



North Dakota Vision Services - School for the Blind
Department No. 253
2025 House Bill No. 1013

EXECUTIVE BUDGET RECOMMENDATION
2025-27 BIENNIUM

Budget Summary

	FTE Positions	General Fund	Other Funds	Total
Executive budget recommendation	27.75	\$5,885,047	\$1,743,686	\$7,628,733
Base level	27.75	5,240,991	1,206,705	6,447,696
Increase (decrease)	0.00	\$644,056	\$536,981	\$1,181,037
Percentage increase (decrease)	0.0%	12.3%	44.5%	18.3%

NOTE:

More detailed information on the executive budget recommendation is attached as Appendix A.

A copy of the draft appropriations bill reflecting the executive budget recommendation is attached as Appendix B.

Selected Highlights

- Salary increases of up to 4 percent effective July 1, 2025, and 3 percent effective July 1, 2026
- Health insurance increase of \$250 per month (15.23 percent), from \$1,643 to \$1,893, per employee
- Adds funding to replace 2023-25 biennium vacant FTE pool amounts
- Adds \$108,950 from the general fund for teacher salary increases
- Increases funding by \$50,000 from special funds available from trust fund distributions, rents, and service revenue for temporary salaries
- Base budget increases of \$191,596 and funding source adjustments for operating expenses to increase funding from special funds available from trust fund distributions, rents, and service revenue by \$197,304 and decrease funding from the general fund by \$5,708
- Adds \$20,000 from special funds available from trust fund distributions, rents, and service revenue for operating expenses for information technology (IT) costs related to a database
- Increases funding \$142,500 from special funds available from trust fund distributions, rents, and service revenue for operating expenses related to programming, utilities, outreach, maintenance, and advertising
- Decreases funding by \$39,192 from special funds available from trust fund distributions, rents, and service revenue for capital assets to remove base funding for extraordinary repairs
- Adds **one-time funding** of \$28,000 from special funds available from trust fund distributions, rents, and service revenue for operating expenses related to equipment less than \$5,000
- Adds **one-time funding** of \$120,000 from special funds available from trust fund distributions, rents, and service revenue for capital assets to replace a door (\$10,000) and kitchen cabinets (\$55,000) and remodel breakroom areas (\$55,000)
- Adds **one-time funding** of \$150,000 from special funds available from trust fund distributions, rents, and service revenue for capital assets to replace the south parking lot

Deficiency Appropriations

There are no deficiency appropriations for this agency.

Significant Audit Findings

There are no significant audit findings for this agency.

Agency Fees

As reported to the Legislative Management, pursuant to North Dakota Century Code Section 54-35-27, this agency has 2 fees. The agency did not recommend any changes to the fees.

Major Related Legislation

As of the date of this report, there is no major related legislation for this agency.

NOTE:

Please see the Fiscal Impact Report for additional information regarding bills under consideration which contain either a state revenue impact, an appropriation, or a state fiscal impact.



North Dakota Vision Services - School for the Blind - Budget No. 253 Agency Worksheet - House Bill No. 1013

	Executive Budget			
	FTE Positions	General Fund	Other Funds	Total
2025-27 Biennium Base Level	27.75	\$5,240,991	\$1,206,705	\$6,447,696
2025-27 Ongoing Funding Changes				
Base payroll changes		\$5,708	(\$158,112)	(\$152,404)
Salary increase		236,291	6,592	242,883
Health insurance increase		156,137	6,005	162,142
Adds funding to replace 2023-25 biennium vacant FTE pool		124,322	7,765	132,087
Adds funding for teacher salary increases		108,950		108,950
Increases funding from special funds available from trust fund distributions, rents, and service revenue for temporary salaries			50,000	50,000
Base budget increases and funding source adjustments for operating expenses to provide additional funding from special funds available from trust fund distributions, rents, and service revenue		(5,708)	197,304	191,596
Increases funding for operating expenses related to IT rate increases		18,356	6,119	24,475
Adds funding from special funds available from trust fund distributions, rents, and service revenue for operating expenses for IT costs related to a database			20,000	20,000
Increases funding from special funds available from trust fund distributions, rents, and service revenue for operating expenses related to programming, utilities, outreach, maintenance, and advertising			142,500	142,500
Removes base funding for capital assets for extraordinary repairs			(39,192)	(39,192)
Total ongoing funding changes	0.00	\$644,056	\$238,981	\$883,037
One-Time Funding Items				
Adds one-time funding from special funds available from trust fund distributions, rents, and service revenue for operating expenses related to equipment less than \$5,000			\$28,000	\$28,000
Adds one-time funding from special funds available from trust fund distributions, rents, and service revenue for capital assets to replace a door			10,000	10,000
Adds one-time funding special funds available from trust fund distributions, rents, and service revenue for capital assets to remodel breakroom areas			55,000	55,000
Adds one-time funding from special funds available from trust fund distributions, rents, and service revenue for capital assets to replace kitchen cabinets			55,000	55,000
Adds one-time funding from special funds available from trust fund distributions, rents, and service revenue for capital assets to replace the south parking lot			150,000	150,000
Total one-time funding changes	0.00	\$0	\$298,000	\$298,000
Total Changes to Base Level Funding	0.00	\$644,056	\$536,981	\$1,181,037

