problem. The Governor's proposals, while generous, do not come anywhere close to solving the problem.

It takes a great deal of will to move an agenda of this magnitude. A legislative session is a very short time to comprehend all of the ramifications of this proposal. Those of us who have spent years on this problem can at the very least say that this is a huge positive step in the right direction and I would urge your support of this bill.

Thank you for your time,

Max Laird
642 th av
Thompson, ND 58278
H 701 599 2834
W 701 795 2782



Mr. Chairman, members of the Committee:

As I see it, there are two parts to this bill:

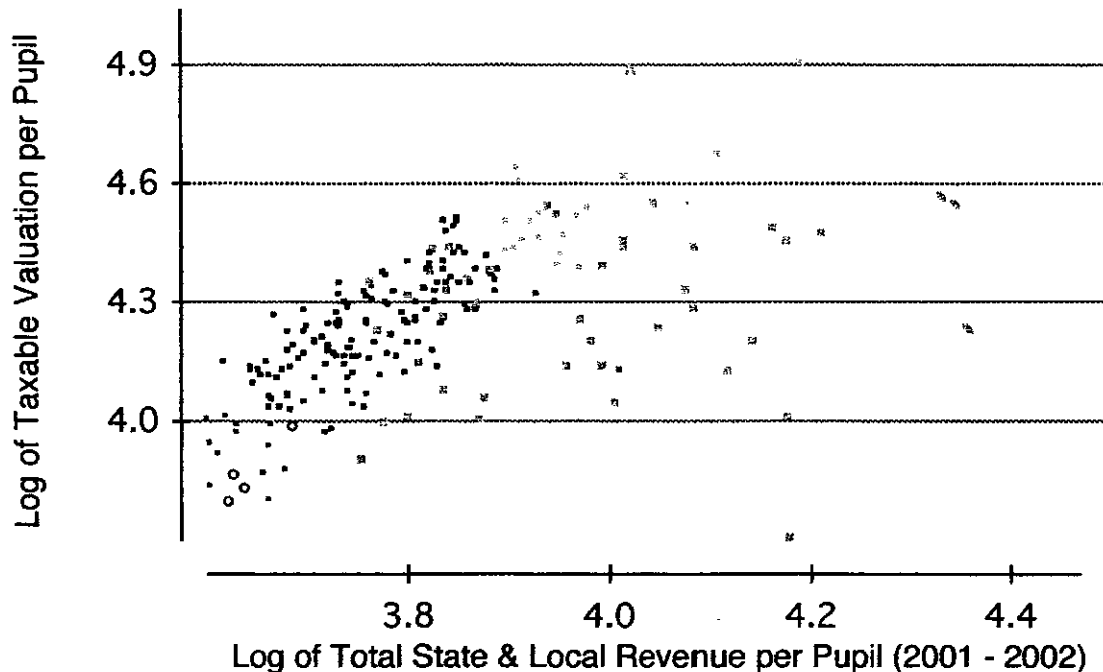
- Education Funding
- Tax Policy

It is important, if we are going to move forward that we address both of these parts. When this bill came to me for referral to a committee, I had to decide whether to send it to the Education or Finance and Tax Committee. Obviously I chose Education, but I have discussed this with some members of the Finance and Tax Committee and they are very concerned with the complexity of this tax policy. If we pass this bill, it may be the most *radical change in State tax policy - ever*.

I think we all agree conceptually that to solve the equity and adequacy problem we're facing, we need more State dollars spent on K-12 education, and less dependence on property taxes. The question is, what is the best way to accomplish this? Even if we all agree there needs to be a change, the right way to do this at this point is unknown.

It is important that the tax policy portion of this bill receive the scrutiny it deserves. We cannot accomplish that in the time remaining this session. We need to study the tax policy portion of this bill and make sure we know what we're doing before we pass a bill that may involve *dangerous unintended consequences* for the taxpayers and businesses of this state.

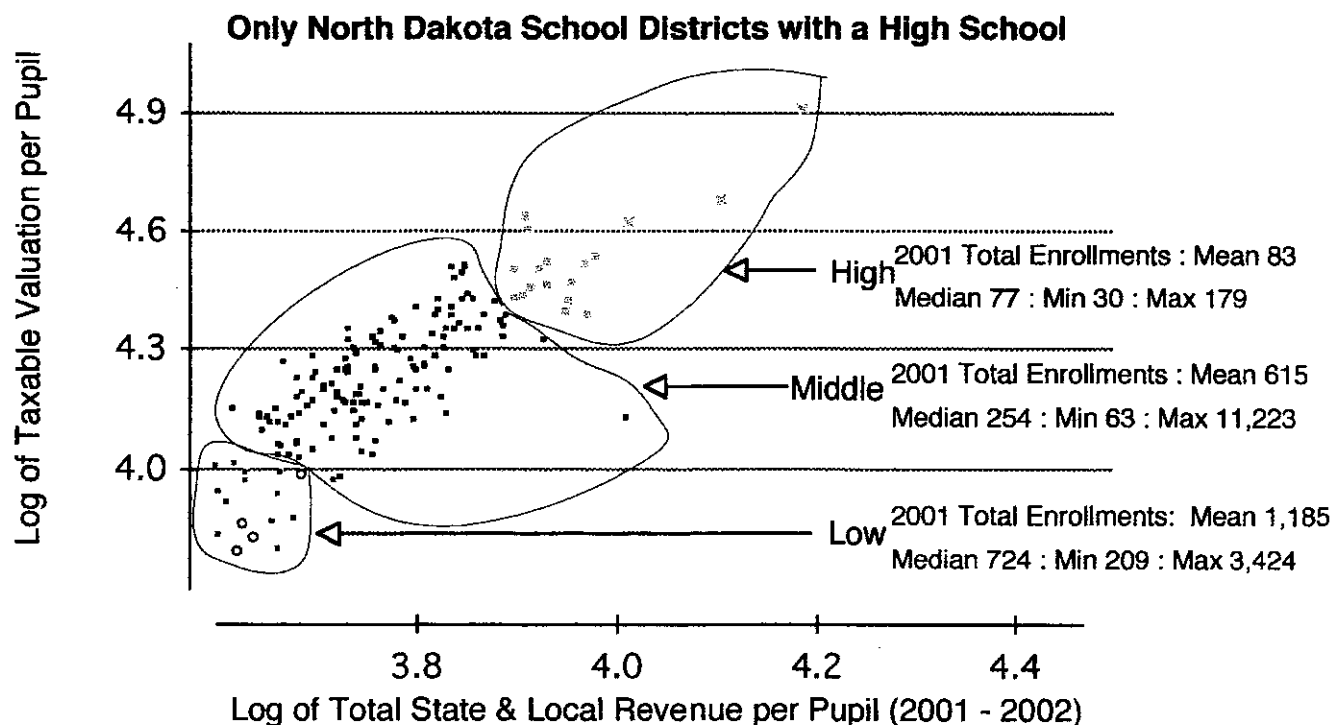
Scatter Plot Comparing a School Districts Taxable Valuation per Pupil to The School Districts Total State & Local Revenue per Pupil



○ Green points = School Districts without a High School

● Purple points = School Districts with between 50% to 60% of the student body being Native American

* Note: School Districts with 75% or greater Native American enrollments have not been included in the scatter plots because of extremely disproportionate amounts of Federal funding, compared to State and Local funding.



High Funding 8 & 10 Fri, Jul 4, 2003 at 8:08 AM

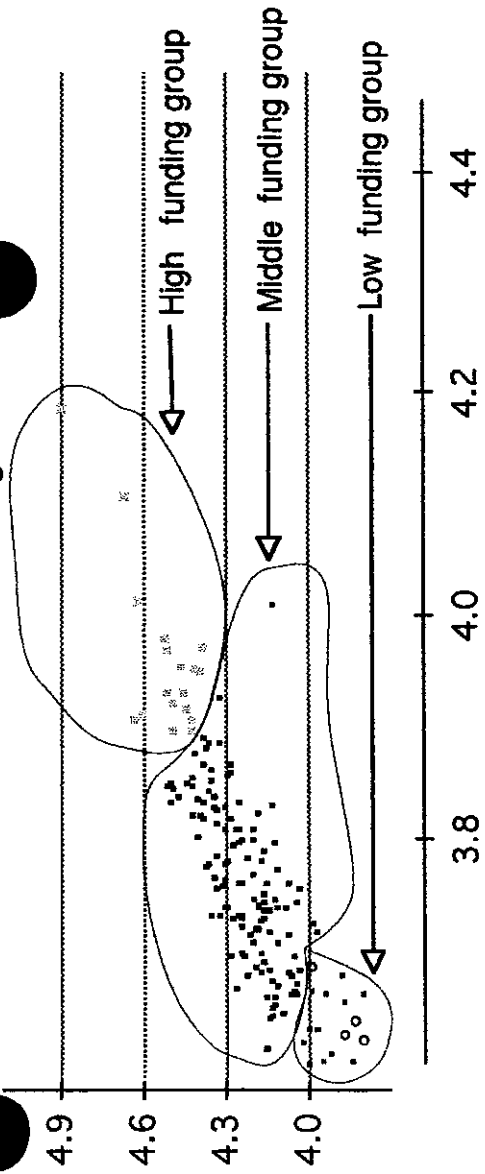
School District	G8C99	G8M99	G8L99	G8R99	G10C99	G10M99	G10L99	G10R99
Alexander Public School	29.6	42.8	33.0	29.0	64.7	74.2	56.0	64.2
Bisbee-Egeland Public School	56.1	62.2	61.4	54.4	83.8	87.3	87.4	83.0
Border Central Public School	75.7	82.6	73.1	59.1	NA	NA	NA	NA
Burke Central Public School	63.4	61.1	64.3	56.5	57.8	53.6	59.9	57.6
Edmore Public School	64.6	60.7	60.4	70.0	90.5	85.6	84.4	84.7
Goodrich Public School	53.3	61.2	46.9	57.4	62.2	62.7	58.4	67.4
Grenora Public School	59.3	67.7	60.0	52.7	60.9	65.9	63.7	64.5
Halliday Public School	59.6	54.2	71.2	61.2	71.3	64.0	60.6	72.5
Midkota Public School	58.2	76.2	61.5	55.8	61.8	58.0	72.5	64.1
N Central Public School	83.7	86.2	84.1	75.9	90.1	91.1	90.4	79.2
N Shore Public School	79.6	83.2	80.2	75.9	84.2	91.5	74.8	75.6
Neshe Public School	68.5	66.2	66.4	64.0	71.7	81.8	69.5	68.0
Newburg-United Public School	65.5	70.2	58.9	67.3	45.3	42.6	37.1	49.2
Tuttle-Pettibone Public School	58.7	71.8	70.4	51.2	61.5	69.3	67.8	57.3
Verona Public School	66.4	66.3	69.6	58.2	66.0	70.7	61.9	53.6
Wildrose-Alamo Public School	44.8	41.3	43.9	55.8	56.2	41.5	59.8	65.0
Wing Public School	54.7	71.6	52.6	47.4	67.5	72.7	70.1	69.0
Zeeland Public School	75.6	72.0	77.4	69.9	76.9	84.1	75.3	67.5

Low Funding 8 & 10 Fri, Jul 4, 2003 at 8:08 AM

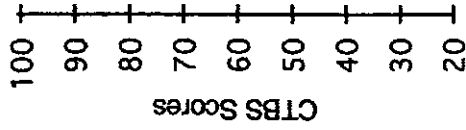
School District	G8C99	G8M99	G8L99	G8R99	G10C99	G10M99	G10L99	G10R99
Belfield Public School	60.5	73.4	55.1	66.3	55.9	63.0	49.3	53.6
Beulah Public School	74.5	71.9	75.9	72.0	79.0	82.0	78.7	72.9
Devils Lake Public School	56.7	64.9	53.7	56.3	69.8	66.9	62.8	67.2
Dickinson Public School	71.2	75.5	67.7	69.1	76.5	77.5	70.6	73.9
Eight Mile Public School	50.7	60.3	57.4	52.1	75.0	73.1	81.5	67.9
Grafton Public School	52.6	55.0	56.9	56.9	69.9	64.6	65.5	64.2
Hazen Public School	75.2	78.8	73.6	74.0	70.0	65.1	70.8	70.2
Jamestown Public School	62.3	68.6	62.0	63.3	76.7	76.9	75.0	73.3
Mandan Public School	65.6	72.5	64.2	65.6	70.9	72.9	69.3	66.0
Milnor Public School	60.0	62.8	49.2	60.8	61.1	62.1	53.9	65.8
S Heart Public School	68.6	68.5	65.6	66.8	81.4	73.6	71.1	77.4
Surrey Public School	62.7	67.0	57.2	60.1	60.9	64.8	55.6	55.8
Thompson Public School	79.0	81.3	68.0	77.3	83.7	82.5	73.9	75.8
United Public School	77.8	83.8	76.0	74.2	69.8	73.7	70.6	70.7
Washburn Public School	72.9	75.1	67.4	71.6	77.5	85.7	67.4	69.9
Williston Public School	68.7	67.4	64.5	67.5	71.6	71.1	70.3	69.4

North Dakota School Districts with a High School

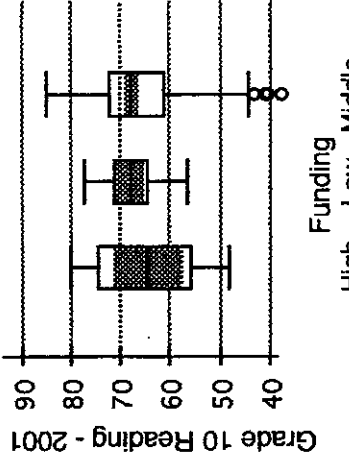
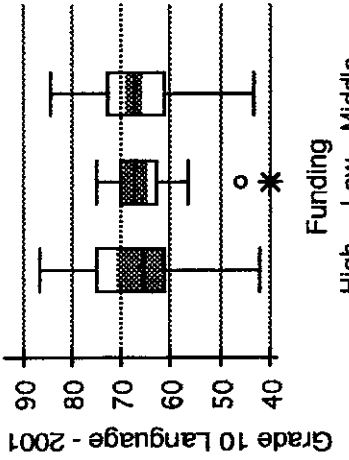
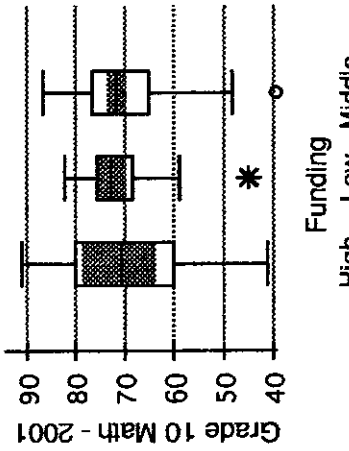
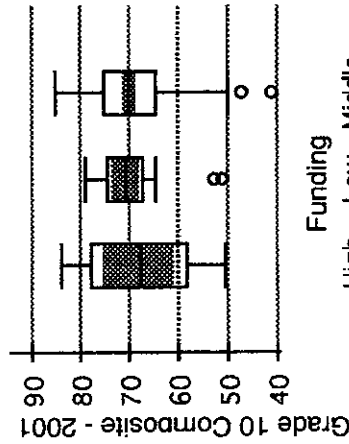
Log of Taxable Valuation per Pupil



Percentiles



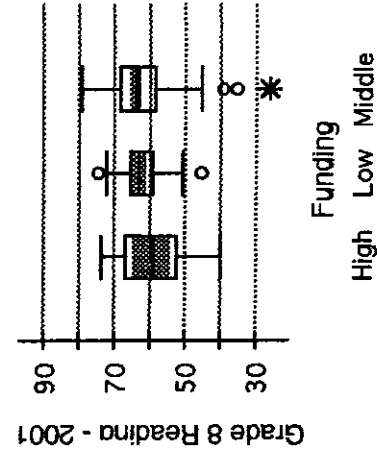
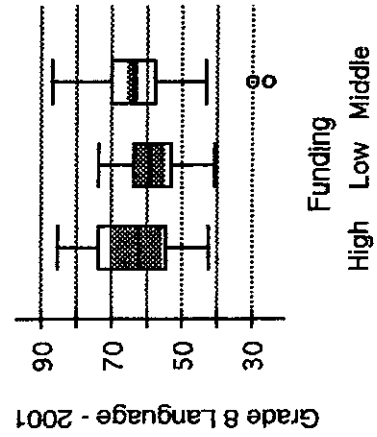
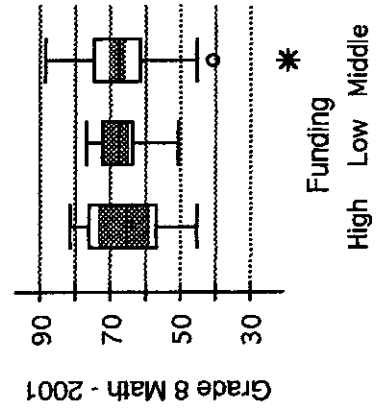
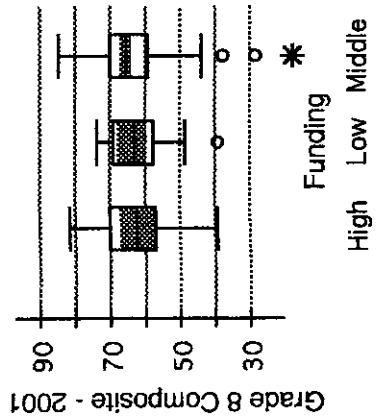
Box Plot Example



2001-2002 CTBS Scores for Grades 10 and 8, in School Districts with a High School

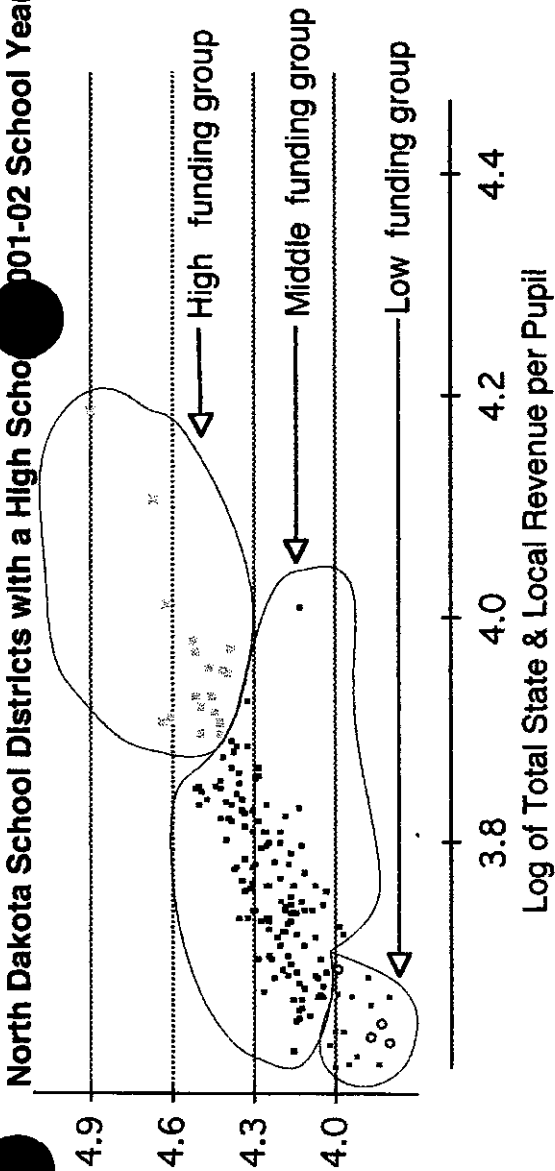
by

Funding Groups (High - Low - Middle) in the School Year of 2001 - 2002

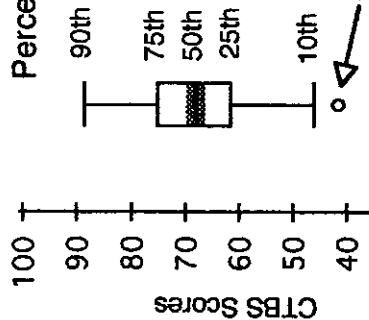


North Dakota School Districts with a High School

Log of Taxable Valuation per Pupil



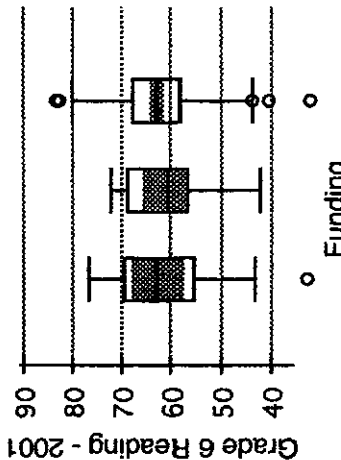
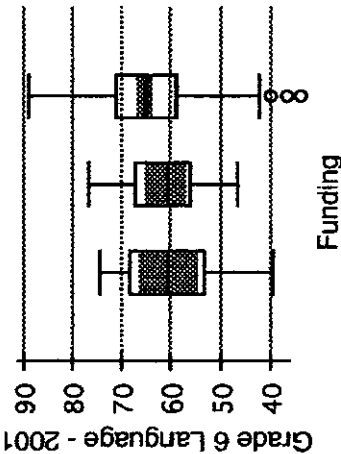
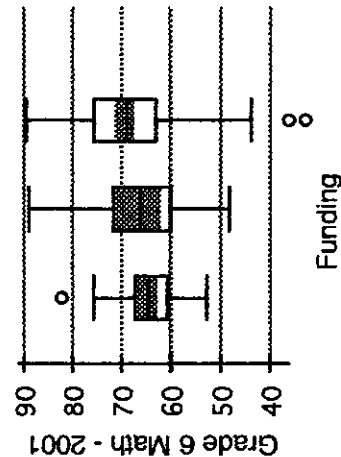
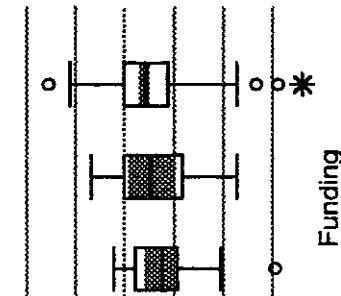
Percentiles



