

**FISCAL NOTE**  
**Requested by Legislative Council**  
**01/07/2019**

Bill/Resolution No.: SB 2160

- 1 A. **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.*

|                | 2017-2019 Biennium |             | 2019-2021 Biennium |             | 2021-2023 Biennium |             |
|----------------|--------------------|-------------|--------------------|-------------|--------------------|-------------|
|                | General Fund       | Other Funds | General Fund       | Other Funds | General Fund       | Other Funds |
| Revenues       |                    |             |                    |             |                    |             |
| Expenditures   |                    |             | \$37,338,374       |             |                    |             |
| Appropriations |                    |             |                    |             |                    |             |

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

|                  | 2017-2019 Biennium | 2019-2021 Biennium | 2021-2023 Biennium |
|------------------|--------------------|--------------------|--------------------|
| Counties         |                    |                    |                    |
| Cities           |                    |                    |                    |
| School Districts |                    | \$37,338,374       |                    |
| Townships        |                    |                    |                    |

- 2 A. **Bill and fiscal impact summary:** *Provide a brief summary of the measure, including description of the provisions having fiscal impact (limited to 300 characters).*

SB 2160 affects how much money is deducted from the foundation aid formula for revenue received by a school district in lieu of property taxes.

- B. **Fiscal impact sections:** *Identify and provide a brief description of the sections of the measure which have fiscal impact. Include any assumptions and comments relevant to the analysis.*

Section 1 changes the amount of the in lieu of property tax revenue deduction from either 75% or 100% depending on the revenue category to either 75% or 100% of apportioned revenue. Apportioned revenue for the purposes of this subdivision is the percentage of mills levied for the general fund relative to total mills levied by the school district.

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.*

- 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.*

SB 2160 will increase expenditures in the integrated formula payment line by \$37,338,374.

- C. **Appropriations:** *Explain the appropriation amounts. Provide detail, when appropriate, for each agency and fund affected. Explain the relationship between the amounts shown for expenditures and appropriations. Indicate whether the appropriation or a part of the appropriation is included in the executive budget or relates to a continuing appropriation.*