2025-27 Total Funding	27.75	\$5,885,047	\$1,743,686	\$7,628,733
<i>Federal funds included in other funds</i>				\$0
<i>Total ongoing changes - Percentage of base level</i>	0.0%	12.3%	19.8%	13.7%
<i>Total changes - Percentage of base level</i>	0.0%	12.3%	44.5%	18.3%

Other Sections in North Dakota Vision Services - School for the Blind - Budget No. 253

Section Description	Executive Budget
FTE position adjustments	Section 3 would authorize the department to increase or decrease authorized FTE positions subject to the availability of funds.

Sixty-ninth
Legislative Assembly
of North Dakota

HOUSE BILL NO. 1013
(Governor's Recommendation)

Introduced by

Appropriations Committee

(At the request of the Governor)

A bill for an Act to provide an appropriation for defraying the expenses of the department of public instruction, center for distance education, the state library, the school for the deaf, and the North Dakota vision services - school for the blind; to amend and reenact section 15.1-02-02 of the North Dakota Century Code, relating to the salary of the superintendent of public instruction; to provide for a transfer; to provide an exemption; to amend and reenact sections 15.1-27-03.2 and 15.1-27-04.1 of the North Dakota Century Code.

BE IT ENACTED BY THE LEGISLATIVE ASSEMBLY OF NORTH DAKOTA:

SECTION 1. APPROPRIATION. The funds provided in this section, or so much of the funds as may be necessary, are appropriated out of any moneys in the general fund in the state treasury, not otherwise appropriated, and from special funds derived from federal funds and other income, to the department of public instruction, the center for distance education, the school for the deaf, North Dakota vision services - school for the blind, and the state library for the purpose of defraying the expenses of those agencies, for the biennium beginning July 1, 2025 and ending June 30, 2027, as follows:

Subdivision 1.

DEPARTMENT OF PUBLIC INSTRUCTION

	<u>Base Level</u>	<u>Adjustments or Enhancements</u>	<u>Appropriation</u>
Salaries and Wages	\$19,964,765	\$2,289,097	\$22,253,862
Operating Expenses	32,793,320	5,705,819	38,499,139
Integrated Formula Payments	2,299,674,851	60,000,000	2,359,674,851
Grants-Special Education	24,000,000	0	24,000,000
Grants-Transportation	58,100,000	0	58,100,000
Grants-Other Grants	382,738,893	27,000,000	409,738,893
Grants-Program Grants	17,205,000	3,336,027	20,541,027
Grants-Passthrough Grants	3,568,000	53,500,000	57,069,000
PowerSchool	5,775,000	0	5,775,000
National Board Certification	176,290	0	176,290
Total All Funds	<u>\$2,843,997,119</u>	<u>\$151,830,943</u>	<u>\$2,995,828,062</u>
Less Estimated Income	<u>1,115,246,674</u>	<u>225,156,172</u>	<u>1,340,402,846</u>
Total General Fund	<u>\$1,728,750,445</u>	<u>(\$73,325,229)</u>	<u>\$1,655,425,216</u>
Full-Time Equivalent Positions	86.25	0.00	86.25

Subdivision 2.

CENTER FOR DISTANCE EDUCATION

	<u>Base Level</u>	<u>Adjustments or Enhancements</u>	<u>Appropriation</u>
Center for Distance Education	\$11,613,483	\$3,815,560	\$15,429,043
Total All Funds	\$11,613,483	\$3,815,560	\$15,429,043
Less Estimated Income	<u>4,550,000</u>	<u>2,298,138</u>	<u>6,848,138</u>
Total General Fund	<u>\$7,063,483</u>	<u>\$1,517,422</u>	<u>\$8,580,905</u>
Full-Time Equivalent Positions	30.80	2.20	33.00

Subdivision 3.