* Extreme outlier

Box Plot Example

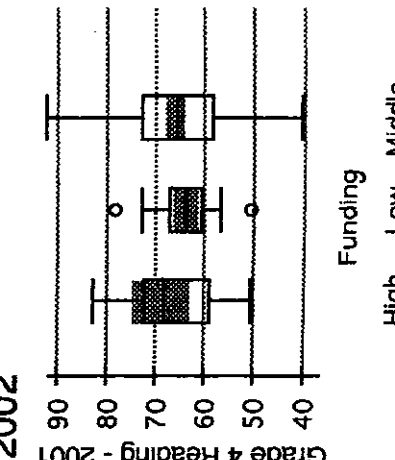
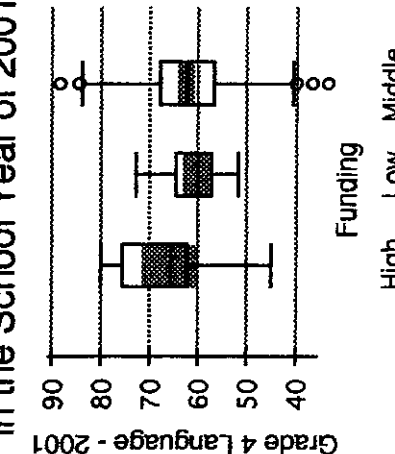
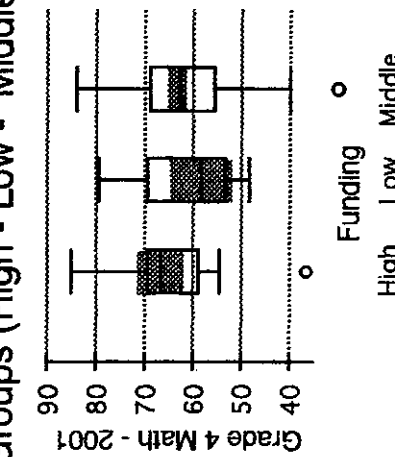
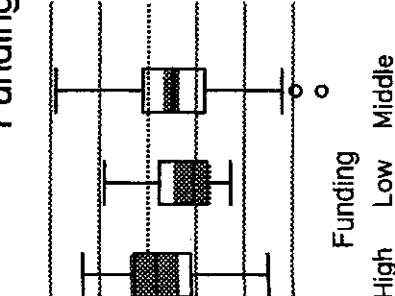
Grade 6 Composite - 2001



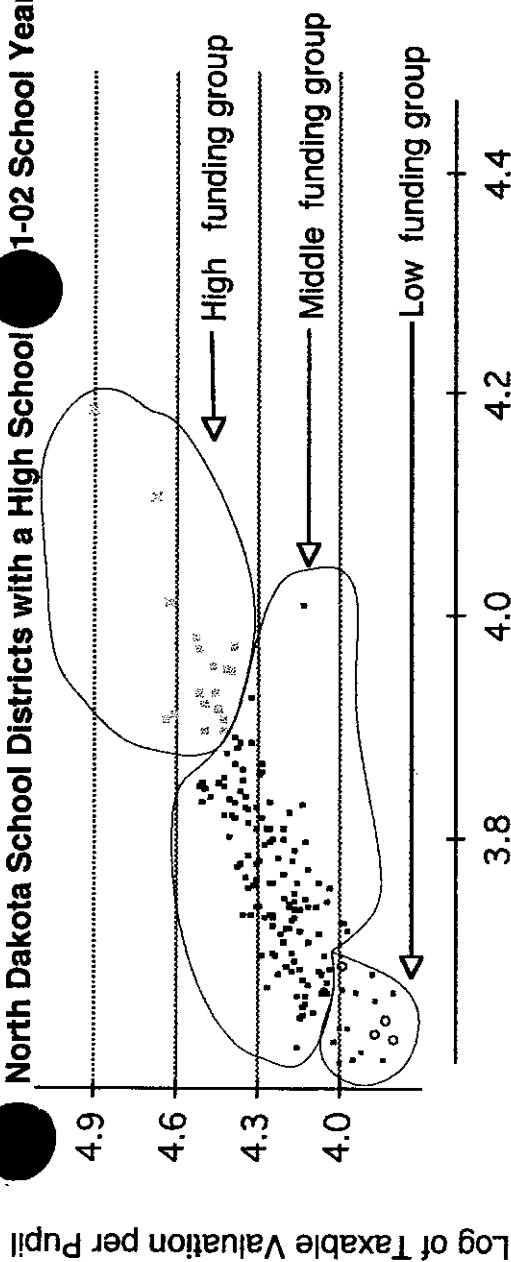
2001-2002 CTBS Scores for Grades 6 and 4, in School Districts with a High School

Funding Groups (High - Low - Middle) in the School Year of 2001 - 2002

Grade 4 Composite - 2001

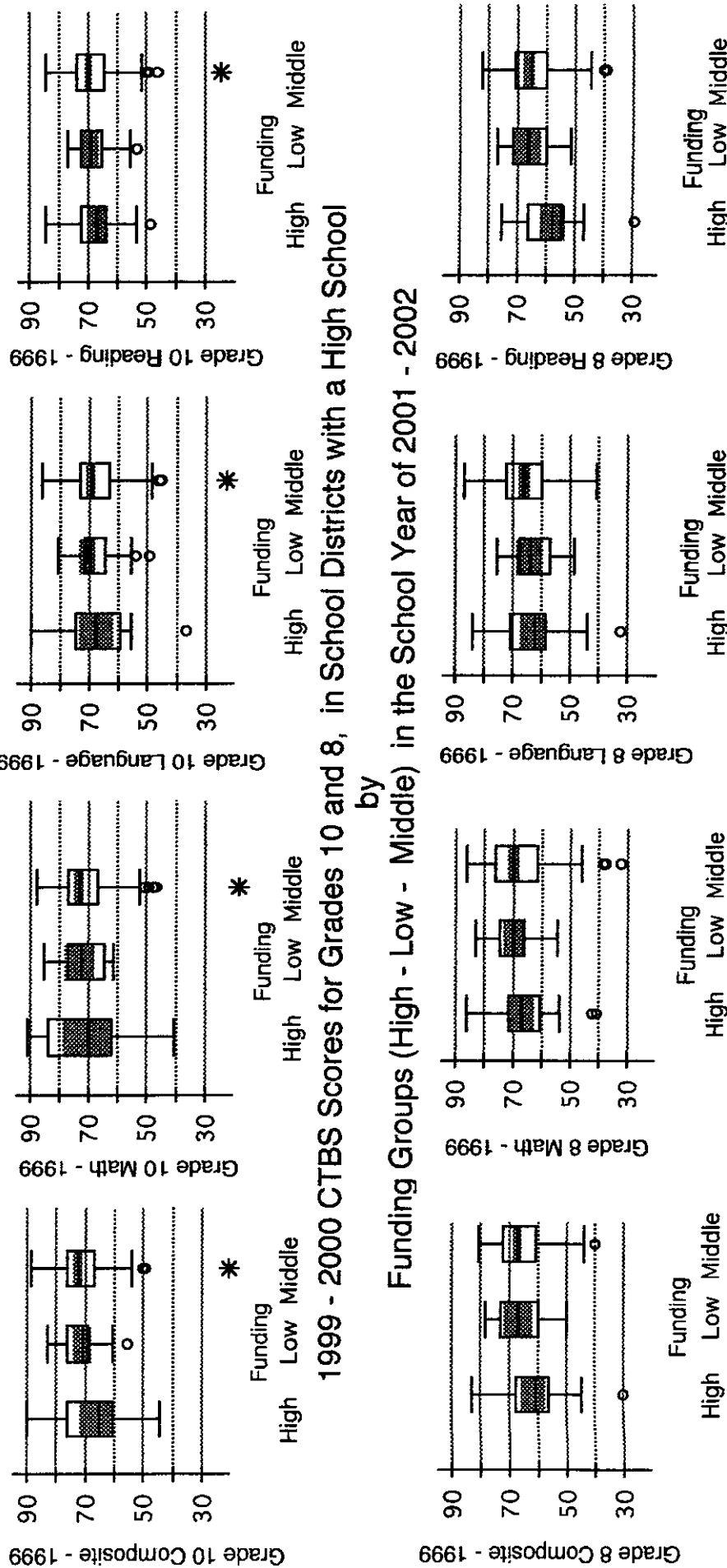
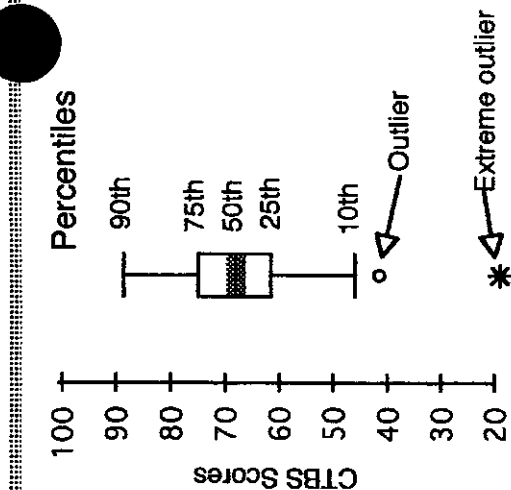


North Dakota School Districts with a High School 1-02 School Year



Log of Total State & Local Revenue per Pupil

Box Plot Example

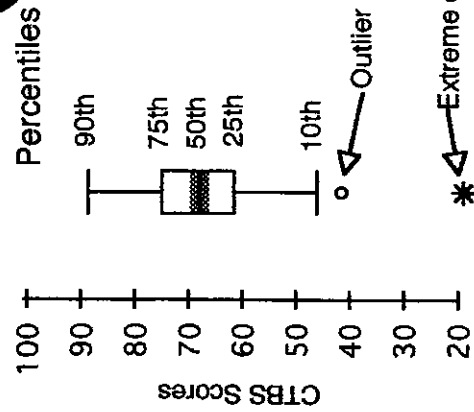
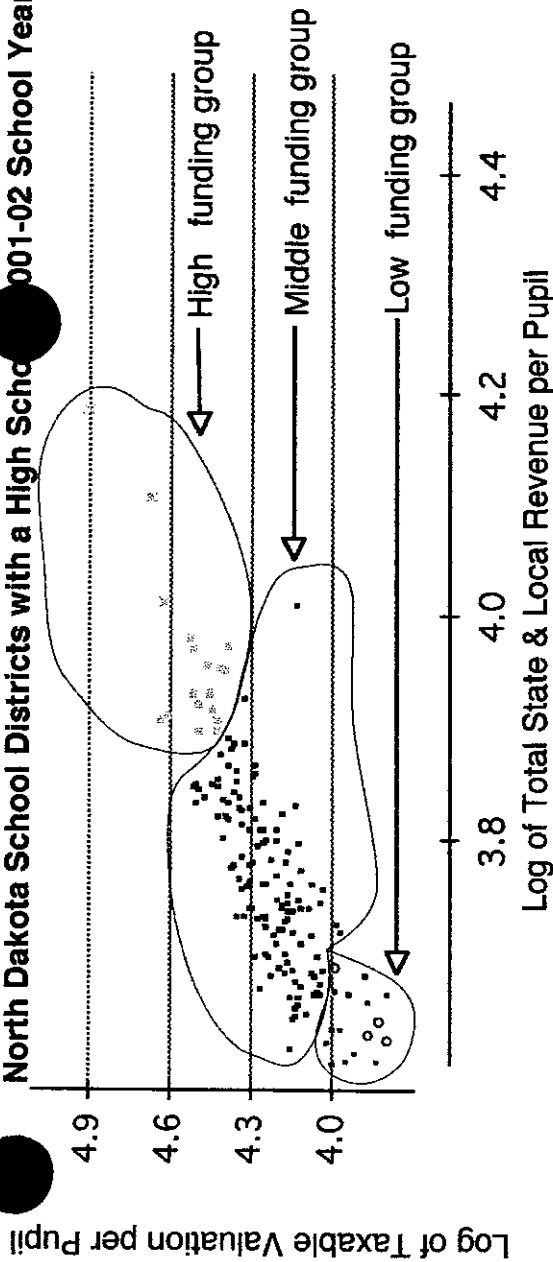


Funding Groups (High - Low - Middle) in the School Year of 2001 - 2002

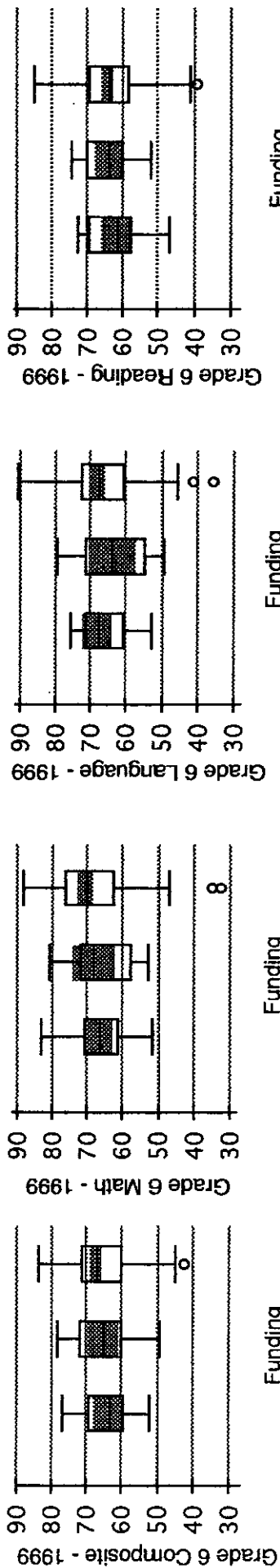
1999 - 2000 CTBS Scores for Grades 10 and 8, in School Districts with a High School

by

North Dakota School Districts with a High School 2001-02 School Year



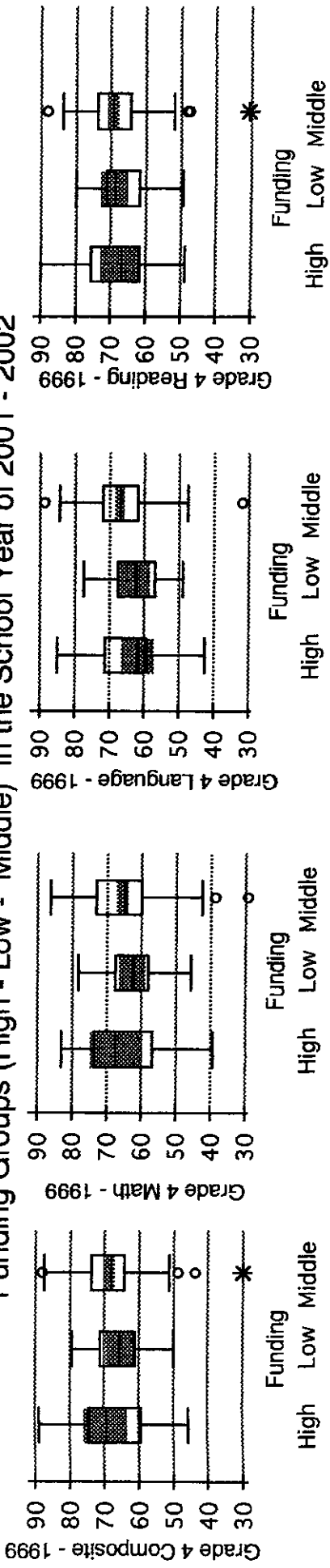
Box Plot Example



1999 - 2000 CTBS Scores for Grades 6 and 4, in School Districts with a High School

by

Funding Groups (High - Low - Middle) in the School Year of 2001 - 2002



F-Test of Multiple μ 's

No Selector

Total Alpha Level 0.0500

Ho: All means are equal. Ha: One or more mean is different.

F-Test for HG10R01, MG10R01, and LG10R01

F-Ratio = 0.31350

Degrees of Freedom = 2 (top), 157 (bottom)

Fail to reject Ho at Alpha = 0.0500

p = 0.7313

F-Test of Multiple μ 's

No Selector

Total Alpha Level 0.0500

Ho: All means are equal. Ha: One or more mean is different.

F-Test for HG10M01, MG10M01, and LG10M01

F-Ratio = 0.07972

Degrees of Freedom = 2 (top), 155 (bottom)

Fail to reject Ho at Alpha = 0.0500

p = 0.9234

F-Test of Multiple μ 's

No Selector

Total Alpha Level 0.0500

Ho: All means are equal. Ha: One or more mean is different.

F-Test for HG10L01, MG10L01, and LG10L01

F-Ratio = 0.38626

Degrees of Freedom = 2 (top), 157 (bottom)

Fail to reject Ho at Alpha = 0.0500

p = 0.6802

F-Test of Multiple μ 's

No Selector

Total Alpha Level 0.0500

Ho: All means are equal. Ha: One or more mean is different.

F-Test for HG10C01, MG10C01, and LG10C01

F-Ratio = 0.28265

Degrees of Freedom = 2 (top), 157 (bottom)

Fail to reject Ho at Alpha = 0.0500

p = 0.7542

F-Test of Multiple μ 's

No Selector

Total Alpha Level 0.0500

Ho: All means are equal. Ha: One or more mean is different.

F-Test for HG8R01, MG8R01, and LG8R01

F-Ratio = 1.36484

Degrees of Freedom = 2 (top), 154 (bottom)

Fail to reject Ho at Alpha = 0.0500

p = 0.2585

F-Test of Multiple μ 's

No Selector

Total Alpha Level 0.0500

Ho: All means are equal. Ha: One or more mean is different.

F-Test for HG8M01, MG8M01, and LG8M01

F-Ratio = 0.17764

Degrees of Freedom = 2 (top), 154 (bottom)

Fail to reject Ho at Alpha = 0.0500

p = 0.8374

F-Test of Multiple μ 's

No Selector

Total Alpha Level 0.0500

Ho: All means are equal. Ha: One or more mean is different.

F-Test for HG8L01, MG8L01, and LG8L01

F-Ratio = 1.63812

Degrees of Freedom = 2 (top), 154 (bottom)

Fail to reject Ho at Alpha = 0.0500

p = 0.1977

F-Test of Multiple μ 's

No Selector

Total Alpha Level 0.0500

Ho: All means are equal. Ha: One or more mean is different.

F-Test for HG8C01, MG8C01, and LG8C01

F-Ratio = 0.59233

Degrees of Freedom = 2 (top), 154 (bottom)

Fail to reject Ho at Alpha = 0.0500

p = 0.5543

F-Test of Multiple μ 's

No Selector

Total Alpha Level 0.0500

Ho: All means are equal. Ha: One or more mean is different.

F-Test for HG6R01, MG6R01, and LG6R01

F-Ratio = 0.50047

Degrees of Freedom = 2 (top), 152 (bottom)

Fail to reject Ho at Alpha = 0.0500

p = 0.6072

F-Test of Multiple μ 's

No Selector

Total Alpha Level 0.0500

Ho: All means are equal. Ha: One or more mean is different.