**Name:** Adam Tescher

**Agency:** Department of Public Instruction

**Telephone:** 7013283291

**Date Prepared:** 01/11/2019

School District Payments In-lieu of Property Taxes

Mill Levy

| County<br>District<br>Number | School District            | Deducted From   |                 |                 | One Year<br>Estimated Cost |      | Mill Levy |            |
|------------------------------|----------------------------|-----------------|-----------------|-----------------|----------------------------|------|-----------|------------|
|                              |                            | In Lieu Revenue | Formula Current | Formula SB 2160 |                            |      | GF Levy   | Total Levy |
| 01-013                       | Hettinger 13               | 303,956         | 240,845         | 170,785         | 70,060                     | 71%  | 66.50     | 93.78      |
| 02-002                       | Valley City 2              | 148,582         | 140,216         | 101,344         | 38,872                     | 72%  | 70.00     | 96.85      |
| 02-007                       | Barnes County North 7      | 281,249         | 221,185         | 191,278         | 29,906                     | 86%  | 63.32     | 73.22      |
| 02-046                       | Litchville-Marion 46       | 27,314          | 23,830          | 23,233          | 596                        | 97%  | 61.96     | 63.55      |
| 03-005                       | Minnewaukan 5              | 46,940          | 37,584          | 36,478          | 1,105                      | 97%  | 57.42     | 59.16      |
| 03-006                       | Leeds 6                    | 24,278          | 22,610          | 18,003          | 4,607                      | 80%  | 68.15     | 85.59      |
| 03-009                       | Maddock 9                  | 28,706          | 26,466          | 19,858          | 6,608                      | 75%  | 68.76     | 91.64      |
| 03-016                       | Oberon 16                  | 7,744           | 7,454           | 7,076           | 379                        | 95%  | 60.91     | 64.17      |
| 03-029                       | Warwick 29                 | 15,287          | 13,984          | 13,984          | -                          | 100% | 69.87     | 69.87      |
| 03-030                       | Ft Totten 30               | 14,517          | 13,736          | 4,909           | 8,827                      | 36%  | 62.64     | 175.26     |
| 04-001                       | Billings Co 1              | 1,890,100       | 1,422,880       | 1,422,880       | -                          | 100% | 56.32     | 56.32      |
| 05-001                       | Bottineau 1                | 788,044         | 591,057         | 495,619         | 95,438                     | 84%  | 59.98     | 71.53      |
| 05-017                       | Westhope 17                | 147,311         | 110,483         | 57,397          | 53,087                     | 52%  | 58.20     | 112.03     |
| 05-054                       | Newburg-United 54          | 69,534          | 52,186          | 45,666          | 6,520                      | 88%  | 54.07     | 61.79      |
| 06-001                       | Bowman Co 1                | 1,764,585       | 1,331,244       | 1,097,869       | 233,376                    | 82%  | 70.00     | 84.88      |
| 06-033                       | Scranton 33                | 331,091         | 251,273         | 190,264         | 61,010                     | 76%  | 66.80     | 88.22      |
| 07-014                       | Bowbells 14                | 382,713         | 289,079         | 261,412         | 27,666                     | 90%  | 58.96     | 65.20      |
| 07-027                       | Powers Lake 27             | 902,733         | 680,805         | 368,033         | 312,772                    | 54%  | 61.67     | 114.08     |
| 07-036                       | Burke Central 36           | 544,619         | 412,102         | 324,618         | 87,484                     | 79%  | 61.67     | 78.29      |
| 08-001                       | Bismarck 1                 | 2,731,062       | 2,430,993       | 1,637,505       | 793,488                    | 67%  | 70.00     | 103.92     |
| 08-025                       | Naughton 25                | 2,622           | 2,287           | 1,712           | 575                        | 75%  | 50.16     | 67.02      |
| 08-028                       | Wing 28                    | 51,880          | 40,151          | 32,656          | 7,495                      | 81%  | 60.00     | 73.77      |
| 08-033                       | Menoken 33                 | 15,593          | 13,194          | 13,194          | -                          | 100% | 55.26     | 55.26      |
| 08-035                       | Sterling 35                | 24,075          | 21,863          | 19,541          | 2,322                      | 89%  | 48.73     | 54.52      |