STATE LIBRARY

	<u>Base Level</u>	<u>Adjustments or Enhancements</u>	<u>Appropriation</u>
Salaries and Wages	\$4,515,731	\$643,483	\$5,259,214
Operating Expenses	2,282,298	707,777	2,990,075
Grants	<u>2,283,528</u>	<u>0</u>	<u>2,283,528</u>
Total All Funds	\$9,181,557	\$1,351,260	\$10,532,817
Less Estimated Income	<u>2,499,073</u>	<u>317,565</u>	<u>2,816,638</u>
Total General Fund	\$6,682,484	\$1,033,695	\$7,716,179
Full-Time Equivalent Positions	26.75	0.00	26.75

Subdivision 4.

SCHOOL FOR THE DEAF

	<u>Base Level</u>	<u>Adjustments or Enhancements</u>	<u>Appropriation</u>
Salaries and Wages	\$9,283,599	\$1,445,115	\$10,728,714
Operating Expenses	1,705,586	250,839	1,956,425
Capital Assets	<u>158,678</u>	<u>283,800</u>	<u>442,478</u>
Total All Funds	\$11,147,863	\$1,979,754	\$13,127,617
Less Estimated Income	<u>2,811,557</u>	<u>386,754</u>	<u>3,198,311</u>
Total General Fund	\$8,336,306	\$1,593,000	\$9,929,306
Full-Time Equivalent Positions	45.36	1.50	46.86

Subdivision 5.

NORTH DAKOTA VISION SERVICES – SCHOOL FOR THE BLIND

	<u>Base Level</u>	<u>Adjustments or Enhancements</u>	<u>Appropriation</u>
Salaries and Wages	\$5,538,818	\$543,658	\$6,082,476
Operating Expenses	869,686	406,571	1,276,257
Capital Assets	<u>39,192</u>	<u>230,808</u>	<u>270,000</u>
Total All Funds	\$6,447,696	\$1,181,037	\$7,628,733
Less Estimated Income	<u>1,206,705</u>	<u>536,981</u>	<u>1,743,686</u>
Total General Fund	\$5,240,991	\$644,056	\$5,885,047
Full-Time Equivalent Positions	27.75	0.00	27.75

Subdivision 6.

BILL TOTAL

	<u>Base Level</u>	<u>Adjustments or Enhancements</u>	<u>Appropriation</u>
Grand Total General Fund	\$1,756,073,709	(\$68,537,056)	\$1,687,536,653
Grant Total Special Funds	<u>1,125,314,009</u>	<u>228,695,610</u>	<u>1,355,009,619</u>
Grand Total All Funds	\$2,882,387,718	\$160,158,554	\$3,042,546,272

SECTION 2. ONE-TIME FUNDING - EFFECT ON BASE BUDGET - REPORT TO SEVENTIETH LEGISLATIVE ASSEMBLY. The following amounts reflect the one-time funding items approved by the sixty-eighth legislative assembly for the 2023-25 biennium and the 2025-27 one-time funding items included in the appropriation in section 1 of this Act:

DEPARTMENT OF PUBLIC INSTRUCTION

<u>One-Time Funding Description</u>	<u>2023-25</u>	<u>2025-27</u>
Science center	\$5,500,000	\$0
Regional Education Association Grants	70,000	0
Be Legendary School Board Training	1,500,000	1,500,000
Statewide reading tool	1,600,000	0
Teacher retention program	2,300,000	2,000,000
Indians into STEM	0	300,000
ND Native American essential understandings	0	300,000
ND history and tribal textbook printing	0	650,000
2 revolutions	0	1,500,000
Educational savings account	<u>0</u>	<u>50,000,000</u>

Total Department of Public Instruction - All Fund	\$10,970,000	\$56,250,000
Total Department of Public Instruction - Special Funds	<u>10,900,000</u>	<u>55,000,000</u>
Total Department of Public Instruction - General Fund	\$70,000	\$1,250,000

CENTER FOR DISTANCE EDUCATION

<u>One-Time Funding Description</u>	<u>2023-25</u>	<u>2025-27</u>
Professional fees and IT equipment	\$0	\$100,250
Total Center for Distance Education - Special Funds	\$0	\$100,250