F-Test for HG6L01, MG6L01, and LG6L01

F-Ratio = 1.99328

Degrees of Freedom = 2 (top), 152 (bottom)

Fail to reject Ho at Alpha = 0.0500

p = 0.1398

F-Test of Multiple μ 's

No Selector

Total Alpha Level 0.0500

Ho: All means are equal. Ha: One or more mean is different.

F-Test for HG6M01, MG6M01, and LG6M01

F-Ratio = 0.89425

Degrees of Freedom = 2 (top), 152 (bottom)

Fail to reject Ho at Alpha = 0.0500

p = 0.4111

F-Test of Multiple μ 's

No Selector

Total Alpha Level 0.0500

Ho: All means are equal. Ha: One or more mean is different.

F-Test for HG6C01, MG6C01, and LG6C01

F-Ratio = 0.94839

Degrees of Freedom = 2 (top), 152 (bottom)

Fail to reject Ho at Alpha = 0.0500

p = 0.3896

F-Test of Multiple μ 's

No Selector

Total Alpha Level 0.0500

Ho: All means are equal; Ha: One or more mean is different.

F-Test for HG4R01, MG4R01, and LG4R01

F-Ratio = 0.45998

Degrees of Freedom = 2 (top), 149 (bottom)

Fail to reject Ho at Alpha = 0.0500

p = 0.6322

F-Test of Multiple μ 's

No Selector

Total Alpha Level 0.0500

Ho: All means are equal. Ha: One or more mean is different.

F-Test for HG4L01, MG4L01, and LG4L01

F-Ratio = 0.98095

Degrees of Freedom = 2 (top), 149 (bottom)

Fail to reject Ho at Alpha = 0.0500

p = 0.3774

F-Test of Multiple μ 's

No Selector

Total Alpha Level 0.0500

Ho: All means are equal; Ha: One or more mean is different.

F-Test for HG4M01, MG4M01, and LG4M01

F-Ratio = 0.51023

Degrees of Freedom = 2 (top), 149 (bottom)

Fail to reject Ho at Alpha = 0.0500

p = 0.6014

F-Test of Multiple μ 's

No Selector

Total Alpha Level 0.0500

Ho: All means are equal; Ha: One or more mean is different.

F-Test for HG4C01, MG4C01, and LG4C01

F-Ratio = 0.65689

Degrees of Freedom = 2 (top), 149 (bottom)

Fail to reject Ho at Alpha = 0.0500

p = 0.5200

F-Test of Multiple μ 's

No Selector

Total Alpha Level 0.0500

Ho: All means are equal. Ha: One or more mean is different.

F-Test for HG10C99, MG10C99, and LG10C99

F-Ratio = 0.51566

Degrees of Freedom = 2 (top), 155 (bottom)

Fail to reject Ho at Alpha = 0.0500

p = 0.5981

F-Test of Multiple μ 's

No Selector

Total Alpha Level 0.0500

Ho: All means are equal. Ha: One or more mean is different.

F-Test for HG10M99, MG10M99, and LG10M99

F-Ratio = 0.13367

Degrees of Freedom = 2 (top), 155 (bottom)

Fail to reject Ho at Alpha = 0.0500

p = 0.8750

F-Test of Multiple μ 's

No Selector

Total Alpha Level 0.0500

Ho: All means are equal. Ha: One or more mean is different.

F-Test for HG10L99, MG10L99, and LG10L99

F-Ratio = 0.02398

Degrees of Freedom = 2 (top), 155 (bottom)

Fail to reject Ho at Alpha = 0.0500

p = 0.9763

F-Test of Multiple μ 's

No Selector

Total Alpha Level 0.0500

Ho: All means are equal. Ha: One or more mean is different.

F-Test for HG10R99, MG10R99, and LG10R99

F-Ratio = 0.18867

Degrees of Freedom = 2 (top), 155 (bottom)

Fail to reject Ho at Alpha = 0.0500

p = 0.8282

F-Test of Multiple μ 's

No Selector

Total Alpha Level 0.0500

Ho: All means are equal. Ha: One or more mean is different.

F-Test for HG8C99, MG8C99, and LG8C99

F-Ratio = 1.49062

Degrees of Freedom = 2 (top), 156 (bottom)

Fail to reject Ho at Alpha = 0.0500

p = 0.2284

F-Test of Multiple μ 's

No Selector

Total Alpha Level 0.0500

Ho: All means are equal. Ha: One or more mean is different.

F-Test for HG8M99, MG8M99, and LG8M99

F-Ratio = 0.58227

Degrees of Freedom = 2 (top), 156 (bottom)

Fail to reject Ho at Alpha = 0.0500

p = 0.5598

F-Test of Multiple μ 's

No Selector

Total Alpha Level 0.0500

Ho: All means are equal. Ha: One or more mean is different.

F-Test for HG8L99, MG8L99, and LG8L99

F-Ratio = 1.14693

Degrees of Freedom = 2 (top), 156 (bottom)

Fail to reject Ho at Alpha = 0.0500

p = 0.3203

F-Test of Multiple μ 's

No Selector

Total Alpha Level 0.0500

Ho: All means are equal. Ha: One or more mean is different.

F-Test for HG8R99, MG8R99, and LG8R99

F-Ratio = 3.41646

Degrees of Freedom = 2 (top), 156 (bottom)

Reject Ho at Alpha = 0.0500

p = 0.0353

F-Test of Multiple μ 's

No Selector

Total Alpha Level 0.0500

Ho: All means are equal. Ha: One or more mean is different.

F-Test for HG6C99, MG6C99, and LG6C99

F-Ratio = 0.37816

Degrees of Freedom = 2 (top), 151 (bottom)

Fail to reject Ho at Alpha = 0.0500

p = 0.6858

F-Test of Multiple μ 's

No Selector

Total Alpha Level 0.0500

Ho: All means are equal. Ha: One or more mean is different.

F-Test for HG6M99, MG6M99, and LG6M99

F-Ratio = 0.52375

Degrees of Freedom = 2 (top), 151 (bottom)

Fail to reject Ho at Alpha = 0.0500

p = 0.5934

F-Test of Multiple μ 's

No Selector

Total Alpha Level 0.0500

Ho: All means are equal. Ha: One or more mean is different.

F-Test for HG6L99, MG6L99, and LG6L99

F-Ratio = 0.83963

Degrees of Freedom = 2 (top), 151 (bottom)

Fail to reject Ho at Alpha = 0.0500

p = 0.4339

F-Test of Multiple μ 's

No Selector

Total Alpha Level 0.0500

Ho: All means are equal. Ha: One or more mean is different.

F-Test for HG6R99, MG6R99, and LG6R99

F-Ratio = 0.38217

Degrees of Freedom = 2 (top), 151 (bottom)

Fail to reject Ho at Alpha = 0.0500

p = 0.6830

Test Thu, Feb 24, 2005 at 11:36 PM

F-Test of Multiple μ 's

No Selector

Total Alpha Level 0.0500

Ho: All means are equal. Ha: One or more mean is different.

F-Test for HG4C99, MG4C99, and LG4C99

F-Ratio = 1.14607

Degrees of Freedom = 2 (top), 148 (bottom)

Fail to reject Ho at Alpha = 0.0500

p = 0.3207

Test Thu, Feb 24, 2005 at 11:36 PM

F-Test of Multiple μ 's

No Selector

Total Alpha Level 0.0500

Ho: All means are equal. Ha: One or more mean is different.

F-Test for HG4L99, MG4L99, and LG4L99

F-Ratio = 1.90412

Degrees of Freedom = 2 (top), 148 (bottom)

Fail to reject Ho at Alpha = 0.0500

p = 0.1526

Test Thu, Feb 24, 2005 at 11:36 PM

F-Test of Multiple μ 's

No Selector

Total Alpha Level 0.0500

Ho: All means are equal. Ha: One or more mean is different.

F-Test for HG4M99, MG4M99, and LG4M99

F-Ratio = 1.00059

Degrees of Freedom = 2 (top), 148 (bottom)

Fail to reject Ho at Alpha = 0.0500

p = 0.3701

Test Thu, Feb 24, 2005 at 11:37 PM

F-Test of Multiple μ 's

No Selector

Total Alpha Level 0.0500

Ho: All means are equal. Ha: One or more mean is different.

F-Test for HG4R99, MG4R99, and LG4R99

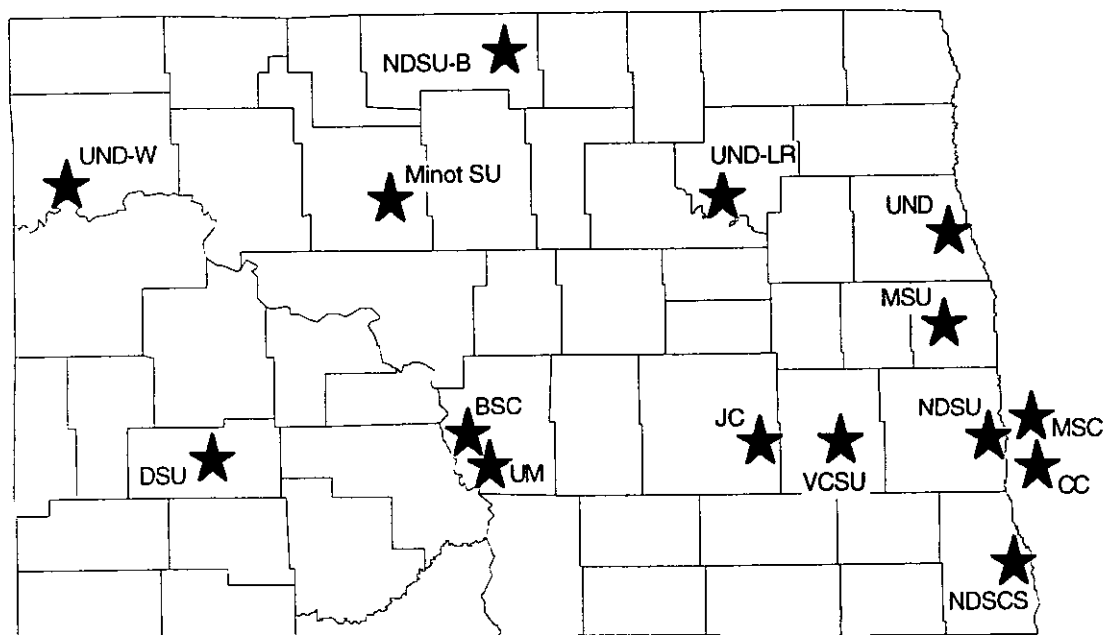
F-Ratio = 0.42504

Degrees of Freedom = 2 (top), 148 (bottom)

Fail to reject Ho at Alpha = 0.0500

p = 0.6545

Exploring the Geographic Distribution of North Dakota's Post-Secondary Enrollments and College Graduates



Is There Equality in Educational Opportunities?

Prepared by
Michael Howard Hove
December 1996

4-6-05
State library has a copy

Financial Evolution

Faced with lawsuits, higher expectations for academic performance, and limited funding, state policymakers are looking for new and better ways to finance public education.

States are at a crossroads over how they raise and distribute money for K-12 education. Historically, states have focused on how to allocate aid across school districts that have widely different tax bases to achieve some level of fiscal parity. States have paid far less attention to what schools and districts do with that money and the results they produce.

Now that states have set ambitious performance goals for their students—and the federal No Child Left Behind Act of 2001 has demanded that all children achieve those standards in reading and mathematics by 2013-14—the push is on to link education spending to academic results.

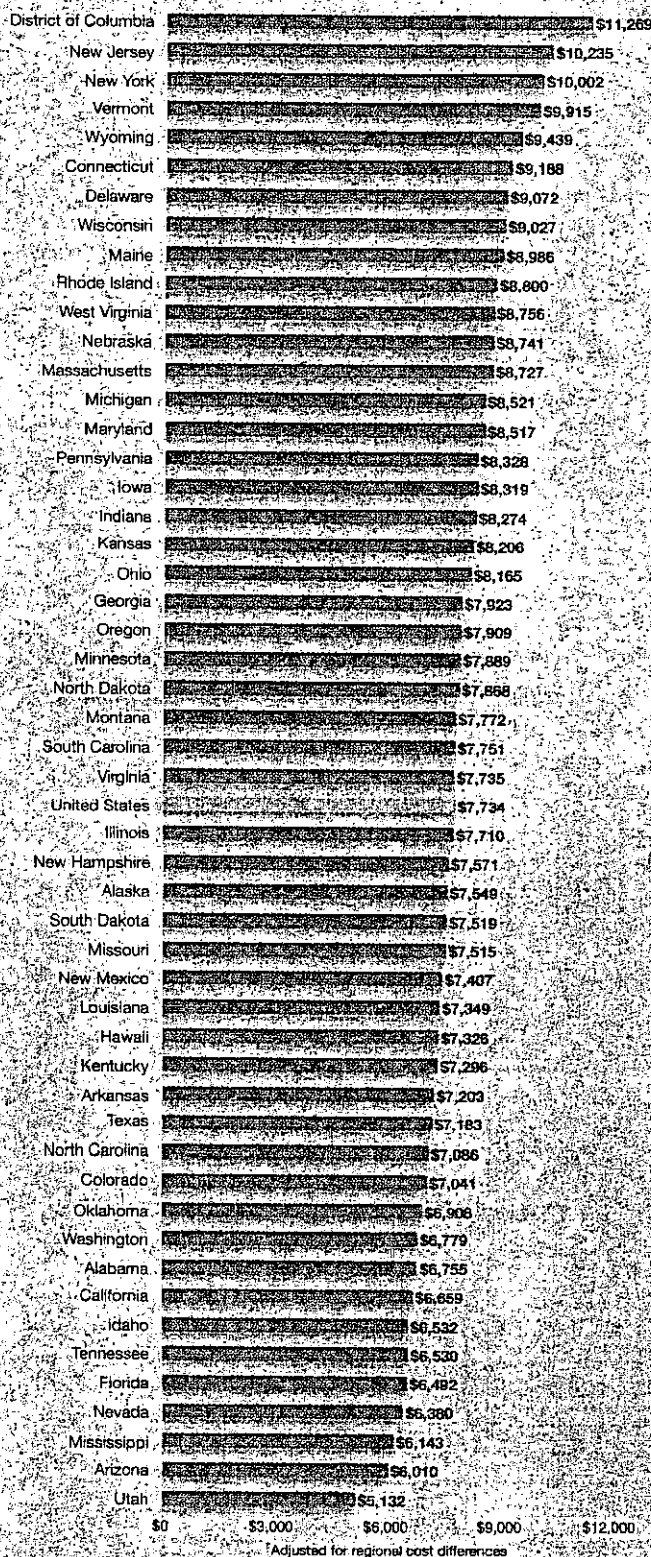
“Public school finance systems today uniformly fail to support the nation’s education goals regarding greater student performance,” says Jacob E. Adams, who directs the School Finance Redesign Project at the University of Washington. “Finance systems determine levels of support based on political bargaining rather than student needs,” he says, “and local finance systems are so convoluted that district leaders really don’t know where the money is going at the nuts-and-bolts level, where it counts.”

Yet increasingly, legislators want to know what their state education outlays are buying. They’re asking what it would actually cost to enable all students to meet state standards—especially those who are poor, speak limited English, or have disabilities—and how to raise the revenues called for by those calculations.

And a new generation of lawsuits is relying on the expectations spelled out in state academic-content standards and tests to argue that states have a constitutional obligation to supply the dollars needed to attain the desired results.

By Lynn Olson

Per-Pupil Expenditures



Note: The Education Week Research Center adjusted the per-pupil education expenditures for regional cost differences using the NCES Geographic Cost of Education Index.

SOURCE: U.S. Department of Education, National Center for Education Statistics, 2001-02

Those nascent efforts to link funding to educational outcomes are the focus of *No Small Change: Targeting Money Toward Student Performance*, this year's edition of *Quality Counts*.

Systems in Flux

Today, 31 states are debating or considering major changes to the ways they pay for education or distribute money to school districts, according to the Education Week Research Center's policy survey of 50 states and the District of Columbia for *Quality Counts 2005*. Sixteen states are embroiled in litigation challenging the school finance systems they now have in place. Lawsuits in 20 other states have been decided or settled in the past five years.

The tight state budgets of recent years have also put pressure on education spending, forcing many schools and districts to do more with less. Thirty-seven states and the District identified a lack of resources or unpredictable funding levels as the most pressing school finance issue, particularly given state revenue trends.

The recommendations of an education finance task force in Minnesota capture the tenor of the school finance debate.

Named by Gov. Tim Pawlenty, a Republican, shortly after he took office in 2003, the task force last July advocated a new model for financing schools based on a data-driven analysis of how much it costs to ensure all students have the chance to meet state academic standards.

"We need to make education funding decisions based on data, not on how much money is available year to year," Ric Dressen, the superintendent of the 4,000-student Alexandria, Minn., school district and the chairman of the task force, said in releasing the report.

Among other recommendations, the group suggested that the formula take into account the added costs of educating students who share certain characteristics, such as family mobility or poverty. It also advocated forming a tighter link between education funding and results, in part by creating a school-based information system that would link student-performance data with detailed information on school spending.

Nearly \$500 billion in combined federal, state, and local money is spent on precollegiate education in the United States each year, with nearly half the total coming from state sources.

That large sum of money raises three concerns: Could existing resources be better spent to produce the desired results? How much money is needed to bring all children to state standards? Could state tax systems be improved to better withstand economic downturns and provide greater fairness for students and the public? *Quality Counts 2005* draws on *Education Week's* annual survey of state education departments to explore those questions.

Recognizing that no two state finance systems are alike, the report provides details on how each state structures its school funding system. It seeks experts' advice on how states, districts, and schools could get a better handle on where their dollars flow and how to get more bang for the buck. It includes an analysis of studies that try to parse out what an "adequate" education costs in three states: Kentucky, Maryland, and New Jersey. And it looks in depth at what happened in one state, New Jersey, when the courts decreed how the state's poorest districts should spend state largess.

The report also examines whether the 3-year-old No Child Left Behind law, the latest reauthorization of the Elementary and Secondary Education Act first adopted in 1965, is an "unfunded mandate," as its critics allege. Finally, this ninth annual *Quality Counts* examines what might be done to fix the revenue side of the school funding picture, which many observers maintain is broken and will be unable to keep pace with future demands, even if the economy improves.

One of the most notable changes in the past decade has been how policymakers talk about school finance. Historically, state legislatures and the courts have sought to make funding more equitable across districts and schools, without much thought to how the money was spent.

Increasingly, though, legislators and judges are asking what's needed to provide children with a sound basic education—in teachers, books, facilities, and programs—and then working to ensure the resources are there to pay for those items regardless of where children live.

To understand that evolution, it's helpful to understand how schools are financed in the United States.

For much of the 20th century, per-pupil spending was hooked strongly to local property taxes. But huge variations in property values within states typically meant that wealthy districts could generate more money per student with less tax effort than their property-poor neighbors. States focused on shrinking such disparities, often by boosting expenditures for low-wealth districts while providing them with some tax relief as long as they maintained a minimum local tax effort.

School finance lawsuits, meanwhile, centered around the equal-protection clauses in state constitutions, arguing that states had a legal responsibility to ensure that equal tax efforts yielded equal resources.

But while the focus on equity helped narrow spending disparities across districts, it did not eliminate them. Indeed, a study released last fall by the Education Trust, a Washington-based research and advocacy group, found that in half the states, the funding gap between districts in high-poverty and low-poverty areas was widening—a striking reversal of progress made during the better economic times of the middle to late 1990s. The focus on equity by states also failed to address any inefficiencies in how districts—rich or poor—used their resources to promote learning.

Since the 1990s, legislatures and the courts have increasingly shifted their gaze to questions of "adequacy," seeking to identify the level of spending needed to produce the objectives spelled out in state constitutions. Although the specific language varies, almost all state constitutions contain requirements for the provision of a "thorough and efficient" or "adequate" education.

"When you put it in adequacy terms, what you're focusing on is children's rights, which judges understand and deal with every day," says Michael A. Rebell, the executive director of the Campaign for Fiscal Equity, a New York City group that successfully challenged its state's system of school finance.

"The judges don't have to concern themselves with all these complex issues about what the [millage] rates are and how the property tax works," he says. "They're saying, we're just going to draw a line about what minimum adequacy is, and you, legislators, figure out how to fund it."