| 08-039                       | Apple Creek 39             | 21,933          | 20,281          | 10,157          | 10,124                     | 50%  | 56.33     | 112.48     |
| 08-045                       | Manning 45                 | 13,988          | 13,405          | 6,340           | 7,065                      | 47%  | 70.00     | 148.00     |
| 09-001                       | Fargo 1                    | 2,563,585       | 2,406,494       | 1,979,468       | 427,027                    | 82%  | 126.78    | 154.13     |
| 09-002                       | Kindred 2                  | 120,649         | 107,920         | 63,729          | 44,191                     | 59%  | 67.16     | 113.73     |
| 09-004                       | Maple Valley 4             | 73,426          | 67,866          | 57,930          | 9,935                      | 85%  | 69.91     | 81.90      |
| 09-006                       | West Fargo 6               | 1,382,102       | 1,160,564       | 493,511         | 667,053                    | 43%  | 54.97     | 129.27     |
| 09-007                       | Mapleton 7                 | 23,689          | 22,430          | 8,055           | 14,375                     | 36%  | 47.46     | 132.16     |
| 09-017                       | Central Cass 17            | 225,587         | 197,290         | 124,538         | 72,752                     | 63%  | 63.32     | 100.31     |
| 09-080                       | Page 80                    | 26,737          | 23,849          | 21,197          | 2,652                      | 89%  | 63.86     | 71.85      |
| 09-097                       | Northern Cass 97           | 89,218          | 79,096          | 54,271          | 24,825                     | 69%  | 70.00     | 102.02     |
| 10-019                       | Munich 19                  | 11,380          | 10,837          | 9,521           | 1,316                      | 88%  | 57.88     | 65.88      |
| 10-023                       | Langdon Area 23            | 54,636          | 52,428          | 46,327          | 6,100                      | 88%  | 66.98     | 75.80      |
| 11-040                       | Ellendale 40               | 55,976          | 51,756          | 37,224          | 14,532                     | 72%  | 68.75     | 95.59      |
| 11-041                       | Oakes 41                   | 61,203          | 56,997          | 44,201          | 12,796                     | 78%  | 61.97     | 79.91      |
| 12-001                       | Divide County 1            | 1,992,141       | 1,502,049       | 885,845         | 616,204                    | 59%  | 54.24     | 91.97      |
| 13-016                       | Killdeer 16                | 2,601,871       | 1,958,683       | 1,589,955       | 368,728                    | 81%  | 43.12     | 53.12      |
| 13-019                       | Halliday 19                | 147,338         | 111,994         | 95,852          | 16,142                     | 86%  | 54.63     | 63.83      |
| 13-037                       | Twin Buttes 37             | 138,366         | 103,909         | 103,909         | -                          | 100% | 0.00      | 0.00       |
| 14-002                       | New Rockford-Sheyenne 2    | 59,637          | 54,802          | 44,101          | 10,701                     | 80%  | 68.99     | 85.73      |
| 15-006                       | Hazelton-Moffit-Braddock 6 | 28,962          | 24,369          | 23,584          | 785                        | 97%  | 63.39     | 65.50      |
| 15-010                       | Bakker 10                  | 5,009           | 3,961           | 3,961           | -                          | 100% | 41.99     | 41.99      |
| 15-015                       | Strasburg 15               | 49,165          | 38,972          | 23,871          | 15,102                     | 61%  | 58.09     | 94.84      |
| 15-036                       | Linton 36                  | 41,515          | 38,306          | 38,306          | -                          | 100% | 54.56     | 54.56      |
| 16-049                       | Carrington 49              | 86,854          | 79,923          | 40,983          | 38,940                     | 51%  | 69.23     | 135.01     |
| 17-003                       | Beach 3                    | 609,829         | 467,088         | 467,088         | -                          | 100% | 45.07     | 45.07      |
| 17-006                       | Lone Tree 6                | 82,219          | 63,365          | 36,054          | 27,311                     | 57%  | 38.72     | 68.05      |
| 18-001                       | Grand Forks 1              | 4,677,061       | 3,664,712       | 2,634,859       | 1,029,853                  | 72%  | 70.00     | 97.36      |
| 18-044                       | Larimore 44                | 124,105         | 108,941         | 77,910          | 31,031                     | 72%  | 70.00     | 97.88      |