STATE LIBRARY

<u>One-Time Funding Description</u>	<u>2023-25</u>	<u>2025-27</u>
Funding for maintenance of effort	\$100,000	\$0
Retirement leave payout	40,000	0
IT equipment	43,000	0
Office renovation	<u>150,000</u>	<u>0</u>
Total State Library – General Fund	\$333,000	\$461,635

SCHOOL FOR THE DEAF

<u>One-Time Funding Description</u>	<u>2023-25</u>	<u>2025-27</u>
Extraordinary repairs	\$800,000	\$0
Inflationary expenses	120,171	0
Campus security system	0	238,800
Equipment	<u>43,500</u>	<u>45,000</u>
Total School for The Deaf – All Funds	\$963,671	\$283,800
Total School for The Deaf - Special Funds	<u>873,586</u>	<u>\$283,800</u>
Total School for The Deaf – General Fund	\$90,085	\$0

NORTH DAKOTA VISION SERVICES - SCHOOL FOR THE BLIND

<u>One-Time Funding Description</u>	<u>2023-25</u>	<u>2025-27</u>
Miscellaneous Repairs	\$439,000	\$65,000
Equipment	0	28,000
New parking lot	0	150,000
Cabinets and furniture for student rooms	<u>26,000</u>	<u>55,000</u>
Total School for the Blind - Special Funds	\$465,000	\$298,000

Grand Total - All Funds	\$12,731,671	\$56,932,050
Grand Total - Estimated Income	\$12,238,586	\$55,682,050
Grand Total - General Fund	\$493,085	\$1,250,000

The 2025-27 one-time funding amounts are not a part of the entity's base budget for the 2027-29 biennium. The department of public instruction, center for distance education, state library, school for the deaf, and North Dakota vision services - school for the blind shall report to the appropriations committees of the seventieth legislative assembly on the use of this one-time funding for the biennium beginning July 1, 2025 and ending June 30, 2027.

SECTION 3. EXEMPTION – FULL-TIME EQUIVALENT POSITION ADJUSTMENTS. Notwithstanding any other provisions of law, the department of public instruction, center for distance education, state library, school for the deaf, and north dakota vision services may increase or decrease authorized full-time equivalent positions as needed, subject to the availability of funds, during the biennium beginning July 1, 2025, and ending June 30, 2027. The department of public instruction, center for distance education, state library, school for the deaf, and north dakota vision services shall report to the office of management and budget and legislative council any adjustments made pursuant to this section.

SECTION 4. AMENDMENT. Section 15.1-02-02 of the North Dakota Century Code is amended and reenacted as follows:

15.1-02-02. Salary.

The annual salary of the superintendent of public instruction is ~~one hundred thirty-eight thousand one hundred forty-two dollars through June 30, 2024~~ one hundred forty-nine thousand four hundred fifteen dollars through June 30, 2026 and ~~one hundred forty-three thousand six hundred sixty-eight dollars~~ one hundred fifty-three thousand eight hundred ninety-seven dollars thereafter.

SECTION 5. APPROPRIATION - TUITION APPORTIONMENT. The sum of \$595,677,350, included in the integrated formula payments line item in subdivision 1 of section 1 of this Act, is from the state tuition fund in the state treasury. Any additional amount in the state tuition fund that becomes available for distribution to public schools is appropriated to the department of public instruction for that purpose for the biennium beginning July 1, 2025 and ending June 30, 2027.

SECTION 6. ESTIMATED INCOME – FOUNDATION STABILIZATION FUND. The estimated income line in subdivision 1 of section 1 of this Act includes the sum of \$225,000,000 from the foundation aid stabilization fund for integrated formula payments.

SECTION 7. INTEGRATED FORMULA PAYMENTS AND SPECIAL EDUCATION CONTRACTS EXPENDITURE AUTHORITY. The superintendent of public instruction may expend funds included in the integrated formula payments and grants – special education contracts line items in subdivision 1 of section 1 of this Act for paying grants for educational services that were due in the 2023-25 biennium but which were not filed, claimed, or properly supported by the education provider until after June 30, 2025. To be reimbursed under this section, claims must be properly supported and filed with the superintendent of public instruction by June 30, 2026.

SECTION 8. GIFTED AND TALENTED PROGRAM - MEDICAID MATCHING FUNDING - DISTRIBUTION.