According to Rebell, plaintiffs' lawyers have won almost two-thirds of the major school fi-

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nance decisions in states' highest courts since 1989, including a string of cases in the past two years.

Like the equity lawsuits that preceded them, such cases often stress the relative inability of poor districts to provide their students with the education available in more affluent settings. The cases also highlight that children with the greatest needs are typically the furthest from meeting state performance standards.

But How Much?

Yet, while adequacy "really sounds like a simple concept," observes Lawrence O. Picus, an economist at the University of Southern California, "the question is, how much is that?"

In the past decade, a handful of consultants have worked with states to put a price tag on adequacy, using four different methods:

- The "successful schools" model identifies schools or districts within a state that have met a specific level of student performance, and then determines how much, on average, those schools or districts spend. The model is sometimes refined to focus on sites that achieve the desired results for the lowest cost. The assumption is that the amount spent is adequate to produce the same outcomes elsewhere.

- The "professional judgment" method relies on panels of educators to identify the resources and programs a school would need—such as teachers, textbooks, and facilities—to produce the desired ends.

- The "evidence based" method is similar, but relies on research to identify individual strategies or comprehensive school designs that have a chance of producing the desired goals, and then calculates how much it would cost to install those strategies in schools.

- The "cost function" method uses statistical models to study the relationship between a desired level of student performance and associated levels of spending for students and districts with different characteristics.

Increasingly, such cost studies are not only required by state legislatures, but also are being ordered by state courts or underwritten by special-interest groups that hope to use the results to spotlight flaws in the existing system.

Education Week's policy survey for *Quality Counts* found that 30 states have had adequacy studies conducted. Six of those studies were currently under way late last fall.

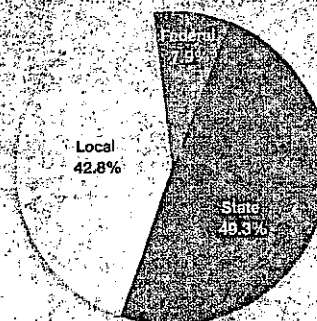
In addition, the *Education Week* survey showed, 14 states have had studies done to estimate the costs associated with implementing the No Child Left Behind Act. In nine of those states, the studies were still in progress as of late last fall. The debate over NCLB funding is, in large part, about which obligations should be assigned to the federal government and which belong to states, such as bringing students up to state-mandated levels of achievement.

In a perfect world, argues Bruce D. Baker, a finance expert at the University of Kansas, who categorized the adequacy methods and findings across state studies for *Quality Counts*, experts would know enough about the ties between resources and student outcomes for the different adequacy methods to yield similar results.

But that's not the case. Baker's analysis for

Spending Split

The share of federal, state, and local revenue for education varies greatly from state to state. For example, the state share of funding for the 2001-02 school year ranged from a low of 31.5 percent in Nevada to a high of 89.1 percent in Hawaii.



SOURCE: U.S. Department of Education, National Center for Education Statistics, 2001-02

Quality Counts found that the cost per pupil, adjusted for regional cost differences and inflation, ranged from \$6,820 to \$11,107 within Maryland, depending on the method used. Across states, the estimated price tag ranged from a low of \$5,009 per pupil in Illinois to a high of \$15,639 in New York.

Education Week's analysis of the different methods and the methods' findings in a handful of states—Kentucky, Maryland, and New York—found that each has its strengths and shortcomings. The methods' widely varied results stem, in part, from divergent assumptions about the outcomes to be achieved and the costs of educating students with different needs.

Searching for the Holy Grail?

The idea that students with special needs might cost more to educate is not new. According to *Education Week's* survey, 43 states and the District of Columbia include weights or adjustments in their school finance formulas that provide extra money for students with certain characteristics, such as poverty, disabilities, or lack of fluency in English.

Twenty-six states and the District adjust their general funding formulas for "at risk" students, broadly defined as students in poverty or those deemed more likely than others to fail academically or drop out of school. But there's little evidence that those dollar amounts are based on empirical data showing what it takes to bring a low-income student, for example, to the proficient level on state tests.

"At the moment, the science of determining adequacy does not permit us even to begin discussions with such precision," argued the economists James W. Guthrie and Richard Rothstein in a 1999 report by the National Research Council, *Equity and Adequacy in Education Finance*.

Nine states adjust their formulas to reflect differences in what a dollar can buy across different regions of a state, such as urban or rural districts.

Eric A. Hanushek, an economist at the Hoover Institution at Stanford University, compares lawmakers' quest for an adequacy figure to "a futile search for the Holy Grail."

Hanushek says that under the existing system, "there's very little relationship between spending and performance." And nothing suggests that schools would spend any additional cash more productively. "Within the current system," he warns, "the 'required spending' could be infinite if the resources aren't used effectively to promote greater student performance."

Hanushek also worries that once lawmakers and the courts mandate more spending, it's likely to come with more strings attached—a move he considers wrongheaded.

Wyoming avoided that dilemma by determining what it costs to provide an adequate education and then distributing the money to schools in the form of block grants. Policymakers and observers on all sides of the school funding debate are closely watching New Jersey, where the courts in the *Abbott v. Burke* finance case ruled that the state's poorest districts be able to spend as much as the wealthiest districts. They also defined the "inputs" that districts must provide to improve outcomes for low-income students, such as preschool and broad social-service programs.

'Information Gap'

Efforts to link spending to results are hampered, in part, by limited evidence about which practices and programs actually produce learning gains. "It's an information gap," explains Baker of the University of Kansas. "It's that we just don't know how to set up a school to achieve an outcome with any precision."

To break through, argues Allan Odden, a professor of educational administration at the University of Wisconsin-Madison, researchers need to focus on what strategies in schools actually raise student performance and then figure out how to apply those strategies cost-effectively. "We need to go inside schools, because the major impacts on student performance are produced by what goes on inside schools," he says.

But getting a clear picture of how schools spend money on instructional programs and services—including staffing—is surprisingly difficult. Most state systems for tracking education expenditures focus on district-level functions. They don't provide useful information on how resources are deployed within schools.

"Our fiscal-accounting categories are too broad and imprecise," says Odden. "Our system doesn't track the dollars in terms of how they're used in the instructional category. And reallocating those dollars is where the action is."

Education Week found that 22 states and the District collect some school-level financial data. Florida, Ohio, and Texas are some of the pioneers in such efforts. The Florida Department of Education provides information on its Web site about student achievement and spending levels at every school and uses the data to calculate a "return on investment" rating.

When researchers Karen Hawley Miles and Marguerite Roza tracked actual expenditures down to the school site within districts—including teacher salaries, central-office services, and what are known as categorical funds—they

found large, previously unrecognized inequities in spending between schools within districts. Typically, they learned, the least amount of money flowed to schools serving large concentrations of poor and minority students.

To distribute money more equitably across schools, experts suggest, states and districts must move to "weighted student" funding formulas that are based on individual students and their educational needs. States, they add, should move away from categorical programs that obscure how much money is available at each site.

Education Week found that, on top of their base funding formulas, 48 states and the District now provide categorical funding to schools or districts. Such aid is used for specific purposes, such as early-childhood education, school construction, reading initiatives, and special populations, and often comes with strings attached.

In contrast, says Adams of the University of Washington, state finance systems need to encourage school-level problem-solving by giving schools the authority to spend money as they see fit to meet the particular needs of their students and communities, including the ability to choose and reject staff members.

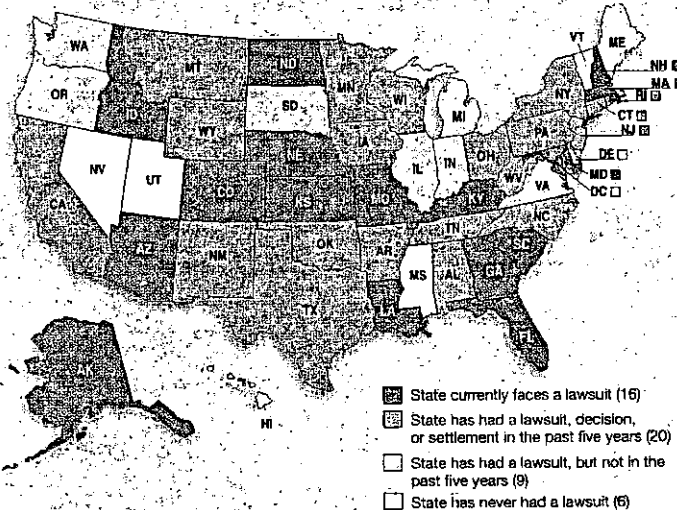
Weighted-student funding formulas also would permit money to follow a student to his or her school. That school-based funding approach would also open the way for charter schools and other schools of choice to spend their money quite differently from how it's spent in a more traditional setting, as the profile of the Cesar Chavez Academy in Colorado suggests.

Based on research showing a strong link between teacher quality and student learning, experts also suggest that states and districts move away from single-salary schedules and shift toward compensation plans that reward teachers who have special knowledge or skills, or who succeed in boosting student performance. Teachers willing to work in subject areas with shortages or in hard-to-staff schools also should earn more, those experts say.

Education Week found that in the current school year, only six states have some type of pay-for-performance program based on teacher

School Finance Litigation

The court system across the states has played a significant role in school finance reform, with most states facing legal challenges in the past five years. Some of the most recent cases have been filed in Georgia, Kentucky, Louisiana, Missouri, Nebraska, and North Dakota.



SOURCE: Data compiled by Education Week Research Center from: ACCESS, the National School Boards Association, and the National Conference of State Legislatures' National Center on Education Finance, 2004

acquisition of knowledge and skills. Five states have programs that reward teachers based on their students' achievement. Some states also are working with the Milken Family Foundation's Teacher Advancement Program, or TAP. That comprehensive model pays teachers on the basis of their acquired knowledge and skills as well as their students' academic gains.

In addition, 26 states provide recruitment or retention incentives to attract and keep teachers in high-demand subject areas. Fourteen states have such incentives to attract and keep teachers in high-poverty or low-performing schools.

At the same time, 20 states have laws mandating a single-salary schedule. Such statewide

pay scales potentially restrict flexibility in how much schools choose to pay teachers.

The Revenue Fix

Even if states could determine how much it costs to bring all, or most, students to a specified level of performance, they'd still need to find the cash. Economists suggest that could be difficult, given the patched-together nature of most state revenue systems.

Education Week found that 31 states have taxes or fees earmarked for education. Twenty-four have lotteries dedicated at least in part to pre-K-12 education. And 35 states require or assume a minimum local tax effort to finance schools. But as the reliance on local property taxes has lessened (33 states limit property taxes), state tax structures have not necessarily stepped into the breach.

Increasingly, states have turned to a variety of "sin taxes"—such as levies on cigarettes, alcohol, and gambling—to help finance public schools, rather than raise sales or income taxes. But those sin taxes are inherently unstable sources of funding. And while 43 states enacted large tax cuts during the boom years of the 1990s, most have neither reversed those cuts nor enacted other tax increases to replace lost revenues, the economist Alice Rivlin points out.

Moreover, experts contend that sales taxes—historically the engine of state budgets—have not kept pace with changes in consumer spending, such as online purchases and the increased consumption of services.

For the foreseeable future, such structural problems mean that state demands for better results from their schools will be accompanied by limited revenue increases, at best. And lawmakers, faced with the large price tags often suggested by adequacy studies, may balk at passing new taxes to pay for such systems. ■

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2004-05 school year taxable valuation and mill levies for school districts.

County/ District Number	School District Name	School District Type	Enroll. Grades K-12	Census Ages 6-17	Taxable Valuation	Taxable Value Per Pupil	General Fund Levy	H. S. Tuition Levy	H. S. Trans. Levy	Building Fund Levy	Sinking & Interest Levy	Other Mill Levies	Total Mill Levy
1	2	3	9	17	18	19	20	21	22	23	24	25	26
					TAXVAL	TAXVALPP	GFLEVY	HSTUIT	HSTRAN	BUILD	SINK	OTHLEVY	TOTLEVY
9001 Fargo		1	11,151	11,020	180,481,817	17,285	289.13	-	-	26.40	-	4.02	319.55
53001 Williston		1	2,169	2,483	16,943,886	6,824	238.36	-	-	10.00	-	-	248.36
8001 Bismarck		1	10,394	10,966	144,701,220	13,195	231.40	-	-	10.00	-	20.81	262.21
18001 Grand Forks		1	7,634	7,395	104,461,000	14,126	221.61	-	-	11.30	-	4.21	237.12
8045 Manning		3	4	30	198,408	6,614	220.00	32.01	-	-	-	-	252.01
19049 Elgin-New Leipzig		1	173	206	3,823,488	18,561	210.67	-	-	-	-	-	210.67
34027 Waltham		1	298	283	4,446,463	15,712	210.39	-	-	4.50	-	-	214.89
22011 Pettibone-Tuttle		2	10	33	1,114,154	33,762	202.29	-	-	-	-	-	202.29
20018 Griggs County Central		1	336	298	5,635,012	18,909	196.10	-	-	10.00	31.94	0.89	238.93
22028 Tappen		1	107	117	1,650,027	14,103	195.00	-	-	-	-	6.80	201.80
34043 St Thomas		1	130	140	2,852,316	20,374	194.42	24.54	1.75	9.82	-	1.12	231.65
20007 Midkota		1	147	163	5,350,934	32,828	194.13	-	-	-	-	0.37	194.50
34012 Valley		1	161	159	3,453,027	21,717	191.43	14.06	-	5.00	-	-	210.49
42016 Goodrich		1	47	52	1,653,856	31,805	191.00	2.96	-	4.96	-	3.05	201.97
9097 Northern Cass		1	482	419	9,827,195	23,454	190.58	-	-	-	65.67	-	256.25
18044 Larimore		1	522	497	6,442,600	12,983	190.52	-	-	-	13.60	17.00	221.12
34006 Cavalier		1	538	467	7,842,366	16,793	189.81	-	-	3.00	-	-	192.81
32001 Dakota Prairie		1	314	407	9,158,415	22,502	189.45	-	-	-	-	5.00	194.45
13008 Dodge		2	30	30	615,909	20,530	189.14	-	-	10.00	-	10.08	209.22
50078 Park River		1	418	391	5,513,593	14,101	188.22	2.00	-	20.00	26.92	8.00	245.14
39018 Fairmount		1	108	93	4,202,089	45,184	188.09	-	-	13.50	-	8.00	209.59
37019 Lisbon		1	636	561	8,318,319	14,828	187.39	-	-	20.25	7.09	11.14	225.87
46019 Finley-Sharon		1	186	178	4,158,200	23,361	187.10	-	-	10.00	-	5.00	202.10
32066 Lakota		1	243	176	4,405,107	25,029	187.01	-	-	10.00	-	6.32	203.33
43008 Selfridge		1	90	102	1,324,228	12,983	187.01	-	-	-	-	9.02	196.03
34019 Drayton		1	178	172	5,316,962	30,913	186.50	0.68	-	13.17	-	0.04	200.39
30039 Flasher		1	223	202	2,981,455	14,760	186.42	-	-	10.00	-	-	196.42
50106 Edinburg		1	136	108	1,805,069	16,714	186.42	-	-	9.97	-	3.24	199.63
37022 Enderlin		1	311	276	5,337,252	19,338	185.49	-	-	5.62	41.22	-	232.33
29003 Hazen		1	704	689	5,615,685	8,150	185.28	-	-	9.79	-	7.75	202.82

County/ District Number	School District Name	School District Type	Enroll. Grades K - 12	Census Ages 6 - 17	Taxable Valuation	Taxable Value Per Pupil	General Fund Levy	H. S. Tuition Levy	H. S. Trans. Levy	Building Fund Levy	Sinking & Interest Levy	Other Mill Levies	Total Mill Levy
1	2	3	9	17	18	19	20	21	22	23	24	25	26
Codist	Dname	DTYPE	DENK12	CENSUS	TAXVAL	TAXVALPP	GFLEVY	HSTUIT	HSTRAN	BUILD	SINK	OTHLEVY	TOTLEVY
53099	Grenora	1	61	62	3,400,295	54,843	185.28	-	-	7.94	-	-	193.22
50003	Grafton	1	953	964	9,708,110	10,071	185.01	-	-	20.00	38.52	1.80	245.33
2002	Valley City	1	1,176	1,140	14,323,610	12,565	185.00	8.73	-	10.00	16.06	18.47	238.26
3030	Ft Totten	1	183	458	110,704	242	185.00	123.41	-	-	-	-	308.41
8033	Menoken	2	18	78	1,123,199	14,400	185.00	116.85	-	-	-	-	301.85
9006	West Fargo	1	5,461	5,025	95,233,937	18,952	185.00	3.36	-	10.00	41.10	14.56	254.02
14001	New Rockford	1	389	330	5,347,576	16,205	185.00	-	-	-	-	8.98	193.98
28085	White Shield	1	123	116	278,027	2,397	185.00	-	-	-	-	-	185.00
29027	Beulah	1	812	804	9,459,998	11,766	185.00	-	-	20.00	10.73	2.00	217.73
31002	Stanley	1	340	344	5,804,179	16,873	185.00	-	-	20.00	-	3.00	208.00
35001	Wolford	1	49	57	1,606,075	28,177	185.00	-	-	10.00	-	5.00	200.00
35005	Rugby	1	560	671	10,294,429	15,342	185.00	-	-	5.01	-	1.02	191.03
36001	Devils Lake	1	1,865	2,034	17,217,484	8,465	185.00	3.00	-	10.00	9.58	13.40	220.98
39008	Hankinson	1	320	293	5,099,020	17,403	185.00	-	-	17.00	-	8.00	210.00
39028	Lidgerwood	1	211	219	3,574,200	16,321	185.00	-	-	19.58	12.48	5.02	222.08
39037	Wahpeton	1	1,409	1,519	19,711,907	12,977	185.00	1.30	-	9.69	27.37	2.69	226.05
39044	Richland	1	335	308	5,247,250	17,037	185.00	-	-	10.00	39.28	8.38	242.66
40029	Rolette	1	182	188	2,890,447	15,375	185.00	4.68	-	15.00	-	5.00	209.68
43004	Ft Yates	1	309	706	487,344	690	185.00	-	-	-	-	-	185.00
45001	Dickinson	1	2,626	3,044	29,925,240	9,831	185.00	-	-	10.00	6.79	4.81	206.60
45013	Belfield	1	235	169	1,565,802	9,265	185.00	-	-	19.55	-	4.89	209.44
45034	Taylor-Richardson	1	280	248	4,197,583	16,926	185.00	-	-	10.00	-	5.00	200.00
47001	Jamestown	1	2,419	2,600	29,518,951	11,353	185.00	6.00	-	10.00	21.40	11.00	233.40
47014	Montpelier	1	108	105	2,324,534	22,138	185.00	-	-	9.89	-	-	194.89
50051	Nash	2	19	34	866,568	25,487	185.00	-	23.19	-	-	-	209.92
51001	Minot	1	6,639	5,760	70,775,673	12,287	185.00	12.01	-	-	-	15.30	212.31
51028	Kenmare	1	288	283	6,593,970	23,300	185.00	-	-	10.00	-	-	195.00
52039	Sykes	1	56	73	1,691,815	23,176	185.00	-	-	9.46	-	-	194.46
7027	Powers Lake	1	102	125	2,029,273	16,234	184.91	-	-	2.27	9.07	-	196.25
53002	Nesson	1	163	163	3,282,575	20,138	184.71	-	-	11.17	-	4.26	200.14
53015	Tioga	1	245	252	5,658,646	22,455	184.62	-	-	9.12	-	-	193.74
18128	Midway	1	271	293	5,368,301	18,322	184.42	-	-	10.00	-	5.00	199.42