School District Payments In-lieu of Property Taxes

Mill Levy

| County<br>District<br>Number | School District          | Deducted From   |                 | Deducted From<br>Formula SB 2160 | One Year<br>Estimated Cost |      | Mill Levy |            |
|------------------------------|--------------------------|-----------------|-----------------|----------------------------------|----------------------------|------|-----------|------------|
|                              |                          | In Lieu Revenue | Formula Current |                                  |                            |      | GF Levy   | Total Levy |
| 18-061                       | Thompson 61              | 137,485         | 112,061         | 76,172                           | 35,890                     | 68%  | 59.83     | 88.02      |
| 18-125                       | Manvel 125               | 41,649          | 39,157          | 23,535                           | 15,621                     | 60%  | 61.32     | 102.02     |
| 18-127                       | Emerado 127              | 40,970          | 40,097          | 19,766                           | 20,331                     | 49%  | 69.99     | 141.98     |
| 18-128                       | Midway 128               | 58,314          | 54,091          | 40,520                           | 13,571                     | 75%  | 65.69     | 87.69      |
| 18-129                       | Northwood 129            | 39,815          | 36,363          | 23,116                           | 13,247                     | 64%  | 60.57     | 95.28      |
| 19-018                       | Roosevelt 18             | 23,859          | 22,909          | 19,796                           | 3,113                      | 86%  | 69.70     | 80.66      |
| 19-049                       | Elgin-New Leipzig 49     | 47,119          | 45,483          | 38,827                           | 6,656                      | 85%  | 70.00     | 82.00      |
| 20-007                       | Midkota 7                | 39,039          | 35,968          | 35,968                           | -                          | 100% | 70.00     | 70.00      |
| 20-018                       | Griggs County Central 18 | 93,622          | 79,452          | 53,739                           | 25,713                     | 68%  | 66.46     | 98.26      |
| 21-001                       | Mott-Regent 1            | 46,477          | 43,594          | 26,911                           | 16,683                     | 62%  | 65.01     | 105.31     |
| 21-009                       | New England 9            | 529,360         | 405,099         | 325,585                          | 79,514                     | 80%  | 61.42     | 76.42      |
| 22-001                       | Kidder County 1          | 125,192         | 110,607         | 88,994                           | 21,613                     | 80%  | 69.71     | 86.64      |
| 23-003                       | Edgeley 3                | 33,930          | 31,098          | 20,929                           | 10,169                     | 67%  | 69.67     | 103.52     |
| 23-007                       | Kulm 7                   | 27,805          | 24,760          | 15,187                           | 9,573                      | 61%  | 67.60     | 110.21     |
| 23-008                       | LaMoure 8                | 38,498          | 34,840          | 29,590                           | 5,250                      | 85%  | 69.21     | 81.49      |
| 24-002                       | Napoleon 2               | 27,411          | 24,914          | 22,590                           | 2,324                      | 91%  | 58.70     | 64.74      |
| 24-056                       | Gackle-Streeter 56       | 34,863          | 31,432          | 26,450                           | 4,982                      | 84%  | 68.96     | 81.95      |
| 25-001                       | Velva 1                  | 181,683         | 145,956         | 91,223                           | 54,734                     | 63%  | 59.35     | 94.96      |
| 25-014                       | Anamoose 14              | 29,778          | 27,270          | 25,578                           | 1,692                      | 94%  | 45.64     | 48.66      |
| 25-057                       | Drake 57                 | 99,029          | 77,922          | 75,088                           | 2,834                      | 96%  | 42.66     | 44.27      |
| 25-060                       | TGU 60                   | 168,024         | 140,493         | 96,908                           | 43,585                     | 69%  | 69.66     | 100.99     |
| 26-004                       | Zeeland 4                | 25,716          | 21,184          | 19,491                           | 1,693                      | 92%  | 69.87     | 75.94      |
| 26-009                       | Ashley 9                 | 32,176          | 30,131          | 25,907                           | 4,224                      | 86%  | 63.97     | 74.40      |
| 26-019                       | Wishek 19                | 157,456         | 127,478         | 119,241                          | 8,237                      | 94%  | 63.84     | 68.25      |