1. The sum of \$800,000, included in the integrated formula payments line item in subdivision 1 of section 1 of this Act, must be distributed to reimburse school districts or special education units for gifted and talented programs upon the submission of an application that is approved in accordance with guidelines adopted by the superintendent of public instruction. The superintendent of public instruction shall encourage cooperative efforts for gifted and talented programs among school districts and special education units.
2. State school aid payments for special education must be reduced by the amount of matching funds required to be paid by school districts or special education units for students participating in the medicaid program. Special education funds equal to the amount of the matching funds required to be paid by the school district or special education unit must be paid by the superintendent of public instruction to the department of human services on behalf of the school district or unit.

SECTION 9. INDIRECT COST ALLOCATION. Notwithstanding section 54-44.1-15, the department of public instruction may deposit indirect cost recoveries in its operating account.

SECTION 10. STATE AID TO PUBLIC LIBRARIES. The line item entitled grants in subdivision 2 of section 1 of this Act includes \$1,737,582 for aid to public libraries, of which no more than one-half is to be expended during the fiscal year ending June 30, 2026.

SECTION 11. GRANTS – OTHER GRANTS. The line item entitled grants-other grants in subdivision 1 of section 1 of this Act contains pass-through grants, of which no more than one-half of the funding is to be expended during the fiscal year ending June 30, 2026.

SECTION 12. TRANSFER – FOUNDATION AID STABILIZATION FUND – ONE-TIME FUNDING. The office of management and budget shall transfer \$5,000,000 from the foundation aid stabilization fund to the department of public instruction, of which, \$1,500,000 is for school board training, \$2,000,000 is for teacher retention and \$1,500,000 is for the 2 revolutions program, for the biennium beginning July 1, 2025, and ending June 30, 2027.

SECTION 13. USE OF NEW MONEY – NONADMINISTRATIVE PERSONNEL COMPENSATION INCREASES.

1. During the 2025-27 biennium, the board of each school district shall use an amount equal to at least seventy percent of all new money received by the district, resulting from increases in the base integrated formula payment rate, to increase the compensation paid to nonadministrative personnel.

2. For purposes of this section, the superintendent of public instruction shall provide guidance to school districts regarding the calculation of the amount of new money resulting from increases in the base integrated formula payment rate during the 2025-27 biennium.

SECTION 14. EXEMPTION – TRANSFER – PUBLIC INSTRUCTION FUND. Notwithstanding section 54-44.1-11, if, after the superintendent of public instruction complies with all statutory payment obligations imposed for the 2023-25 biennium, any moneys remain in the integrated formula payments line item in subdivision 1 of section 1 of chapter 45 of the 2023 Session Laws, the lesser of \$11,149,000 or the remaining amount must be continued into the 2025-27 biennium and the office of management and budget shall transfer this amount into the public instruction fund for the purpose of providing program and passthrough grants as appropriated in subdivision 1 of section 1 of this Act.

SECTION 15. EXEMPTION – GENERAL EDUCATIONAL DEVELOPMENT FEES AND DISPLACED HOMEMAKER DEPOSITS. Notwithstanding section 54-44.1-15, the department of public instruction may deposit indirect cost recoveries in its operating account. In addition, any moneys collected by the department of public instruction for general educational development fees and displaced homemakers deposits must be deposited in the public instruction fund in the state treasury. Any funds deposited in the public instruction fund may only be spent subject to appropriation by the legislative assembly.

SECTION 16. EXEMPTION – ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF FUNDS. The amount appropriated to the department of public instruction from federal funds in section 2 subdivision 2 of chapter 28 of the 2021 Session Laws, is not subject to the provisions of section 54-44.1-11. Any unexpended funds from this appropriation are available to the department of public instruction during the biennium beginning July 1, 2025 and ending June 30, 2027.