Sort

County/ District Number	School District Name	School District Type	Enroll. Grades K - 12	Census Ages 6 - 17	Taxable Valuation	Taxable Value Per Pupil	General Fund Levy	H. S. Tuition Levy	H. S. Trans. Levy	Building Fund Levy	Sinking & Interest Levy	Other Mill Levies	Total Mill Levy
1	2	3	9	17	18	19	20	21	22	23	24	25	26
		DTYPE	DENK12	CENSUS	TAXVAL	TAXVALPP	GFLEVY	HSTUIT	HSTRAN	BUILD	SINK	OTHLEVY	TOTLEVY
52038	Harvey	1	448	475	8,388,873	17,661	184.14	-	-	2.99	-	7.97	195.10
34055	Neché	1	86	126	3,241,612	25,727	184.11	7.87	-	4.68	-	7.16	203.82
22020	Tuttle-Pettibone	1	38	26	1,299,879	49,988	184.01	-	-	8.18	-	-	192.19
41003	North Sargent	1	204	176	2,815,655	15,998	183.79	4.44	-	14.88	-	8.94	212.05
41006	Sargent Central	1	303	284	6,680,640	23,523	183.75	2.55	-	-	8.70	5.67	200.67
37002	Sheldon	2	27	101	1,340,985	13,277	183.45	59.66	-	9.04	-	-	252.15
43003	Solen	1	160	334	1,429,863	4,281	182.64	-	-	-	-	-	182.64
11041	Oakes	1	545	482	7,650,911	15,873	182.03	0.98	-	19.68	-	3.44	206.13
25014	Anamoose	1	80	77	1,868,796	24,270	181.94	-	-	1.61	-	-	183.55
30001	Mandan	1	3,263	3,639	39,864,893	10,955	181.86	-	-	14.95	11.46	12.83	221.10
3005	Minnewaukan	1	169	78	1,432,361	18,364	181.78	9.63	-	9.83	-	4.91	206.15
23011	Verona	1	29	52	1,899,578	36,530	181.62	-	-	-	-	2.53	184.15
8025	Naughton	3	5	13	242,627	18,664	181.35	61.82	-	-	-	-	243.17
41002	Minor	1	291	294	3,394,207	11,545	180.73	-	-	19.15	-	5.07	204.95
51016	Sawyer	1	126	159	2,306,348	14,505	180.46	-	-	9.75	-	-	190.21
49014	May-Port Cg	1	593	590	10,413,382	17,650	180.00	-	-	20.00	-	6.00	206.00
53006	Eight Mile	1	219	173	1,450,638	8,385	179.23	-	-	19.30	-	2.07	200.60
52035	Pleasant Valley	2	20	34	975,413	28,689	179.03	-	-	2.20	-	-	181.23
18129	Northwood	1	318	292	5,045,908	17,281	178.36	-	-	10.00	29.65	5.00	223.01
51041	Surrey	1	364	355	2,885,044	8,127	177.95	-	-	19.24	-	-	197.19
22014	Robinson	2	9	33	1,150,383	34,860	176.96	38.01	-	-	-	-	214.97
19018	Roosevelt	2	147	130	2,198,259	16,910	176.90	8.57	-	9.56	-	0.99	196.02
1013	Hettinger	1	347	340	6,075,030	17,868	176.72	9.97	-	10.00	-	5.00	201.69
48002	Bisbee-Egeland	1	78	84	3,559,195	42,371	176.69	-	-	4.93	-	-	181.62
27014	Yellowstone	2	48	86	1,471,609	17,112	176.68	25.67	5.05	-	-	-	207.40
42019	McClusky	1	99	105	2,479,058	23,610	176.48	-	-	9.48	-	-	185.96
49007	Hatton	1	241	264	3,685,197	13,959	176.38	-	-	10.00	19.54	7.98	213.90
28001	Montefiore	1	203	221	3,184,452	14,409	176.01	-	-	14.13	-	-	190.14
11040	Ellendale	1	355	411	6,227,567	15,152	175.35	-	-	2.99	31.31	2.99	212.64
46010	Hope	1	140	134	3,410,409	25,451	175.35	-	-	10.00	-	7.63	192.98
15036	Linton	1	343	310	5,285,527	17,050	174.37	-	-	-	-	0.64	175.01
50020	Minto	1	238	210	3,812,402	18,154	174.27	1.94	-	0.97	-	4.85	182.03

Sort

County/ District Number	School District Name	School District Type	Enroll. Grades K - 12	Census Ages 6 - 17	Taxable Valuation	Taxable Value Per Pupil	General Fund Levy	H. S. Tuition Levy	H. S. Trans. Levy	Building Fund Levy	Sinking & Interest Levy	Other Mill Levies	Total Mill Levy
1	2	3	9	17	18	19	20	21	22	23	24	25	26
Codist	Dname	DTYPE	DENK12	CENSUS	TAXVAL	TAXVALPP	GFLEVY	HSTUIT	HSTRAN	BUILD	SINK	OTHLEVY	TOTLEVY
8035	Sterling	2	29	73	1,953,781	26,764	173.94	9.21	9.21	-	-	-	192.36
53091	Wildrose-Alamo	1	40	53	1,846,432	34,838	173.31	-	-	9.21	-	-	182.52
24002	Napoleon	1	245	220	3,793,945	17,245	172.64	-	-	10.00	-	-	182.64
49009	Hillsboro	1	406	397	8,822,729	22,223	172.28	-	-	10.00	14.05	5.00	201.33
50039	Larkin	2	47	36	942,927	26,192	171.71	-	7.95	3.17	-	2.13	184.96
7014	Bowbells	1	85	93	2,912,065	31,313	171.70	-	-	-	13.30	-	185.00
31003	Parshall	1	282	322	3,382,794	10,506	171.57	-	-	10.65	13.01	-	195.23
3009	Maddock	1	205	171	3,867,750	22,618	171.32	-	-	10.03	-	-	181.35
28051	Garrison	1	354	340	6,424,159	18,895	171.23	-	-	10.00	-	-	181.23
21009	New England	1	192	205	4,765,251	23,245	170.58	-	-	-	-	-	170.58
48028	North Central	1	69	76	2,403,405	31,624	170.06	-	-	3.00	-	-	173.06
9080	Page	2	106	100	3,367,046	33,670	170.01	-	-	5.14	-	5.17	180.32
33001	Center-Stanton	1	281	324	3,731,154	11,516	170.00	-	-	5.00	-	-	175.00
26019	Wishek	1	230	233	3,949,893	16,952	169.92	-	-	4.50	-	4.02	178.44
50079	Fordville	1	84	84	1,857,333	22,111	169.89	-	-	8.08	-	5.88	183.85
10014	Border Central	1	26	31	3,101,955	100,063	169.78	-	-	-	-	-	169.78
16010	Carrington	1	614	555	10,269,110	18,503	169.69	-	-	-	-	2.44	172.13
31001	New Town	1	726	735	2,736,746	3,723	169.18	-	-	20.00	-	0.73	189.91
34001	Pembina	1	154	136	3,698,317	27,194	168.89	1.58	-	5.97	64.66	1.99	243.09
6001	Bowman	1	407	363	4,696,142	12,937	168.22	-	-	4.37	-	-	172.59
3006	Leeds	1	183	169	4,253,732	25,170	168.09	-	-	5.00	-	8.00	181.09
9002	Kindred	1	720	666	11,167,706	16,768	167.97	-	-	10.00	16.48	5.54	199.99
40004	Mt Pleasant	1	315	282	4,050,035	14,362	167.97	2.47	-	9.85	44.84	19.29	244.42
14012	Sheyenne	1	103	73	1,520,191	20,825	167.74	-	-	10.53	-	5.26	183.53
47003	Medina	1	157	154	3,239,627	21,037	167.56	-	-	9.53	-	-	177.09
51007	United	1	574	660	6,407,828	9,709	167.37	-	-	20.00	28.87	0.26	216.50
50128	Adams	2	76	92	1,906,219	20,720	167.09	-	-	9.97	-	2.73	179.79
9004	Maple Valley	1	256	320	8,268,266	25,838	167.05	-	-	-	-	3.04	170.09
22026	Steele-Dawson	1	287	214	4,288,620	20,040	166.72	-	-	10.00	33.68	-	210.40
26009	Ashley	1	167	172	3,783,439	21,997	166.30	1.90	-	4.70	-	0.39	173.29
37006	Ft Ransom	2	12	36	829,489	23,041	165.86	95.53	-	-	-	-	261.39
6033	Scranton	1	164	144	3,380,226	23,474	165.67	-	-	9.32	-	-	174.99

Sort

County/ District Number	School District Name	School District Type	Enroll. Grades K - 12	Census Ages 6 - 17	Taxable Valuation	Taxable Value Per Pupil	General Fund Levy	H. S. Tuition Levy	H. S. Trans. Levy	Building Fund Levy	Sinking & Interest Levy	Other Mill Levies	Total Mill Levy
1	2	3	9	17	18	19	20	21	22	23	24	25	26
Codist	Dname	DTYPE	DENK12	CENSUS	TAXVAL	TAXVALPP	GFLEVY	HSTUIT	HSTRAN	BUILD	SINK	OTHLEVY	TOTLEVY
48008	Southern	1	224	273	3,816,484	13,980	165.07	3.14	-	8.00	-	16.40	192.61
10023	Langdon Area	1	483	574	11,949,082	20,817	164.23	-	-	2.94	-	-	167.17
47010	Pingree-Buchanan	1	159	107	2,989,868	27,943	163.55	-	-	6.99	-	1.97	172.51
18061	Thompson	1	428	456	5,361,587	11,758	163.49	-	-	18.84	9.27	-	191.60
23008	Lamoure	1	326	322	4,897,466	15,210	163.35	-	-	10.00	-	-	173.35
9017	Central Cass	1	827	766	11,621,048	15,171	163.20	-	-	-	45.40	-	208.60
30007	New Salem	1	378	327	3,799,896	11,620	162.77	-	-	8.95	13.37	0.79	185.88
47019	Kensal	1	63	55	2,559,445	46,535	161.65	-	-	9.77	-	-	171.42
13019	Halliday	1	28	66	1,971,506	29,871	161.04	-	-	10.00	-	-	171.04
28008	Underwood	1	211	226	4,615,829	20,424	160.32	7.80	-	10.00	-	2.53	180.65
25057	Drake	1	136	129	3,633,585	28,167	159.84	-	-	9.91	-	2.97	172.72
2082	Wimbleton-Courtenay	1	153	139	5,629,824	40,502	159.05	-	-	-	-	0.62	159.67
5017	Westhope	1	129	143	3,543,497	24,780	158.93	-	-	7.50	-	1.16	167.59
28072	Turtle Lake-Mercer	1	182	187	4,297,014	22,979	158.25	-	-	-	-	-	158.25
13016	Killdeer	1	397	339	7,522,872	22,191	158.04	-	-	10.00	-	-	168.04
38001	Mohall-Lansford-Sherwood	1	345	377	10,083,757	26,747	157.87	-	-	10.00	-	-	167.87
8029	Baldwin	2	21	50	697,122	13,942	157.79	-	-	-	-	-	157.79
39042	Wyndmere	1	257	262	6,137,433	23,425	157.23	-	-	10.08	-	5.63	172.94
23003	Edgeley	1	236	260	5,344,455	20,556	157.17	-	-	2.62	34.59	-	194.38
30048	Glen Ullin	1	193	205	4,010,905	19,565	157.07	-	-	-	-	-	157.07
30013	Hebron	1	147	169	3,668,425	21,707	156.74	-	-	2.73	-	0.95	160.42
15006	Hazelton-Moffit-Braddock	1	144	141	3,751,708	26,608	155.13	-	-	7.46	26.65	-	189.24
40003	St John	1	303	510	746,935	1,465	153.96	-	-	18.74	-	-	172.70
36044	Starkweather	1	92	85	2,684,825	31,586	152.86	-	-	10.00	-	5.00	167.86
49003	Central Valley	1	291	297	5,734,149	19,307	152.29	-	-	10.00	13.95	-	176.24
2065	North Central	1	141	152	5,879,959	38,684	152.25	-	-	8.96	-	5.12	166.33
5001	Bottineau	1	759	675	11,174,975	16,556	152.13	-	-	10.12	-	5.00	167.25
29020	Golden Valley	1	40	61	1,168,809	19,161	152.08	-	-	12.83	-	4.28	169.19
52025	Fessenden-Bowdon	1	191	235	7,218,106	30,715	151.01	-	-	7.98	-	-	158.99
10019	Munich	1	112	111	3,138,431	28,274	150.39	-	-	5.11	-	3.64	159.14
8028	Wing	1	81	66	1,999,310	30,293	150.05	-	-	8.50	-	-	158.55
45009	South Heart	1	247	258	2,424,540	9,397	149.62	-	-	-	-	4.05	153.67

Sort

County/ District Number	School District Name	School District Type	Enroll. Grades K - 12	Census Ages 6 - 17	Taxable Valuation	Taxable Value Per Pupil	General Fund Levy	H. S. Tuition Levy	H. S. Trans. Levy	Building Fund Levy	Sinking & Interest Levy	Other Mill Levies	Total Mill Levy
1	2	3	9	17	18	19	20	21	22	23	24	25	26
Codist	Dname	DTYPE	DENK12	CENSUS	TAXVAL	TAXVALPP	GFLEVY	HSTUIT	HSTRAN	BUILD	SINK	OTHLEVY	TOTLEVY
5054	Newburg United	1	78	90	4,921,783	54,686	149.34	1.04	-	2.03	-	-	152.41
3029	Warwick	1	192	323	1,131,666	3,504	149.15	-	-	-	-	-	149.15
28050	Max	1	166	174	2,785,863	16,011	149.08	-	-	9.94	-	4.97	163.99
17003	Beach	1	325	230	4,002,796	17,403	148.65	-	-	-	-	-	148.65
25001	Velva	1	430	384	6,677,152	17,388	148.27	-	-	9.97	5.24	-	163.48
23007	Kulm	1	134	124	5,447,386	43,931	146.86	-	-	9.97	-	-	156.83
12001	Divide County	1	280	284	6,590,911	23,207	146.56	-	-	9.86	-	-	156.42
21001	Mott-Regent	1	274	279	6,583,623	23,597	146.09	-	-	10.00	-	-	156.09
36002	Edmore	1	90	76	4,481,796	58,971	145.25	-	-	10.01	-	-	155.26
26004	Zeeland	1	58	64	2,648,179	41,378	145.19	-	-	1.39	-	-	146.58
28004	Washburn	1	314	296	4,460,749	15,070	144.82	-	-	13.45	-	5.00	163.27
27001	Mckenzie County	1	579	642	9,558,764	14,889	144.67	-	-	3.89	-	-	148.56
27002	Alexander	1	49	63	2,732,711	43,376	144.55	-	-	5.49	-	-	150.04
2046	Litchville-Marion	1	173	200	5,837,065	29,185	144.38	-	-	-	-	-	144.38
24056	Gackle-Streeter	1	116	144	4,497,703	31,234	143.63	-	-	0.11	-	0.11	143.85
40001	Dunseith	1	448	842	1,468,352	1,744	143.02	8.73	-	8.73	-	0.87	161.35
9007	Mapleton	2	87	198	2,767,748	13,979	142.86	122.49	-	1.97	-	-	267.32
25060	Tgu	1	383	345	10,721,615	31,077	142.24	-	-	1.40	-	-	143.64
51161	Lewis And Clark	1	398	347	8,906,525	25,667	140.00	-	-	10.00	-	5.00	155.00
15015	Strasburg	1	184	183	2,924,066	15,979	139.53	-	-	-	-	-	139.53
7036	Burke Central	1	89	85	3,424,853	40,292	139.28	-	-	6.85	-	-	146.13
38026	Glenburn	1	279	172	3,426,156	19,920	139.22	-	-	20.00	-	-	159.22
18127	Emerado	2	113	198	1,917,801	9,686	138.37	146.23	8.01	1.78	-	-	294.39
47026	Spiritwood	2	15	24	3,061,077	127,545	136.93	-	-	-	-	-	136.93
53008	New	2	228	334	7,479,825	22,395	133.69	62.84	3.34	1.34	-	-	201.21
6017	Rhame	1	75	61	2,411,188	39,528	133.01	-	-	4.98	-	-	137.99
30008	Sims	2	24	50	1,491,841	29,837	122.00	42.90	6.03	-	-	-	170.93
51070	South Prairie	2	153	174	3,245,389	18,652	121.75	49.30	5.55	-	-	4.81	181.41
51010	Bell	2	148	231	2,437,480	10,552	112.15	102.56	8.21	-	-	-	222.92
44014	Sheets	3	2	11	397,228	36,112	112.01	20.14	5.04	-	-	-	137.19
30004	Little Heart	2	23	44	820,929	18,657	105.16	52.38	7.31	-	-	-	164.85
17006	Lone Tree	2	42	65	1,478,198	22,742	104.86	76.64	-	-	-	2.74	184.24

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1	2	3	9	17	18	19	20	21	22	23	24	25	26
		DTYPE	DENK12	CENSUS	TAXVAL	TAXVALPP	GFLEVY	HSTUIT	HSTRAN	BUILD	SINK	OTHLEVY	TOTLEVY
15010	Bakker	2	7	26	625,458	24,056	99.29	41.24	-	-	-	-	140.53
51004	Nedrose	2	260	396	4,730,708	11,946	93.01	120.49	-	-	-	-	213.50
3016	Oberon	2	39	36	995,093	27,641	88.47	27.23	-	-	-	-	115.70
8039	Apple Creek	2	51	146	1,766,878	12,102	83.21	142.98	-	-	-	-	226.19
27019	Bowline Butte	3	3	10	427,059	42,706	82.80	23.42	32.78	-	-	-	139.00
18125	Manvel	2	151	296	3,351,328	11,322	80.06	121.72	11.83	-	-	0.41	214.02
15012	Union	4	-	18	599,041	33,280	66.77	20.00	-	-	-	-	86.77
30017	Sweet Briar	3	11	18	350,024	19,446	55.62	50.00	-	-	-	-	105.62
51019	Eureka	2	9	43	874,114	20,328	45.78	87.52	-	-	-	-	133.30
27032	Horse Creek	3	5	12	1,084,151	90,346	41.12	41.97	11.07	-	-	-	94.16
44012	Marmarth	2	10	21	1,285,341	61,207	35.01	31.90	5.06	-	-	-	71.97
39005	Mantador	4	-	36	1,363,609	37,878	31.04	117.61	-	-	-	-	148.65
44032	Central Elementary	2	4	28	1,402,140	50,076	27.82	38.51	11.41	-	-	-	77.74
4001	Billings County	2	56	147	5,042,886	34,305	-	39.66	-	-	-	-	39.66
13037	Twin Buttes	2	41	78	23,801	305	-	-	-	-	-	-	-
18140	Grand Forks AFB	4	-	798	25,531	32	-	-	-	-	-	-	-
27018	Earl	3	5	14	454,401	32,457	-	18.27	4.40	-	-	-	22.67
27036	Mandaree	1	191	194	72,527	374	-	-	-	-	-	-	-
40007	Belcourt	1	1,686	2,157	334,520	155	-	-	-	-	-	-	-
51160	Minot AFB	4	-	1,242	-	-	-	-	-	-	-	-	-
	North Dakota		99,421	104,671	1,532,751,262	14,644	195.44	3.92	0.16	10.49	7.09	6.61	223.71

Sort

SCHOOL ENROLLMENT TREND UPDATE

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DEPARTMENT OF PUBLIC INSTRUCTION
Dr. Wayne G. Saustead, Superintendent
600 East Boulevard Avenue Dept. 201
Bismarck, North Dakota 58505-0440

ND School District Enrollment Projections by Foundation Aid Category

District	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	00-05	05-10
High schools 550+																		
09-001 Fargo 1	11,645	11,382	11,223	11,095	11,142	11,151	11,173	11,166	11,082	11,012	10,981	10,922	10,843	10,841	10,836	10,818	-4.2%	-1.5%
08-001 Bismarck 1	10,663	10,476	10,534	10,399	10,370	10,394	10,394	10,405	10,406	10,390	10,383	10,403	10,340	10,321	10,300	10,210	-2.5%	-0.1%
18-001 Grand Forks 1	8,559	8,351	8,084	8,008	7,899	7,634	7,372	7,228	7,018	6,812	6,595	6,418	6,227	6,058	5,906	5,767	-10.8%	-13.6%
51-001 Minot 1	7,493	7,175	6,953	6,905	6,753	6,639	6,538	6,475	6,391	6,304	6,250	6,181	6,125	6,091	6,052	5,997	-11.4%	-5.9%
09-006 West Fargo 6	4,914	5,025	5,112	5,207	5,372	5,461	5,658	5,795	5,989	6,153	6,329	6,499	6,653	6,832	7,002	7,190	11.1%	15.9%
30-001 Mandan 1	3,621	3,495	3,424	3,351	3,250	3,263	3,242	3,215	3,181	3,176	3,137	3,049	2,967	2,882	2,791	2,707	-9.9%	-3.9%
45-001 Dickinson 1	3,012	2,906	2,755	2,717	2,670	2,626	2,563	2,494	2,397	2,334	2,236	2,150	2,072	1,985	1,916	1,848	-12.8%	-14.8%
47-001 Jamestown 1	2,741	2,671	2,589	2,542	2,477	2,419	2,354	2,277	2,203	2,141	2,086	2,028	1,958	1,876	1,797	1,728	-11.7%	-13.8%
53-001 Williston 1	2,597	2,493	2,461	2,345	2,204	2,169	2,106	2,047	2,001	1,976	1,925	1,860	1,815	1,754	1,732	1,697	-16.5%	-11.2%
36-001 Devils Lake 1	2,038	2,010	1,976	1,906	1,866	1,865	1,846	1,823	1,828	1,811	1,817	1,815	1,808	1,809	1,822	1,841	-8.5%	-2.6%
40-007 Belcourt 7	1,850	1,762	1,766	1,763	1,727	1,686	1,784	1,864	1,950	2,045	2,085	2,175	2,269	2,322	2,404	2,473	-8.9%	23.7%