| 27-001                       | McKenzie Co 1            | 5,283,908       | 3,990,461       | 2,196,466                        | 1,793,995                  | 55%  | 30.78     | 55.92      |
| 27-002                       | Alexander 2              | 1,392,724       | 1,060,277       | 544,229                          | 516,048                    | 51%  | 45.77     | 89.17      |
| 27-014                       | Yellowstone 14           | 267,369         | 201,598         | 128,372                          | 73,226                     | 64%  | 29.82     | 46.83      |
| 27-018                       | Earl 18                  | 20,259          | 15,297          | 6,567                            | 8,730                      | 43%  | 5.01      | 11.67      |
| 27-032                       | Horse Creek 32           | 70,506          | 53,148          | 35,048                           | 18,100                     | 66%  | 15.82     | 23.99      |
| 27-036                       | Mandaree 36              | 522,478         | 392,382         | 84,924                           | 307,458                    | 22%  | 1.08      | 4.99       |
| 28-001                       | Wilton 1                 | 209,170         | 166,283         | 134,571                          | 31,712                     | 81%  | 65.35     | 80.75      |
| 28-004                       | Washburn 4               | 302,172         | 233,473         | 211,905                          | 21,568                     | 91%  | 56.20     | 61.92      |
| 28-008                       | Underwood 8              | 257,458         | 208,873         | 153,609                          | 55,264                     | 74%  | 62.04     | 84.36      |
| 28-050                       | Max 50                   | 131,578         | 103,363         | 85,375                           | 17,988                     | 83%  | 66.40     | 80.39      |
| 28-051                       | Garrison 51              | 422,541         | 329,018         | 220,955                          | 108,064                    | 67%  | 61.34     | 91.34      |
| 28-072                       | Turtle Lake-Mercer 72    | 196,907         | 153,828         | 108,646                          | 45,182                     | 71%  | 50.93     | 72.11      |
| 28-085                       | White Shield 85          | 126,885         | 96,624          | 96,624                           | -                          | 100% | 53.35     | 53.35      |
| 29-003                       | Hazen 3                  | 916,816         | 698,427         | 446,365                          | 252,061                    | 64%  | 39.26     | 61.43      |
| 29-027                       | Beulah 27                | 1,231,702       | 942,435         | 707,931                          | 234,504                    | 75%  | 54.46     | 72.50      |
| 30-001                       | Mandan 1                 | 1,044,344       | 900,293         | 502,601                          | 397,692                    | 56%  | 57.49     | 102.98     |
| 30-004                       | Little Heart 4           | 6,465           | 5,806           | 4,977                            | 829                        | 86%  | 39.81     | 46.44      |
| 30-013                       | Hebron 13                | 177,260         | 136,357         | 111,783                          | 24,574                     | 82%  | 67.46     | 82.29      |
| 30-017                       | Sweet Briar 17           | 1,453           | 1,394           | 1,152                            | 242                        | 83%  | 37.36     | 45.22      |
| 30-039                       | Flasher 39               | 68,576          | 57,669          | 27,459                           | 30,210                     | 48%  | 58.01     | 121.83     |
| 30-048                       | Glen Ullin 48            | 202,771         | 158,315         | 151,815                          | 6,499                      | 96%  | 63.77     | 66.50      |
| 30-049                       | New Salem-Almont 49      | 354,305         | 272,584         | 210,131                          | 62,453                     | 77%  | 51.58     | 66.91      |
| 31-001                       | New Town 1               | 4,643,677       | 3,490,409       | 2,517,956                        | 972,452                    | 72%  | 27.55     | 38.19      |
| 31-002                       | Stanley 2                | 1,089,419       | 836,052         | 638,312                          | 197,741                    | 76%  | 52.52     | 68.79      |
| 31-003                       | Parshall 3               | 393,590         | 301,257         | 301,257                          | -                          | 100% | 69.15     | 69.15      |
| 32-001                       | Dakota Prairie 1         | 105,714         | 92,441          | 89,870                           | 2,571                      | 97%  | 68.86     | 70.83      |
| 32-066                       | Lakota 66                | 43,731          | 39,041          | 30,679                           | 8,362                      | 79%  | 70.00     | 89.08      |
| 33-001                       | Center-Stanton 1         | 457,097         | 352,364         | 329,386                          | 22,978                     | 93%  | 62.07     | 66.40      |

