

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 District Number	School District	Deducted From			One Year 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 District Number	School District	Deducted From		Deducted From Formula SB 2160	One Year 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 District Number	School District	Deducted From		One Year 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 District Number	School District	Deducted From			One Year 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