High schools 175-549

39-037 Wahpeton 37	1,580	1,586	1,507	1,519	1,494	1,409	1,363	1,316	1,280	1,221	1,168	1,126	1,098	1,068	1,027	1,004	-10.8%	-17.1%
02-002 Valley City 2	1,285	1,260	1,221	1,211	1,205	1,176	1,156	1,109	1,069	1,055	1,035	1,029	997	958	937	908	-8.5%	-12.0%
50-003 Grafton 3	1,095	1,010	958	911	907	953	977	1,006	1,019	1,022	1,028	1,033	1,067	1,096	1,129	1,156	-13.0%	7.9%
09-017 Central Cass 17	818	826	853	841	835	827	804	787	773	750	727	691	658	616	571	536	1.1%	-12.1%
29-027 Beulah 27	1,041	1,021	981	915	862	812	741	666	617	578	512	473	421	385	341	298	-22.0%	-37.0%
05-001 Bottineau 1	801	801	782	797	764	759	742	707	675	639	584	540	499	449	407	381	-5.2%	-23.0%
31-001 New Town 1	765	745	749	761	772	726	718	705	687	681	673	656	657	657	659	667	-5.1%	-7.3%
09-002 Kindred 2	732	726	706	712	688	735	704	651	624	600	588	556	532	545	540	535	-8.4%	-11.7%
29-003 Hazen 3	876	808	793	769	738	704	651	624	602	585	576	562	552	545	540	535	-8.4%	-11.7%
37-019 Lisbon 19	694	690	661	662	646	636	628	602	585	576	562	552	545	540	535	530	-18.7%	-26.1%
16-010 Carrington 10	755	706	688	651	643	614	585	549	520	495	454	414	385	359	323	306	-14.2%	5.0%
49-014 May-Port CG 14	691	664	618	618	600	593	597	603	604	619	623	642	662	687	715	745	-14.2%	5.0%
27-001 McKenzie Co 1	669	657	635	617	585	579	555	528	499	486	470	455	427	423	407	392	-13.5%	-18.8%
51-007 United 7	680	673	655	618	602	574	545	522	483	450	425	402	377	365	352	329	-15.6%	-25.9%
35-005 Rugby 5	743	665	647	605	587	560	536	516	496	465	451	429	405	400	386	374	-24.6%	-19.4%
11-041 Oakes 41	568	555	525	519	527	545	551	560	568	575	574	562	570	558	553	549	-4.0%	5.3%
34-006 Cavalier 6	660	633	623	555	521	538	510	491	477	446	440	428	419	400	391	380	-18.5%	-18.3%
18-044 Larimore 44	613	583	583	573	541	522	506	495	482	472	465	458	444	446	447	440	-14.8%	-10.9%
10-023 Langdon Area 23	583	589	553	548	496	483	463	452	430	404	384	371	366	358	355	354	-17.2%	-20.6%
09-097 Northern Cass 97	462	485	473	457	461	482	469	473	463	449	441	418	400	383	368	353	4.3%	-8.5%
40-001 Dunseith 1	563	547	548	523	484	448	406	377	334	308	292	265	251	233	216	201	-20.4%	-34.9%
52-038 Harvey 38	590	556	533	517	490	448	413	368	323	288	251	222	179	157	131	105	-24.1%	-44.0%
25-001 Velva 1	470	467	447	454	434	430	415	405	395	394	386	376	353	341	333	320	-8.5%	-10.2%
18-061 Thompson 61	527	518	502	481	438	428	406	383	368	349	344	330	319	313	307	297	-18.8%	-19.6%
06-001 Bowman 1	466	445	424	425	427	407	395	396	382	364	347	336	333	330	333	335	-12.7%	-14.7%
13-016 Killdeer 16	376	364	359	365	403	397	393	397	401	414	418	434	440	427	432	421	5.6%	5.2%
03-030 Ft Totten 30	175	164	191	185	212	183	187	190	176	167	144	143	151	157	164	162	4.6%	-21.2%

High schools 75-149

50-078 Park River 78	485	454	445	429	413	418	410	413	418	419	412	413	428	430	438	448	-13.8%	-1.4%
49-009 Hillsboro 9	480	476	444	426	426	406	401	403	395	405	415	426	434	454	471	486	-15.4%	2.3%
51-161 Lewis & Clark 161						383	398	416	428	445	458	480	485	501	497	506		16.2%
14-001 New Rockford 1	395	373	385	397	386	389	392	401	414	416	410	417	427	451	455	468	-1.5%	5.4%
25-060 TGU 60			368	373	385	383	373	357	341	318	302	282	257	238	224	206		-21.0%
30-007 New Salem 7	389	397	372	354	373	378	363	347	324	303	282	265	243	220	198	176	-2.8%	-25.4%
51-041 Surrey 41	476	439	425	419	395	364	344	336	319	310	296	282	266	254	244	228	-23.5%	-18.8%
11-040 Ellendale 40	427	390	388	374	363	355	350	347	347	353	353	352	351	356	359	364	-16.9%	-0.7%
28-051 Garrison 51	403	362	363	369	351	354	351	349	362	367	373	386	396	420	443	458	-12.2%	5.2%
01-013 Hettinger 13	453	406	385	364	355	347	344	339	328	322	314	298	284	269	268	255	-23.4%	-9.5%
38-001 Mohall-Lansford-Sherwood 1							345	341	326	324	321	302	295	282	267	256		-12.6%
15-036 Linton 36	372	375	379	377	375	343	331	315	296	279	261	237	221	202	187	168	-7.8%	-24.0%
31-002 Stanley 2	429	425	406	376	363	340	331	325	314	311	314	320	326	326	323	328	-20.7%	-7.6%
20-018 Griggs County Central 18	381	355	348	341	335	336	332	323	323	331	314	311	308	308	300	290	-11.8%	-6.7%
39-044 Richland 44	376	320	308	309	304	335	354	362	384	393	405	423	454	486	519	545	2.8%	21.0%
23-008 LaMoure 8	408	396	375	363	349	326	320	307	300	295	288	283	280	277	275	273	-20.1%	-11.7%
17-003 Beach 3	377	392	366	341	336	325	299	284	278	261	243	219	195	173	152	134	-13.8%	-25.2%
39-008 Hankinson 8	344	318	325	328	329	320	324	324	333	345	353	370	384	407	425	445	-7.0%	10.4%
18-129 Northwood 129	359	359	331	315	311	318	314	300	289	288	279	286	290	291	281	291	-11.4%	-12.4%
40-004 Mt Pleasant 4	382	349	333	331	322	315	298	290	280	253	238	243	212	205	199	184	-17.5%	-18.1%
28-004 Washburn 4	456	409	391	375	336	314	295	279	255	245	241	223	212	204	192	181	-31.1%	-23.2%
32-001 Dakota Prairie 1	418	399	343	324	325	314	309	310	307	305	307	300	301	298	293	294	-24.9%	-2.3%
37-022 Enderlin 22	373	352	349	339	340	311	299	279	272	247	232	223	212	208	200	186	-16.6%	-25.3%
40-003 St John 3	285	282	286	294	295	303	323	341	356	368	383	383	401	412	421	424	6.3%	26.3%
41-006 Sargent Central 6	347	349	334	321	306	303	287	280	275	258	254	231	219	198	177	163	-12.7%	-16.3%
34-027 Walthalla 27	332	301	306	314	300	298	296	295	298	301	299	302	308	311	317	313	-10.2%	0.2%
41-002 Minor 2	322	337	305	294	311	291	285	274	259	239	225	212	193	177	159	150	-9.6%	-22.8%
49-003 Central Valley 3	323	311	307	288	277	291	289	285	279	273	266	269	267	265	272	272	-9.9%	-8.7%
51-028 Kenmare 28	380	364	347	318	296	288	269	257	245	229	212	196	183	170	165	156	-24.2%	-26.2%
22-026 Steele-Dawson 26	252	263	279	274	276	287	279	274	274	272	275	274	274	280	277	276	13.9%	-4.1%
31-003 Parshall 3	314	328	289	302	307	282	281	283	285	286	287	283	274	271	268	266	-10.2%	1.9%
33-001 Center-Stanton 1						281	264	251	237	220	211	202	194	187	186	175		-25.1%
12-001 Divide County 1	363	332	313	302	299	280	257	241	235	221	203	191	183	177	172	168	-22.9%	-27.5%
45-034 Richardson-Taylor 34			311	301	286	280	284	285	291	294	302	319	340	362	379	388		7.9%
38-026 Glenburn 26	324	320	297	302	293	279	275	260	249	239	220	209	203	197	194	196	-13.9%	-21.1%
21-001 Mott-Regent 1			321	294	288	274	254	243	225	205	195	185	177	168	159	151		-28.8%
18-128 Midway 128	349	328	324	323	298	271	248	231	210	200	186	173	161	147	136	127	-22.3%	-31.3%
39-042 Wyndmere 42	338	313	297	280	265	257	246	234	227	206	201	191	192	186	180	175	-24.0%	-21.7%
09-004 Maple Valley 4	249	212	203	199	264	256	242	230	224	213	194	186	170	158	148	139	2.8%	-24.4%
45-009 South Heart 9	274	274	267	257	251	247	250	240	234	229	217	211	207	206	198	196	-9.9%	-12.3%
24-002 Napoleon 2	267	266	255	244	236	245	235	232	224	218	216	214	212	211	208	208	-8.2%	-11.9%
53-015 Tioga 15	346	311	294	280	257	245	243	231	225	220	215	214	204	200	204	197	-29.2%	-12.2%

District	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	00-05	05-10
32-066 Lakota 66	292	295	270	264	257	243	227	220	211	198	191	179	178	172	173	171	-16.8%	-21.2%
49-007 Halton 7	283	270	250	257	253	241	243	239	235	231	221	215	214	211	215	216	-14.8%	-8.4%
50-020 Minto 20	263	260	228	238	222	238	237	244	247	255	260	266	269	281	294	307	-9.5%	9.4%
23-003 Edgeley 3	276	271	274	260	243	236	218	207	198	188	173	165	163	149	137	125	-14.5%	-26.7%
45-013 Belknap 13	318	308	274	258	233	235	215	205	200	190	177	160	143	127	110	98	-26.1%	-24.9%
26-019 Wishek 19	276	264	267	266	257	230	221	204	191	177	167	155	137	117	100	84	-16.7%	-27.5%
48-008 Southern 8	302	308	295	278	259	224	209	184	173	158	147	135	122	112	100	92	-25.8%	-34.6%
30-039 Flasher 39	263	251	234	231	221	223	216	220	222	215	224	226	237	248	261	272	-15.2%	0.6%
03-009 Madlock 9	237	233	221	228	213	205	207	200	188	182	175	170	161	153	151	145	-13.5%	-14.7%
30-048 Glen Ulin 48	251	235	213	210	212	193	188	180	169	157	146	137	126	114	103	92	-23.1%	-24.5%
21-009 New England 9	246	230	220	199	190	192	177	168	156	140	134	129	122	116	109	104	-22.0%	-30.0%
52-025 Fessenden-Bowdon 25			252	237	225	191	175	158	138	127	105	97	77	68	57	45		-45.3%
03-006 Leeds 6	219	202	183	188	196	183	187	192	195	190	199	211	221	230	233	249	-16.4%	8.7%
19-049 Elgin-New Leipzig 49	268	248	260	244	242	173	167	172	167	164	157	147	137	132	131	121	-35.4%	-9.4%
46-010 Hope 10	156	154	147	145	146	140	140	140	147	145	145	146	137	128	109	91	-10.3%	3.3%

High schools 1-74

53-006 Eight Mile 6	191	201	209	219	232	219	232	244	257	270	280	301	315	339	360	376	14.7%	28.0%
28-008 Underwood 8	307	273	248	230	226	211	202	198	196	195	193	190	194	200	201	208	-31.3%	-8.4%
39-028 Lidenwood 28	272	251	233	236	227	211	208	207	200	202	197	198	194	196	192	186	-22.4%	-6.9%
41-003 North Sargent 3	203	187	193	198	190	204	208	215	219	223	228	224	232	231	239	245	0.5%	11.6%
28-001 Montefiore 1	280	233	222	218	207	203	210	206	216	229	242	252	269	282	299	319	-27.5%	19.1%
03-029 Warwick 29	234	229	212	203	214	192	184	173	166	157	147	137	127	115	106	98	-17.9%	-23.5%
27-036 Mandaree 36	238	232	230	190	198	191	182	176	169	166	159	154	152	148	145	143	-19.7%	-16.9%
46-019 Finley-Sharon 19	184	181	175	164	178	186	180	175	169	159	147	132	121	113	98	88	1.1%	-20.9%
15-015 Strasburg 15	235	233	225	207	193	184	179	170	159	153	141	131	121	112	104	92	-21.7%	-23.2%
28-072 Turtle Lake-Mercer 72	209	207	207	200	191	182	171	163	157	140	128	114	108	99	90	86	-12.9%	-29.4%
40-029 Rolette 29	216	216	217	192	185	182	175	161	156	142	135	127	121	110	106	99	-15.7%	-25.7%
34-019 Drayton 19	237	248	229	209	189	178	167	168	165	167	174	178	186	189	198	205	-24.9%	-2.2%
02-046 Litchville-Marion 46					194	173	167	157	148	136	133	114	110	94	88	73		-23.0%
03-005 Minnewaukan 5	134	148	128	117	144	169	172	172	165	163	166	166	166	167	171	172	26.1%	-1.9%
26-009 Ashley 9	214	203	189	185	172	167	162	149	138	130	124	115	103	89	78	65	-22.0%	-25.8%
28-050 Max 50	169	168	181	179	170	166	159	151	146	140	142	135	132	137	134	132	-1.8%	-14.4%
06-033 Scranton 33	181	198	187	176	163	164	166	171	176	178	187	197	204	216	231	240	-9.4%	14.1%
53-002 Nesson 2	208	198	194	179	173	163	155	143	135	129	125	115	110	99	91	86	-21.6%	-23.3%
34-012 Valley 12	163	164	159	158	151	161	164	160	164	159	159	162	160	149	146	147	-1.2%	-1.5%
43-003 Solen 3	197	195	173	153	146	160	163	169	178	185	194	204	212	222	233	243	-18.8%	21.3%
47-010 Pingree-Buchanan 10	141	163	163	156	155	159	163	161	160	160	156	157	161	169	169	171	12.8%	-1.7%
47-003 Medina 3	192	170	168	151	159	157	154	160	161	168	171	176	188	197	211	221	-18.2%	8.7%
34-001 Pembina 1	155	156	149	149	138	154	146	150	148	151	154	159	167	169	175	181	-0.6%	0.0%
02-082 Wimbeldon-Courtenay 82	204	176	166	163	152	153	152	142	138	136	136	128	125	117	114	112	-25.0%	-10.9%
20-007 Midkota 7	230	210	179	168	150	147	137	130	124	115	112	111	106	102	95	89	-36.1%	-23.6%
30-013 Hebron 13	200	196	190	171	168	147	141	133	124	116	106	99	88	79	70	63	-26.5%	-27.6%
15-006 Hazellon-Moffit-Braddock 6	177	161	141	142	146	144	138	132	124	119	110	102	93	86	78	71	-18.6%	-23.7%

District	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	00-05	05-10
02-065 North Central 65	204	190	177	158	150	141	132	128	115	112	104	96	88	80	72	61	-30.9%	-26.2%
25-057 Drake 57	164	152	157	141	138	136	130	125	116	104	97	90	82	75	69	63	-17.1%	-28.4%
50-106 Edinburg 106	170	144	148	138	138	136	139	137	143	151	157	167	176	184	196	204	-20.0%	15.6%
23-007 Kulm 7	161	157	156	131	136	134	130	121	113	105	99	89	82	70	60	52	-16.8%	-26.5%
34-043 St Thomas 43	129	124	132	141	135	130	133	137	146	153	161	167	179	187	195	208	0.8%	23.8%
05-017 Westhope 17	164	167	163	151	146	129	119	110	102	96	84	80	76	66	52	46	-21.3%	-34.6%
51-016 Sawyer 16	169	165	160	152	132	126	120	114	104	102	100	95	94	91	87	85	-25.4%	-20.8%
28-085 White Shield 85	165	164	145	145	140	123	119	113	110	108	104	100	100	97	95	93	-25.5%	-15.3%
24-056 Gackle-Streeter 56	197	176	165	153	127	116	111	109	106	101	100	99	98	99	96	97	-41.1%	-13.8%
10-019 Munich 19	160	155	133	126	117	112	103	93	88	75	70	59	53	47	39	35	-30.0%	-37.4%
39-018 Fairmount 18	147	134	132	126	106	108	105	97	93	88	81	76	67	63	60	54	-26.5%	-25.0%
47-014 Montpelier 14	140	121	108	116	99	108	103	101	106	109	111	113	113	115	117	120	-22.9%	3.1%
22-028 Tappen 28	132	121	119	110	105	107	103	102	101	100	101	101	101	103	101	101	-18.9%	-5.3%
14-012 Sheyenne 12	177	145	141	115	91	103	103	108	103	102	101	102	103	102	105	106	-41.8%	-2.2%
07-027 Powers Lake 27	128	128	116	118	115	102	99	94	89	85	81	81	73	65	56	49	-20.3%	-20.8%
42-019 McClusky 19	140	135	118	113	111	99	95	91	83	77	72	62	56	51	47	43	-29.3%	-27.6%
36-044 Starkweather 44	140	121	113	113	100	92	84	78	71	64	56	48	43	37	32	28	-34.3%	-39.4%
36-002 Edmore 2	136	113	112	101	93	90	79	80	75	65	61	51	49	44	37	33	-33.8%	-31.8%
43-008 Selfridge 8	82	74	69	58	70	70	88	86	82	82	77	73	67	64	61	58	9.8%	-14.6%
07-036 Burke Central 36	125	114	101	108	91	89	81	77	76	72	66	63	59	58	56	55	-28.8%	-26.0%
34-055 Neche 55	129	121	102	102	104	86	82	74	71	69	59	58	56	54	49	49	-33.3%	-31.3%
07-014 Bowbells 14	122	114	107	102	88	85	84	78	76	72	68	64	58	55	51	47	-30.3%	-19.6%
50-079 Fordville 79	86	97	96	86	79	84	75	72	60	60	58	54	50	45	41	40	-2.3%	-31.4%
08-028 Wing 28	71	75	76	77	90	81	86	86	89	97	99	104	111	117	124	132	14.1%	22.2%
25-014 Anamoose 14	102	96	92	83	81	80	78	77	70	69	63	56	52	50	44	43	-21.6%	-20.6%
05-054 Newburg-United 54	91	85	83	79	80	78	78	75	71	71	67	60	57	49	42	37	-14.3%	-14.7%
48-002 Bisbee-Egeland 2	125	111	99	93	85	78	72	60	60	52	51	46	42	39	34	32	-37.6%	-34.1%
06-017 Rhame 17	110	96	92	80	73	75	72	71	69	67	64	61	61	60	61	61	-31.8%	-15.2%
48-028 North Central 28	89	78	72	69	69	69	60	56	50	46	44	39	36	33	29	27	-22.5%	-36.5%
47-019 Kensal 19	87	93	81	66	61	63	60	57	59	60	61	62	64	65	65	67	-27.6%	-2.5%
53-099 Grenora 99	87	75	73	65	62	61	56	53	51	49	45	42	40	39	38	37	-29.9%	-26.4%
26-004 Zeeland 4	60	65	56	60	65	58	56	51	47	44	42	38	34	30	26	22	-3.3%	-28.1%
52-039 Sykes 39	85	72	79	79	72	56	53	50	47	45	41	38	35	33	30	28	-34.1%	-26.1%
27-002 Alexander 2	109	105	86	80	68	49	41	38	41	43	45	47	52	54	59	63	-55.0%	-9.1%
35-001 Wolford 1	68	66	73	60	58	49	45	40	37	34	32	29	27	24	22	20	-27.9%	-34.6%
42-016 Goodrich 16	65	62	54	55	51	47	45	43	40	38	35	31	29	27	24	22	-27.7%	-25.6%
29-020 Golden Valley 20	64	71	63	55	50	40	37	33	31	28	25	23	21	19	17	15	-37.5%	-36.8%
53-091 Wildrose-Alamo 91	65	62	53	49	50	40	37	35	34	32	29	28	26	26	25	24	-38.5%	-26.4%
22-020 Tuttle-Pettibone 20	83	75	67	58	49	38	35	31	27	25	21	19	15	13	11	9	-54.2%	-44.5%
23-011 Verona 11	74	72	61	50	47	29	29	27	27	26	26	25	25	25	24	24	-60.8%	-11.5%
13-019 Haliday 19	104	93	78	79	34	28	26	23	21	20	18	16	15	13	12	10	-73.1%	-36.8%
10-014 Border Central 14	31	32	30	33	28	26	25	24	23	22	21	20	20	20	19	19	-16.1%	-19.3%