School District Payments In-lieu of Property Taxes

Mill Levy

| County<br>District<br>Number | School District            | Deducted From   |                 |                 | One Year<br>Estimated Cost |      | Mill Levy |            |
|------------------------------|----------------------------|-----------------|-----------------|-----------------|----------------------------|------|-----------|------------|
|                              |                            | In Lieu Revenue | Formula Current | Formula SB 2160 |                            |      | GF Levy   | Total Levy |
| 34-006                       | Cavalier 6                 | 130,877         | 110,719         | 75,652          | 35,067                     | 68%  | 69.79     | 102.14     |
| 34-019                       | Drayton 19                 | 40,015          | 34,030          | 23,128          | 10,901                     | 68%  | 85.50     | 125.80     |
| 34-043                       | St Thomas 43               | 21,346          | 20,403          | 17,885          | 2,517                      | 88%  | 84.90     | 96.85      |
| 34-100                       | North Border 100           | 81,040          | 74,900          | 69,284          | 5,615                      | 93%  | 60.83     | 65.76      |
| 34-118                       | Valley-Edinburg 118        | 51,323          | 43,868          | 36,715          | 7,153                      | 84%  | 66.73     | 79.73      |
| 35-001                       | Wolford 1                  | 10,608          | 9,846           | 7,255           | 2,591                      | 74%  | 70.00     | 95.00      |
| 35-005                       | Rugby 5                    | 153,107         | 143,064         | 84,618          | 58,447                     | 59%  | 70.00     | 118.35     |
| 36-001                       | Devils Lake 1              | 282,039         | 254,212         | 189,468         | 64,744                     | 75%  | 70.00     | 93.92      |
| 36-002                       | Edmore 2                   | 87,580          | 70,982          | 56,657          | 14,325                     | 80%  | 84.84     | 106.29     |
| 36-044                       | Starkweather 44            | 13,890          | 13,126          | 10,489          | 2,637                      | 80%  | 67.61     | 84.61      |
| 37-006                       | Ft Ransom 6                | 2,976           | 2,974           | 2,093           | 881                        | 70%  | 47.68     | 67.76      |
| 37-019                       | Lisbon 19                  | 39,360          | 39,360          | 24,431          | 14,930                     | 62%  | 59.27     | 95.49      |
| 37-024                       | Enderlin Area 24           | 70,501          | 67,479          | 57,372          | 10,107                     | 85%  | 65.28     | 76.78      |
| 38-001                       | Mohall-Lansford-Sherwood 1 | 406,341         | 316,243         | 275,040         | 41,203                     | 87%  | 62.08     | 71.38      |
| 38-026                       | Glenburn 26                | 325,939         | 265,644         | 177,087         | 88,556                     | 67%  | 70.37     | 105.56     |
| 39-008                       | Hankinson 8                | 133,120         | 128,510         | 82,528          | 45,982                     | 64%  | 67.00     | 104.33     |
| 39-018                       | Fairmount 18               | 24,476          | 22,721          | 17,288          | 5,433                      | 76%  | 70.00     | 92.00      |
| 39-028                       | Lidgerwood 28              | 32,996          | 31,232          | 19,866          | 11,366                     | 64%  | 69.76     | 109.67     |
| 39-037                       | Wahpeton 37                | 277,613         | 259,013         | 122,235         | 136,778                    | 47%  | 63.96     | 135.53     |
| 39-042                       | Wyndmere 42                | 26,450          | 24,641          | 20,963          | 3,679                      | 85%  | 69.35     | 81.52      |
| 39-044                       | Richland 44                | 37,204          | 33,063          | 16,437          | 16,626                     | 50%  | 60.00     | 120.69     |
| 40-001                       | Dunseith 1                 | 32,938          | 29,947          | 21,955          | 7,993                      | 73%  | 65.87     | 89.85      |
| 40-003                       | St John 3                  | 198,578         | 154,849         | 121,011         | 33,838                     | 78%  | 69.95     | 89.51      |
| 40-004                       | Mt Pleasant 4              | 463,983         | 356,920         | 257,291         | 99,629                     | 72%  | 69.96     | 97.05      |