District	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	00-05	05-10
Elementary schools																		
51-004 Nedrose 4	259	248	245	246	253	260	258	256	253	252	250	247	245	242	239	238	0.4%	-3.8%
53-008 New 8	247	224	211	224	220	228	224	215	211	202	201	197	193	188	183	178	-7.7%	-11.9%
43-004 FLYates 4	201	192	168	136	227	212	220	222	207	206	222	263	304	318	330	341	5.5%	4.6%
51-070 South Prairie 70	133	136	142	154	151	153	152	151	149	148	147	145	144	142	141	140	15.0%	-3.7%
18-125 Manvel 125	212	192	186	176	154	151	145	141	137	133	130	127	123	121	118	115	-28.8%	-14.1%
51-010 Bell 10	136	129	145	142	151	148	143	146	145	144	142	140	139	138	137	136	8.8%	-4.0%
19-018 Roosevelt 18	151	141	137	124	113	147	148	133	124	117	117	107	102	90	83	77	-2.6%	-20.7%
18-127 Emerald 127	151	116	114	98	104	113	109	105	102	100	97	95	92	90	88	86	-25.2%	-14.1%
09-080 Page 80	154	148	136	129	126	106	99	94	78	67	55	42	36	32	29	27	-31.2%	-48.1%
09-007 Mapleton 7	102	116	113	105	96	87	89	91	94	97	100	102	104	107	109	112	-14.7%	14.6%
50-128 Adams 128	119	113	91	91	95	76	71	59	55	48	40	35	28	25	22	19	-36.1%	-47.4%
04-001 Billings Co 1	93	79	73	73	76	56	52	48	43	38	33	29	26	23	20	18	-39.8%	-40.9%
08-039 Apple Creek 39	48	45	42	49	44	51	51	51	51	50	49	49	49	49	49	48	6.3%	-3.2%
27-014 Yellowstone 14	84	82	64	54	47	48	47	45	44	43	42	42	41	40	39	38	-42.9%	-11.9%
50-039 Lankin 39	71	63	57	56	58	47	44	40	36	34	30	29	27	25	24	22	-33.8%	-36.3%
17-006 Lone Tree 6	54	55	52	51	45	42	39	36	32	29	25	22	20	17	15	14	-22.2%	-40.9%
13-037 Twin Buttes 37	58	49	54	46	56	41	39	37	37	35	34	34	33	33	32	32	-29.3%	-16.1%
03-016 Oberon 16	56	43	57	50	45	39	39	38	38	38	40	40	40	40	40	41	-30.4%	2.3%
13-008 Dodge 8	65	51	58	47	36	30	26	25	22	19	18	16	14	13	12	10	-53.8%	-41.5%
08-035 Sterling 35	34	37	39	43	38	29	29	29	29	29	29	29	28	28	28	28	-14.7%	-0.5%
37-002 Sheldon 2	57	44	44	40	33	27	26	25	24	22	21	19	18	18	17	17	-52.6%	-23.2%
30-008 Sims 8	35	35	38	39	34	24	23	21	20	18	16	14	12	10	9	8	-31.4%	-34.6%
08-004 Little Heart 4	30	28	27	32	25	23	23	22	22	21	21	21	21	20	20	20	-23.3%	-11.5%
30-029 Baldwin 29	14	14	19	22	26	21	21	21	21	21	21	21	21	20	20	20	50.0%	-0.5%
52-035 Pleasant Valley 35	27	25	22	17	21	20	17	16	13	11	9	7	6	4	4	3	-25.9%	-53.7%
50-051 Nash 51	29	27	27	25	17	19	19	19	20	20	21	22	23	23	24	24	-34.5%	10.8%
08-033 Menoken 33	34	34	30	21	19	18	18	18	18	18	18	18	18	17	17	17	-47.1%	-0.6%
47-026 Spiritwood 26	13	14	14	11	7	15	15	14	13	13	12	11	11	10	10	10	15.4%	-19.5%
37-006 Ft Ransom 6	29	24	18	20	23	12	12	12	12	11	11	11	11	11	11	11	-58.6%	-5.2%
30-017 Sweet Briar 17	12	7	9	12	10	11	11	11	10	10	10	9	9	9	9	8	-8.3%	-11.5%
22-011 Pettibone-Tuttle 11	33	24	22	18	15	10	8	7	6	5	4	3	2	2	2	1	-69.7%	-63.9%
44-012 Marmarth 12	18	15	10	10	12	10	10	9	9	9	9	9	9	9	8	8	-44.4%	-10.6%
22-014 Robinson 14	12	14	13	10	8	9	7	6	5	4	3	2	2	2	1	1	-25.0%	-63.9%
51-019 Eureka 19	9	16	11	21	13	9	9	9	9	9	9	8	8	8	8	8	0.0%	-4.0%
15-010 Bakker 10	12	10	7	8	6	7	6	6	6	5	5	5	5	5	5	5	-41.7%	-35.8%
08-025 Naughton 25	4	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	25.0%	-0.5%
27-018 Earl 18	4	10	6	7	5	5	5	4	4	3	3	3	2	2	2	2	25.0%	-40.9%
27-032 Horse Creek 32	7	4	10	10	6	5	5	5	5	4	4	4	4	4	4	4	-28.6%	-11.9%
08-045 Manning 45	12	12	6	4	5	4	4	4	4	4	4	4	4	4	4	4	-66.7%	-0.5%
44-032 Central Elem 32	7	11	12	11	9	4	4	4	3	3	3	3	3	3	3	2	-42.9%	-23.2%
27-019 Bowline Butte 19	2	2	4	6	4	3	3	3	2	2	2	2	1	1	1	1	50.0%	-40.9%
44-014 Sheets 14	5	9	6	6	7	2	2	2	2	2	2	2	2	2	2	2	-60.0%	-10.6%

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ND Public School Enrollment Projections by Grade: State Level and by Foundation Aid Category

Public Schools	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
EnrK	7,559	7,144	7,057	7,012	6,890	6,641	6,576	6,495	6,420	6,350	6,287	6,228	6,174	6,124	6,079	6,037
Enr1	7,996	7,609	7,193	7,223	7,139	7,116	6,968	6,838	6,737	6,653	6,579	6,514	6,454	6,401	6,352	6,307
Enr2	7,894	7,643	7,270	7,040	7,051	6,957	6,948	6,772	6,648	6,552	6,474	6,406	6,346	6,292	6,243	6,199
Enr3	8,040	7,747	7,645	7,210	7,039	7,042	6,977	6,965	6,788	6,665	6,571	6,494	6,429	6,371	6,320	6,274
Enr4	8,130	7,980	7,758	7,564	7,218	7,067	7,081	6,994	6,985	6,809	6,688	6,597	6,523	6,460	6,405	6,356
Enr5	8,339	8,099	7,909	7,781	7,600	7,320	7,153	7,141	7,066	7,050	6,873	6,752	6,661	6,588	6,527	6,473
Enr6	8,520	8,210	7,985	7,896	7,827	7,722	7,391	7,205	7,197	7,125	7,136	6,966	6,851	6,767	6,700	6,644
Enr7	8,608	8,544	8,379	8,177	8,084	8,025	7,927	7,583	7,401	7,384	7,316	7,328	7,156	7,040	6,954	6,886
Enr8	9,044	8,555	8,501	8,337	8,203	8,123	8,079	7,994	7,653	7,467	7,455	7,386	7,397	7,222	7,104	7,018
Enr9	9,566	9,204	8,885	8,899	8,804	8,524	8,512	8,462	8,356	8,031	7,802	7,857	7,808	7,757	7,587	7,475
Enr10	9,332	9,314	9,016	8,625	8,603	8,495	8,249	8,220	8,160	8,071	7,747	7,544	7,589	7,508	7,489	7,308
Enr11	9,389	8,993	8,969	8,629	8,396	8,176	8,137	7,924	7,889	7,825	7,736	7,417	7,232	7,270	7,181	7,178
Enr12	9,288	9,052	8,647	8,620	8,283	8,116	7,790	7,771	7,582	7,532	7,460	7,385	7,068	6,898	6,924	6,831
EnrK-12	111,705	108,094	105,214	103,013	101,137	99,324	97,788	96,364	94,881	93,515	92,124	90,873	89,688	88,698	87,864	86,985
Chg		-3.2%	-2.7%	-2.1%	-1.8%	-1.8%	-1.5%	-1.5%	-1.5%	-1.4%	-1.5%	-1.4%	-1.3%	-1.1%	-0.9%	-1.0%

HS 550+	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
EnrK	4,396	4,186	4,017	4,065	4,064	3,971	3,942	3,913	3,885	3,859	3,834	3,810	3,787	3,766	3,746	3,727
Enr1	4,625	4,433	4,136	4,117	4,131	4,203	4,145	4,099	4,063	4,031	4,002	3,976	3,952	3,929	3,908	3,888
Enr2	4,393	4,408	4,115	4,011	4,048	4,049	4,086	4,026	3,983	3,949	3,919	3,894	3,870	3,849	3,829	3,810
Enr3	4,394	4,275	4,304	4,070	3,976	4,033	4,003	4,039	3,981	3,939	3,906	3,878	3,854	3,832	3,812	3,793
Enr4	4,508	4,367	4,180	4,244	4,055	3,983	4,032	4,004	4,039	3,983	3,943	3,911	3,885	3,861	3,840	3,821
Enr5	4,526	4,487	4,176	4,214	4,243	4,082	3,982	4,030	4,002	4,036	3,979	3,939	3,908	3,882	3,859	3,839
Enr6	4,545	4,433	4,241	4,182	4,187	4,262	4,100	3,990	4,043	4,019	4,049	3,997	3,959	3,929	3,905	3,883
Enr7	4,415	4,567	4,448	4,369	4,234	4,298	4,406	4,240	4,125	4,175	4,152	4,182	4,130	4,091	4,061	4,035
Enr8	4,796	4,420	4,423	4,448	4,381	4,300	4,328	4,439	4,271	4,160	4,212	4,188	4,218	4,165	4,127	4,097
Enr9	5,163	4,976	4,620	4,834	4,856	4,763	4,770	4,805	4,921	4,764	4,621	4,708	4,701	4,710	4,663	4,629
Enr10	5,017	5,091	4,904	4,511	4,700	4,689	4,604	4,589	4,619	4,734	4,567	4,443	4,517	4,495	4,522	4,466
Enr11	5,010	4,839	4,778	4,616	4,456	4,414	4,475	4,392	4,366	4,396	4,503	4,336	4,225	4,290	4,260	4,296
Enr12	4,925	4,850	4,535	4,557	4,399	4,260	4,158	4,223	4,148	4,110	4,138	4,240	4,072	3,972	4,027	3,993
EnrK-12	60,713	59,332	56,877	56,238	55,730	55,307	55,032	54,791	54,446	54,155	53,824	53,500	53,077	52,772	52,558	52,276
Chg		-2.3%	-4.1%	-1.1%	-0.9%	-0.8%	-0.5%	-0.4%	-0.6%	-0.5%	-0.6%	-0.6%	-0.8%	-0.6%	-0.4%	-0.5%

HS 150-549	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
EnrK	1,222	1,180	1,202	1,146	989	999	973	948	925	904	884	865	847	831	815	800
Enr1	1,309	1,250	1,256	1,196	1,102	1,101	1,055	1,019	989	962	938	916	896	877	859	843
Enr2	1,414	1,281	1,266	1,181	1,034	1,083	1,045	1,004	972	944	920	898	878	859	842	826
Enr3	1,403	1,384	1,336	1,192	1,091	1,113	1,095	1,065	1,021	988	960	936	914	893	875	857
Enr4	1,398	1,377	1,420	1,287	1,107	1,152	1,119	1,100	1,070	1,025	991	963	938	916	896	877
Enr5	1,527	1,377	1,463	1,372	1,233	1,207	1,181	1,145	1,130	1,100	1,054	1,019	990	965	943	922
Enr6	1,555	1,506	1,455	1,416	1,250	1,272	1,182	1,149	1,119	1,102	1,076	1,032	999	971	948	926
Enr7	1,739	1,548	1,635	1,459	1,370	1,373	1,345	1,244	1,213	1,178	1,164	1,131	1,083	1,046	1,016	990
Enr8	1,712	1,705	1,638	1,530	1,344	1,467	1,390	1,362	1,260	1,231	1,195	1,179	1,149	1,100	1,063	1,033
Enr9	1,994	1,857	1,920	1,729	1,632	1,535	1,568	1,504	1,455	1,352	1,299	1,283	1,277	1,242	1,195	1,159
Enr10	1,848	1,822	1,785	1,732	1,548	1,596	1,464	1,490	1,421	1,379	1,292	1,238	1,228	1,213	1,183	1,135
Enr11	1,838	1,685	1,806	1,645	1,540	1,500	1,547	1,420	1,454	1,380	1,345	1,257	1,205	1,193	1,180	1,152
Enr12	1,821	1,737	1,678	1,666	1,466	1,555	1,453	1,484	1,370	1,405	1,330	1,299	1,220	1,169	1,157	1,139
EnrK-12	20,780	19,709	19,860	18,551	16,706	16,953	16,416	15,935	15,399	14,951	14,448	14,016	13,623	13,276	12,969	12,659
Chg		-5.2%	0.8%	-6.6%	-9.9%	1.5%	-3.2%	-2.9%	-3.4%	-2.9%	-3.4%	-3.0%	-2.8%	-2.5%	-2.3%	-2.4%

HS 75-149	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
EnrK	1,088	996	1,097	1,006	1,094	998	980	965	952	941	931	922	915	909	904	900
Enr1	1,118	1,071	1,038	1,086	1,157	1,051	1,015	994	978	965	954	945	938	931	926	922
Enr2	1,157	1,074	1,102	1,009	1,218	1,062	1,045	1,015	995	980	968	958	949	942	937	932
Enr3	1,243	1,140	1,137	1,071	1,170	1,125	1,094	1,071	1,040	1,020	1,004	992	983	975	968	963
Enr4	1,293	1,252	1,238	1,112	1,218	1,108	1,121	1,086	1,068	1,036	1,015	1,000	989	980	972	966
Enr5	1,244	1,263	1,341	1,197	1,262	1,117	1,116	1,126	1,094	1,070	1,044	1,026	1,013	1,004	996	990
Enr6	1,355	1,246	1,354	1,321	1,372	1,231	1,126	1,123	1,134	1,106	1,082	1,056	1,038	1,026	1,018	1,011
Enr7	1,465	1,471	1,439	1,394	1,549	1,322	1,286	1,186	1,192	1,198	1,168	1,145	1,111	1,090	1,077	1,067
Enr8	1,476	1,452	1,548	1,430	1,544	1,421	1,363	1,323	1,223	1,226	1,231	1,198	1,175	1,136	1,112	1,097
Enr9	1,639	1,596	1,615	1,492	1,589	1,511	1,484	1,422	1,378	1,270	1,268	1,277	1,241	1,222	1,176	1,149
Enr10	1,629	1,640	1,601	1,541	1,606	1,476	1,517	1,489	1,427	1,383	1,276	1,278	1,285	1,243	1,229	1,180
Enr11	1,690	1,654	1,650	1,552	1,657	1,498	1,415	1,461	1,427	1,367	1,323	1,223	1,226	1,235	1,195	1,183
Enr12	1,707	1,649	1,676	1,550	1,671	1,519	1,461	1,380	1,427	1,391	1,332	1,294	1,192	1,194	1,205	1,163
EnrK-12	18,104	17,504	17,836	16,761	18,107	16,439	16,024	15,641	15,336	14,952	14,595	14,316	14,055	13,888	13,716	13,523
Chg		-3.3%	1.9%	-6.0%	8.0%	-9.2%	-2.5%	-2.4%	-1.9%	-2.5%	-2.4%	-1.9%	-1.8%	-1.2%	-1.2%	-1.4%

HS 1-74	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
EnrK	577	527	471	535	520	489	493	483	476	469	464	459	455	452	450	449
Enr1	600	552	504	534	492	548	536	520	508	500	495	490	487	485	483	482
Enr2	612	550	499	581	492	525	544	515	497	486	477	472	467	464	461	460
Enr3	674	618	533	581	562	528	551	560	530	513	502	495	490	486	484	482
Enr4	586	643	587	607	557	602	588	589	596	568	551	541	534	529	526	524
Enr5	657	620	608	674	567	618	600	570	576	582	553	536	526	520	516	513
Enr6	708	651	600	662	661	576	643	604	576	578	587	555	538	527	520	516
Enr7	768	752	658	753	665	738	605	651	614	586	591	594	560	542	532	525
Enr8	779	774	721	759	687	679	710	586	636	597	571	582	583	554	538	530
Enr9	770	775	730	844	727	715	690	730	601	645	614	589	589	583	554	538
Enr10	838	761	726	841	749	734	664	652	692	575	613	586	559	556	555	527
Enr11	851	815	735	816	743	764	699	651	642	682	566	600	576	552	546	546
Enr12	835	816	758	847	747	782	719	683	638	626	661	552	585	563	535	536
EnrK-12	9,255	8,854	8,130	9,034	8,169	8,298	8,041	7,793	7,581	7,407	7,245	7,051	6,950	6,813	6,701	6,629
Chg		-4.3%	-8.2%	11.1%	-9.6%	1.6%	-3.1%	-3.1%	-2.7%	-2.3%	-2.2%	-2.7%	-1.4%	-2.0%	-1.7%	-1.1%

Elementary	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
EnrK	276	255	270	260	223	184	189	185	181	178	175	172	169	166	164	161
Enr1	344	303	259	290	257	213	217	207	200	194	190	186	182	179	176	173
Enr2	318	330	288	258	259	238	228	211	201	194	189	185	181	177	174	171
Enr3	326	330	335	296	240	243	235	231	215	205	199	193	189	185	182	178
Enr4	345	341	333	314	281	222	221	215	212	197	188	182	177	173	170	167
Enr5	385	352	321	324	295	296	274	271	264	261	243	231	223	218	213	208
Enr6	357	374	335	315	357	381	339	338	325	319	342	327	318	313	309	307
Enr7	221	206	199	202	266	294	285	262	257	246	240	276	272	270	269	269
Enr8	281	204	171	170	247	256	288	283	263	254	246	239	273	267	264	263
Enr9	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Enr10	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Enr11	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Enr12	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
EnrK-12	2,853	2,695	2,511	2,429	2,425	2,327	2,275	2,203	2,118	2,049	2,011	1,990	1,984	1,948	1,920	1,898
Chg		-5.5%	-6.8%	-3.3%	-0.2%	-4.0%	-2.2%	-3.2%	-3.9%	-3.3%	-1.9%	-1.0%	-0.3%	-1.8%	-1.4%	-1.2%

Enrollment Shift in ND Public High Schools (2004-2005) by Foundation Aid Category

District	EnrK	Enr1	Enr2	Enr3	Enr4	Enr5	Enr6	Enr7	Enr8	Enr9	Enr10	Enr11	Enr12	Enr0103	Enr1012	Enr Shift
All Public Districts																
North Dakota	6641	7116	6957	7042	7067	7320	7722	8025	8123	8524	8495	8176	8116	21,115	24,787	-14.8%
HS 550+																
40-007 Belcourt 7	103	105	118	111	106	125	135	131	136	248	162	123	83	334	368	-9.2%
08-001 Bismarck 1	711	771	751	805	747	772	822	770	825	874	879	839	828	2,327	2,546	-8.6%
36-001 Devils Lake 1	139	118	113	112	127	137	151	169	157	177	148	163	154	343	465	-26.2%
45-001 Dickinson 1	197	174	156	174	178	202	200	225	243	200	259	221	197	504	677	-25.6%
09-001 Fargo 1	816	915	838	851	836	825	876	855	837	904	929	847	822	2,604	2,598	0.2%
18-001 Grand Forks 1	597	550	587	525	544	550	596	573	615	669	642	537	649	1,662	1,828	-9.1%
47-001 Jamestown 1	124	166	173	152	167	186	172	194	198	216	233	234	204	491	671	-26.8%
30-001 Mandan 1	209	231	222	240	234	245	240	281	255	286	295	283	242	693	820	-15.5%
51-001 Minot 1	515	556	504	510	477	456	462	473	443	547	562	561	573	1,570	1,696	-7.4%
09-006 West Fargo 6	430	464	447	422	434	422	443	430	423	452	389	402	303	1,333	1,094	21.8%
53-001 Williston 1	130	153	140	131	133	162	165	197	168	190	191	204	205	424	600	-29.3%
Summary														12,285	13,363	-8.1%

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District

HS 150-549

	EnrK	Enr1	Enr2	Enr3	Enr4	Enr5	Enr6	Enr7	Enr8	Enr9	Enr10	Enr11	Enr12	Enr0103	Enr1012	Enr Shift	
District HS 150-549																	
29-027 Beulah 27	44	43	31	60	64	46	62	58	88	61	72	94	89	134	255	-47.5%	
05-001 Bottineau 1	26	46	33	36	50	62	60	69	81	70	70	81	75	115	226	-49.1%	
06-001 Bowman 1	21	25	28	24	23	28	25	37	40	41	41	31	43	77	115	-33.0%	
16-010 Carrington 10	33	41	47	32	52	42	46	57	62	45	47	56	54	120	157	-23.6%	
34-006 Cavalier 6	33	31	37	36	34	45	35	39	35	67	48	44	54	104	146	-28.8%	
09-017 Central Cass 17	46	59	70	62	74	73	63	74	63	62	54	59	68	191	181	5.5%	
40-001 Dunseith 1	31	33	38	32	33	33	24	39	23	37	60	33	32	103	125	-17.6%	
03-030 Ft Totten 30	0	0	0	0	0	0	0	0	0	62	67	34	20	0	121	-100.0%	
50-003 Grafton 3	68	79	59	76	69	68	63	83	84	92	82	65	65	214	212	0.9%	
52-038 Harvey 38	0	24	26	29	28	23	47	33	51	38	48	55	46	79	149	-47.0%	
29-003 Hazen 3	41	37	43	55	31	47	58	60	64	51	61	63	93	135	217	-37.8%	
13-016 Killdeer 16	20	22	23	29	23	36	27	23	33	30	39	42	50	74	131	-43.5%	
09-002 Kindred 2	56	35	60	51	61	61	58	47	54	52	69	48	68	146	185	-21.1%	
10-023 Langdon Area 23	28	24	24	24	26	31	30	37	44	60	54	47	54	72	155	-53.5%	
18-044 Larimore 44	37	30	31	37	29	27	42	41	43	53	51	48	53	98	152	-35.5%	
37-019 Lisbon 19	48	40	43	42	40	50	47	49	61	54	57	62	43	125	162	-22.8%	
49-014 May-Port CG 14	42	44	52	37	39	38	44	45	59	46	53	46	48	133	147	-9.5%	
27-001 McKenzie Co 1	31	26	42	36	43	33	59	46	52	42	59	57	53	104	169	-38.5%	
31-001 New Town 1	67	61	52	38	52	55	65	70	61	66	54	47	38	151	139	8.6%	
09-097 Northern Cass 97	32	32	28	32	35	37	40	49	37	45	43	27	45	92	115	-20.0%	
11-041 Oakes 41	38	38	47	44	43	49	33	52	45	39	39	37	41	129	117	10.3%	
35-005 Rugby 5	30	31	43	28	34	29	37	56	51	61	54	47	59	102	160	-36.3%	
18-061 Thompson 61	22	30	23	31	26	27	35	38	27	42	37	45	45	84	127	-33.9%	
51-007 United 7	37	40	35	48	35	34	48	45	46	56	60	43	47	123	150	-18.0%	
02-002 Valley City 2	64	91	60	77	75	99	94	79	93	93	119	129	103	228	351	-35.0%	
25-001 Velva 1	26	23	24	30	28	31	42	33	34	30	42	41	46	77	129	-40.3%	
39-037 Wahpeton 37	78	116	84	87	105	103	88	114	136	140	116	119	123	287	358	-19.8%	
Summary	HS 150-549														3,297	4,651	-29.1%

District

HS 75-149

	EnrK	Enr1	Enr2	Enr3	Enr4	Enr5	Enr6	Enr7	Enr8	Enr9	Enr10	Enr11	Enr12	Enr0103	Enr1012	Enr Shift
17-003 Beach 3	13	16	9	20	25	21	21	27	28	41	29	28	47	45	104	-56.7%
45-013 Belfield 13	14	10	12	7	15	19	14	17	20	24	20	30	33	29	83	-65.1%
33-001 Center-Stanton 1	17	16	14	23	12	19	22	20	24	31	27	28	28	53	83	-36.1%
49-003 Central Valley 3	21	22	21	22	14	22	24	17	27	29	27	22	23	65	72	-9.7%
32-001 Dakota Prairie 1	12	18	25	18	24	23	22	33	24	28	28	26	33	61	87	-29.9%
12-001 Divide County 1	5	12	22	14	12	15	25	22	29	35	22	27	40	48	89	-46.1%
23-003 Edgeley 3	14	13	13	17	17	25	8	19	24	18	19	25	24	43	68	-36.8%
19-049 Elgin-New Leipzig 49	12	11	11	18	11	0	0	0	0	24	31	24	31	40	86	-53.5%
11-040 Ellendale 40	30	32	21	24	25	24	34	32	34	20	24	27	28	77	79	-2.5%
37-022 Enderlin 22	15	22	18	27	20	14	21	24	28	40	21	32	29	67	82	-18.3%
52-025 Fessenden-Bowdon 25	8	8	11	11	9	11	21	13	16	17	28	16	22	30	66	-54.5%
30-039 Flasher 39	19	15	18	16	13	12	12	22	14	28	18	12	24	49	54	-9.3%
28-051 Garrison 51	23	19	28	28	18	16	35	31	37	36	21	32	30	75	83	-9.6%
30-048 Glen Ullin 48	0	9	12	15	15	17	19	12	15	19	18	21	21	36	60	-40.0%
38-026 Glenburn 26	14	15	13	10	14	16	16	26	33	29	31	38	24	38	93	-59.1%
20-018 Griggs County Central 18	19	22	27	27	26	21	23	24	38	18	24	34	33	76	91	-16.5%
39-008 Hankinson 8	23	24	23	22	24	18	28	24	31	23	24	31	25	69	80	-13.8%
49-007 Hatton 7	15	11	15	15	13	21	17	27	28	24	20	22	13	41	55	-25.5%
01-013 Hettinger 13	18	24	13	26	16	31	32	34	29	29	35	31	29	63	95	-33.7%
49-009 Hillsboro 9	32	29	33	28	26	24	35	32	29	28	45	31	34	90	110	-18.2%
46-010 Hope 10	0	0	0	0	0	0	0	23	23	26	27	20	21	0	68	-100.0%
51-028 Kenmare 28	21	13	18	17	13	21	21	25	27	28	26	26	32	48	84	-42.9%
32-066 Lakota 66	12	17	18	14	12	19	12	27	18	27	19	20	28	49	67	-26.9%
23-008 LaMoure 8	18	35	20	27	27	20	24	31	23	23	25	33	20	82	78	5.1%
03-006 Leeds 6	10	12	11	7	16	13	13	11	14	27	18	15	16	30	49	-38.8%
51-161 Lewis & Clark 161	29	31	30	31	40	27	35	26	35	29	27	30	28	92	85	8.2%
15-036 Linton 36	15	24	23	27	26	29	30	26	33	23	36	27	24	74	87	-14.9%
03-009 Maddock 9	10	13	15	14	11	18	18	14	16	18	25	21	12	42	58	-27.6%
09-004 Maple Valley 4	12	14	17	15	17	20	27	16	29	21	17	25	26	46	68	-32.4%
18-128 Midway 128	18	14	22	18	21	24	22	23	22	16	30	19	22	54	71	-23.9%
41-002 Milnor 2	13	21	20	15	24	22	27	22	28	29	24	24	22	56	70	-20.0%
50-020 Minto 20	17	13	16	15	14	16	23	21	21	19	23	17	23	44	63	-30.2%
38-001 Mohall-Lansford-Sherwood 1	24	29	20	26	18	30	31	24	37	21	23	35	27	75	85	-11.8%
21-001 Mott-Regent 1	16	15	18	18	16	14	19	23	18	34	27	25	31	51	83	-38.6%
40-004 Mt Pleasant 4	20	19	16	23	17	17	34	26	12	37	27	28	39	58	94	-38.3%
24-002 Napoleon 2	23	20	21	13	19	15	18	15	16	23	23	18	21	54	62	-12.9%
21-009 New England 9	10	7	11	9	14	16	10	10	17	24	24	16	24	27	64	-57.8%

District	EnrK	Enr1	Enr2	Enr3	Enr4	Enr5	Enr6	Enr7	Enr8	Enr9	Enr10	Enr11	Enr12	Enr0103	Enr1012	Enr Shift
14-001 New Rockford 1	29	23	22	26	34	16	31	32	44	37	28	33	34	71	95	-25.3%
30-007 New Salem 7	23	26	23	25	32	25	27	25	33	35	41	33	30	74	104	-28.8%
18-129 Northwood 129	23	25	17	12	34	23	16	15	33	25	35	35	25	54	95	-43.2%
50-078 Park River 78	30	29	36	27	27	33	22	33	42	34	31	31	43	92	105	-12.4%
31-003 Parshall 3	20	24	23	21	20	19	30	28	19	19	20	17	22	68	59	15.3%
45-034 Richardson-Taylor 34	19	16	20	27	19	16	15	18	27	29	25	28	21	63	74	-14.9%
39-044 Richland 44	26	27	21	27	21	21	20	29	32	34	22	34	21	75	77	-2.6%
41-006 Sargent Central 6	17	19	15	21	27	27	21	33	17	29	21	23	33	55	77	-28.6%
45-009 South Heart 9	16	19	10	13	19	14	19	20	29	21	22	28	17	42	67	-37.3%
48-008 Southern 8	16	10	19	14	20	14	13	19	18	17	16	27	21	43	64	-32.8%
40-003 St John 3	18	23	19	26	24	22	19	34	25	27	27	21	18	68	66	3.0%
31-002 Stanley 2	27	20	27	22	26	26	20	21	22	28	37	30	34	69	101	-31.7%
22-026 Steele-Dawson 26	25	14	19	25	19	18	22	24	21	24	23	26	27	58	76	-23.7%
51-041 Surrey 41	21	20	31	31	23	27	32	29	28	26	38	24	34	82	96	-14.6%
25-060 TGU 60	22	28	22	26	24	29	35	32	29	38	33	34	31	76	98	-22.4%
53-015 Tioga 15	14	12	16	21	11	18	22	18	24	22	21	28	18	49	67	-26.9%
34-027 Walhalla 27	24	20	18	26	19	22	20	23	25	23	23	27	28	64	78	-17.9%
28-004 Washburn 4	20	18	18	22	23	18	22	30	16	24	38	32	33	58	103	-43.7%
26-019 Wishek 19	2	19	16	20	15	21	19	16	21	19	21	25	16	55	62	-11.3%
39-042 Wyndmere 42	14	14	15	16	17	18	13	24	19	34	21	26	26	45	73	-38.4%
Summary	HS 75-149															
														3,238	4,493	-27.9%

District
HS 1-75

	EnrK	Enr1	Enr2	Enr3	Enr4	Enr5	Enr6	Enr7	Enr8	Enr9	Enr10	Enr11	Enr12	Enr0103	Enr1012	Enr Shift
27-002 Alexander 2	5	1	5	2	1	5	1	5	2	4	3	5	10	8	18	-55.6%
25-014 Anamoose 14	0	3	1	5	4	6	6	6	5	10	10	14	10	9	34	-73.5%
26-009 Ashley 9	9	4	11	14	12	14	13	12	11	13	18	24	12	29	54	-46.3%
48-002 Bisbee-Egeland 2	2	5	2	3	6	7	4	7	0	9	10	12	11	10	33	-69.7%
10-014 Border Central 14	0	4	1	2	3	0	2	2	0	2	4	1	5	7	10	-30.0%
07-014 Bowbells 14	4	5	8	9	8	6	12	7	6	6	4	7	3	22	14	57.1%
07-036 Burke Central 36	6	6	6	5	4	8	8	5	10	7	5	7	12	17	24	-29.2%
25-057 Drake 57	3	10	9	11	9	5	12	17	11	12	18	11	8	30	37	-18.9%
34-019 Drayton 19	10	15	10	8	9	17	10	15	11	16	25	11	21	33	57	-42.1%
50-106 Edinburg 106	13	9	7	10	8	11	9	9	11	10	10	17	12	26	39	-33.3%
36-002 Edmore 2	6	2	9	3	7	0	0	0	0	15	11	17	20	14	48	-70.8%
53-006 Eight Mile 6	12	16	18	19	16	14	19	14	24	18	18	16	15	53	49	8.2%
39-018 Fairmount 18	6	7	6	10	5	7	13	7	10	9	8	13	7	23	28	-17.9%
46-019 Finley-Sharon 19	11	14	12	12	18	16	16	17	14	14	9	14	19	38	42	-9.5%
50-079 Fordville 79	7	0	0	0	0	0	0	9	12	6	15	13	22	0	50	-100.0%
24-056 Gackle-Streeter 56	7	5	5	8	10	7	7	11	9	9	10	11	17	18	38	-52.6%
29-020 Golden Valley 20	0	0	0	0	0	0	0	3	8	8	4	11	6	0	21	-100.0%
42-016 Goodrich 16	0	2	2	0	6	5	1	9	6	6	4	2	4	4	10	-60.0%
53-099 Grenora 99	8	5	2	2	7	1	0	8	7	3	4	4	10	9	18	-50.0%
13-019 Halliday 19	2	2	3	1	2	2	6	1	1	4	1	1	2	6	4	50.0%
15-006 Hazelton-Moffit-Braddock 6	8	8	7	12	6	11	15	20	12	10	9	15	11	27	35	-22.9%
30-013 Hebron 13	0	9	18	10	10	15	13	15	15	11	13	8	10	37	31	19.4%
47-019 Kensal 19	4	3	1	2	4	3	6	7	5	4	3	11	10	6	24	-75.0%
23-007 Kulm 7	4	12	7	6	13	11	14	11	7	13	13	9	14	25	36	-30.6%
39-028 Lidgerwood 28	11	14	12	18	18	12	18	14	22	14	22	16	20	44	58	-24.1%
02-046 Litchville-Marion 46	0	11	9	16	13	14	10	24	12	12	20	13	19	36	52	-30.8%
27-036 Mandaree 36	13	19	16	16	12	21	9	17	16	23	9	11	9	51	29	75.9%
28-050 Max 50	11	8	11	12	15	5	16	20	7	17	14	17	13	31	44	-29.5%
42-019 McClusky 19	6	9	3	5	5	7	6	8	11	3	11	6	19	17	36	-52.8%
47-003 Medina 3	13	14	9	13	7	13	8	18	18	9	14	7	14	36	35	2.9%
20-007 Midkota 7	7	7	9	12	12	9	10	8	10	17	15	14	17	28	46	-39.1%
03-005 Minnewaukan 5	10	16	12	12	14	9	16	16	21	12	16	7	8	40	31	29.0%
28-001 Montefiore 1	15	13	14	14	12	19	14	20	16	8	19	26	13	41	58	-29.3%
47-014 Montpelier 14	10	6	6	6	11	9	6	10	8	7	9	11	9	18	29	-37.9%
10-019 Munich 19	3	4	5	7	9	7	3	12	12	19	9	8	14	16	31	-48.4%
34-055 Neche 55	5	7	4	3	9	6	5	5	14	5	6	9	8	14	23	-39.1%
53-002 Nesson 2	10	9	10	9	13	15	10	15	9	13	15	20	15	28	50	-44.0%

District	EnrK	Enr1	Enr2	Enr3	Enr4	Enr5	Enr6	Enr7	Enr8	Enr9	Enr10	Enr11	Enr12	Enr0103	Enr1012	Enr Shift
05-054 Newburg-United 54	4	4	4	4	7	8	5	8	8	4	9	8	5	12	22	-45.5%
48-028 North Central 28	6	5	6	3	6	3	8	6	2	7	2	9	6	14	17	-17.6%
02-065 North Central 65	8	10	11	13	4	14	8	13	8	14	13	13	12	34	38	-10.5%
41-003 North Sargent 3	17	17	21	13	12	23	12	21	13	15	15	13	12	51	40	27.5%
34-001 Pembina 1	14	7	10	13	10	13	7	11	11	14	12	10	22	30	44	-31.8%
47-010 Pingree-Buchanan 10	10	11	9	13	14	6	10	13	17	14	16	16	10	33	42	-21.4%
07-027 Powers Lake 27	8	3	2	7	8	9	11	7	13	6	12	9	7	12	28	-57.1%
06-017 Rhame 17	3	9	4	3	4	5	7	4	6	10	6	5	9	16	20	-20.0%
40-029 Rolette 29	10	13	11	11	10	16	12	14	13	21	13	21	17	35	51	-31.4%
51-016 Sawyer 16	11	7	10	8	13	9	6	11	9	8	14	10	10	25	34	-26.5%
06-033 Scranton 33	10	10	11	16	9	12	16	11	13	17	14	12	13	37	39	-5.1%
43-008 Selfridge 8	5	7	6	5	5	6	4	11	6	7	11	11	6	18	28	-35.7%
14-012 Sheyenne 12	7	9	8	10	7	11	7	8	6	13	7	4	6	27	17	58.8%
43-003 Solen 3	16	17	6	9	19	11	15	12	11	11	15	8	10	32	33	-3.0%
34-043 St Thomas 43	10	10	13	7	11	10	8	14	10	12	5	10	10	30	25	20.0%
36-044 Starkweather 44	4	6	4	4	7	4	9	14	10	8	6	9	7	14	22	-36.4%
15-015 Strasburg 15	6	16	11	15	15	12	9	15	15	17	18	17	18	42	53	-20.8%
52-039 Sykes 39	0	1	2	2	5	3	8	8	6	4	7	6	4	5	17	-70.6%
22-028 Tappen 28	4	8	7	3	12	4	8	8	7	10	11	11	14	18	36	-50.0%
28-072 Turtle Lake-Mercer 72	10	15	7	7	13	14	10	18	16	22	13	15	22	29	50	-42.0%
22-020 Tuttle-Pettibone 20	0	0	0	0	0	0	0	2	4	7	11	8	6	0	25	-100.0%
28-008 Underwood 8	16	11	15	11	18	12	13	22	19	16	19	18	21	37	58	-36.2%
34-012 Valley 12	10	18	12	5	9	18	9	15	12	11	11	14	17	35	42	-16.7%
23-011 Verona 11	2	0	1	1	1	1	3	1	4	1	4	3	7	2	14	-85.7%
03-029 Warwick 29	13	9	13	13	14	18	16	16	18	16	16	18	12	35	46	-23.9%
05-017 Westhope 17	4	8	8	7	13	11	5	7	15	10	12	13	16	23	41	-43.9%
28-085 White Shield 85	17	7	12	7	14	10	7	7	11	12	7	4	8	26	19	36.8%
53-091 Wildrose-Alamo 91	0	0	2	2	2	3	4	5	3	1	5	8	5	4	18	-77.8%
02-082 Wimbledon-Courtenay 82	12	10	7	9	10	16	12	18	8	10	12	19	10	26	41	-36.6%
08-028 Wing 28	10	9	8	3	6	7	3	5	8	7	4	8	3	20	15	33.3%
35-001 Wolford 1	0	4	1	3	1	5	4	4	4	9	2	7	5	8	14	-42.9%
26-004 Zeeland 4	1	3	13	4	5	7	2	5	0	3	4	8	3	20	15	33.3%
Summary	HS 1-75													1,601	2,280	-29.8%