| 40-007                       | Belcourt 7                 | -               | -               | -               | -                          | 0%   | -         | -          |
| 40-029                       | Rolette 29                 | 35,735          | 30,952          | 20,637          | 10,316                     | 67%  | 70.04     | 105.05     |
| 41-002                       | Milnor 2                   | 25,821          | 22,683          | 14,326          | 8,357                      | 63%  | 60.00     | 95.00      |
| 41-003                       | North Sargent 3            | 51,583          | 49,093          | 39,148          | 9,945                      | 80%  | 58.10     | 72.86      |
| 41-006                       | Sargent Central 6          | 57,944          | 50,620          | 32,350          | 18,270                     | 64%  | 69.73     | 109.11     |
| 42-016                       | Goodrich 16                | 21,234          | 20,147          | 18,234          | 1,913                      | 91%  | 53.67     | 59.30      |
| 42-019                       | McClusky 19                | 34,713          | 31,304          | 25,728          | 5,576                      | 82%  | 59.98     | 72.98      |
| 43-003                       | Solen 3                    | 30,718          | 24,153          | 24,153          | -                          | 100% | 52.10     | 52.10      |
| 43-004                       | Ft Yates 4                 | 13,040          | 9,901           | 9,901           | -                          | 100% | 63.02     | 63.02      |
| 43-008                       | Selfridge 8                | 6,210           | 4,832           | 4,166           | 667                        | 86%  | 47.67     | 55.30      |
| 44-012                       | Marmarth 12                | 83,318          | 62,805          | 37,046          | 25,759                     | 59%  | 43.39     | 73.56      |
| 44-032                       | Central Elem 32            | 55,310          | 41,855          | 41,474          | 382                        | 99%  | 22.82     | 23.03      |
| 45-001                       | Dickinson 1                | 2,808,673       | 2,144,571       | 1,357,593       | 786,978                    | 63%  | 66.95     | 105.76     |
| 45-009                       | South Heart 9              | 822,598         | 618,398         | 318,334         | 300,065                    | 51%  | 39.38     | 76.50      |
| 45-013                       | Belfield 13                | 578,187         | 434,625         | 257,624         | 177,001                    | 59%  | 44.64     | 75.31      |
| 45-034                       | Richardton-Taylor 34       | 901,174         | 678,698         | 344,267         | 334,431                    | 51%  | 70.00     | 138.00     |
| 46-010                       | Hope 10                    | 45,418          | 37,797          | 32,031          | 5,767                      | 85%  | 48.88     | 57.68      |
| 46-019                       | Finley-Sharon 19           | 33,211          | 30,102          | 24,790          | 5,312                      | 82%  | 70.00     | 85.00      |
| 47-001                       | Jamestown 1                | 423,112         | 373,504         | 260,332         | 113,172                    | 70%  | 69.01     | 99.01      |
| 47-003                       | Medina 3                   | 44,396          | 38,272          | 29,554          | 8,718                      | 77%  | 67.80     | 87.80      |
| 47-010                       | Pingree-Buchanan 10        | 73,183          | 58,684          | 44,645          | 14,039                     | 76%  | 69.96     | 91.96      |
| 47-014                       | Montpelier 14              | 11,800          | 9,730           | 9,190           | 540                        | 94%  | 69.24     | 73.31      |
| 47-019                       | Kensal 19                  | 35,521          | 28,112          | 25,712          | 2,401                      | 91%  | 53.55     | 58.55      |
| 48-010                       | North Star 10              | 22,581          | 21,784          | 20,574          | 1,210                      | 94%  | 60.00     | 63.53      |
| 49-003                       | Central Valley 3           | 90,478          | 74,090          | 71,045          | 3,045                      | 96%  | 69.99     | 72.99      |
| 49-007                       | Hatton Eielson 7           | 37,737          | 35,503          | 25,462          | 10,041                     | 72%  | 60.00     | 83.66      |
| 49-009                       | Hillsboro 9                | 115,186         | 96,752          | 75,770          | 20,982                     | 78%  | 65.00     | 83.00      |
| 49-014                       | May-Port CG 14             | 86,985          | 79,095          | 59,126          | 19,969                     | 75%  | 65.14     | 87.14      |

School District Payments In-lieu of Property Taxes

Mill Levy

| County<br>District<br>Number | School District     | Deducted From   |                 |                 | One Year<br>Estimated Cost |     | Mill Levy |            |
|------------------------------|---------------------|-----------------|-----------------|-----------------|----------------------------|-----|-----------|------------|
|                              |                     | In Lieu Revenue | Formula Current | Formula SB 2160 |                            |     | GF Levy   | Total Levy |
| 50-003                       | Grafton 3           | 139,854         | 134,209         | 61,742          | 72,467                     | 46% | 66.20     | 143.90     |
| 50-005                       | Fordville-Lankin 5  | 15,102          | 13,575          | 12,263          | 1,312                      | 90% | 70.00     | 77.49      |
| 50-008                       | Park River Area 8   | 88,991          | 83,551          | 43,307          | 40,244                     | 52% | 61.35     | 118.36     |
| 50-020                       | Minto 20            | 28,866          | 26,198          | 11,620          | 14,579                     | 44% | 62.21     | 140.26     |
| 51-001                       | Minot 1             | 7,133,543       | 5,536,295       | 3,487,791       | 2,048,504                  | 63% | 69.96     | 111.05     |
| 51-004                       | Nedrose 4           | 75,329          | 71,793          | 25,450          | 46,343                     | 35% | 52.90     | 149.23     |
| 51-007                       | United 7            | 128,079         | 111,145         | 80,027          | 31,117                     | 72% | 68.23     | 94.76      |
| 51-016                       | Sawyer 16           | 38,806          | 35,778          | 22,766          | 13,012                     | 64% | 69.06     | 108.53     |
| 51-028                       | Kenmare 28          | 173,335         | 136,611         | 91,727          | 44,884                     | 67% | 69.79     | 103.94     |
| 51-041                       | Surrey 41           | 67,170          | 58,613          | 39,419          | 19,194                     | 67% | 71.45     | 106.24     |
| 51-070                       | South Prairie 70    | 124,261         | 113,636         | 57,940          | 55,696                     | 51% | 70.00     | 137.29     |
| 51-161                       | Lewis and Clark 161 | 237,750         | 188,579         | 103,466         | 85,113                     | 55% | 69.06     | 125.87     |
| 52-025                       | Fessenden-Bowdon 25 | 15,940          | 14,223          | 11,945          | 2,277                      | 84% | 62.94     | 74.94      |
| 52-038                       | Harvey 38           | 91,567          | 87,044          | 75,281          | 11,763                     | 86% | 62.27     | 72.00      |
| 53-001                       | Williston 1         | 5,088,970       | 3,865,992       | 2,485,591       | 1,380,401                  | 64% | 80.02     | 124.46     |
| 53-002                       | Nesson 2            | 691,893         | 520,967         | 263,121         | 257,846                    | 51% | 36.91     | 73.08      |
| 53-006                       | Eight Mile 6        | 493,299         | 372,186         | 211,541         | 160,645                    | 57% | 28.97     | 50.97      |
| 53-008                       | New 8               | 1,386,092       | 1,049,608       | 730,896         | 318,712                    | 70% | 38.55     | 55.36      |
| 53-015                       | Tioga 15            | 1,312,692       | 990,649         | 672,812         | 317,838                    | 68% | 32.43     | 47.75      |
| 53-099                       | Grenora 99          | 564,181         | 425,033         | 207,131         | 217,902                    | 49% | 60.00     | 123.12     |
| Grand Total                  |                     | 75,318,745      | 59,373,120      | 42,101,861      | 18,669,187                 |     |           |            |

Estimated Biennium Cost

37,338,374