SECTION 17. AMENDMENT. Subsection 4 of Section 15.1-27-03.2 of the North Dakota Century Code is amended and reenacted as follows:

School district size weighting factor - Weighted student units. (Effective through June 30, 2028)

~~4. The school district size weighting factor determined under this section and multiplied by a school district's weighted average daily membership equals the district's weighted student units. For school districts that operate multiple kindergarten through grade twelve buildings at least fourteen miles [22.53 kilometers] apart, or multiple buildings at least fourteen miles [22.53 kilometers] apart with no replicated grades, the superintendent of public instruction shall determine the school size weighting factor for each building separately, with no adjustment for elementary schools. The superintendent of public instruction shall multiply the school size weighting factor for each building by the school district's weighted average daily membership to determine each building's weighted student units. The superintendent of public instruction shall combine the weighted student units of all buildings in the school district to determine the school district's weighted student units.~~

School district size weighting factor - Weighted student units. (Effective after June 30, 2028)

~~4. The school district size weighting factor determined under this section and multiplied by a school district's weighted average daily membership equals the district's weighted student units. For for school districts that operate multiple kindergarten through grade twelve buildings at least fourteen miles [22.53 kilometers] apart, or multiple buildings at least fourteen miles [22.53 kilometers] apart with no replicated grades, the superintendent of public instruction shall determine the school size weighting factor for each building separately. The superintendent of public instruction shall multiply the school size weighting factor for each building by the school district's weighted average daily membership to determine each building's weighted student units. The superintendent of public instruction shall combine the weighted student units of all buildings in the school district to determine the school district's weighted student units.~~

SECTION 18. AMENDMENT. Subsection 3 of Section 15.1-27-04.1 of the North Dakota Century Code is amended and reenacted as follows:

3. a. For the ~~2023-24~~2025-26 school year, the superintendent shall calculate state aid ~~as the greater of: by multiplying (4)~~ the district's weighted student units multiplied by ten eleven thousand ~~six~~

~~hundred forty-six dollars two hundred ninety-three dollars;~~

- ~~(2) One hundred two percent of the district's baseline funding per weighted student unit, as established in subsection 2, multiplied by the district's weighted student units, not to exceed the district's 2017-18 baseline weighted student units, plus any weighted student units in excess of the 2017-18 baseline weighted student units multiplied by ten thousand six hundred forty-six dollars; or~~
 - ~~(3) The district's baseline funding as established in subsection 1 less the amount in paragraph 1, with the difference reduced by forty percent and then the difference added to the amount determined in paragraph 1.~~
- b. For the ~~2024-25~~ 2026-27 school year and each school year thereafter, the superintendent shall calculate state aid as ~~the greater of:~~ by multiplying (1) ~~The district's weighted student units multiplied by eleven thousand seven hundred nineteen dollars;~~
- ~~(2) One hundred two percent of the district's baseline funding per weighted student unit, as established in subsection 2, multiplied by the district's weighted student units, not to exceed the district's 2017-18 baseline weighted student units, plus any weighted student units in excess of the 2017-18 baseline weighted student units multiplied by eleven thousand seven hundred two dollars; or~~
 - ~~(3) The district's baseline funding as established in subsection 1 less the amount in paragraph 1, with the difference reduced by fifty-five percent for the 2024-25 school year and the reduction percentage increasing by fifteen percent each school year thereafter until the difference is reduced to zero, and then the difference added to the amount determined in paragraph 1.~~

4. After determining the product in accordance with subsection 3, the superintendent of public instruction shall:

a. Subtract an amount equal to sixty mills multiplied by the taxable valuation of the school district, except the amount in dollars subtracted for purposes of this subdivision may not exceed the previous year's amount in dollars subtracted for purposes of this subdivision by more than twelve percent, adjusted pursuant to section 15.1-27-04.3; and

b. Subtract an amount equal to seventy-five percent of all revenue types listed in subdivisions c and d of subsection 1. Before determining the deduction for seventy-five percent of all revenue types, the superintendent of public instruction shall adjust revenues as follows:

(1) Tuition revenue shall be adjusted as follows:

(a) In addition to deducting tuition revenue received specifically for the operation of an educational program provided at a residential treatment facility, tuition revenue received for the provision of an adult farm management program, tuition received for the education of high-cost and special education students, and tuition received under an agreement to educate students from a school district on an air force base with funding received through federal impact aid as directed each school year in paragraph 3 of subdivision c of subsection 1, the superintendent of public instruction also shall reduce the total tuition reported by the school district by the amount of tuition revenue received for the education of students not residing in the state Page No. 11 and for which the state has not entered a cross-border education contract; and

(b) The superintendent of public instruction also shall reduce the total tuition reported by admitting school districts meeting the requirements of subdivision e of subsection 2 of section 15.1-29-12 by the amount of tuition revenue received for the education of students residing in an adjacent school district.

(2) After adjusting tuition revenue as provided in paragraph 1, the superintendent shall reduce all remaining revenues from all revenue types by the percentage of mills levied in ~~2022~~ 2024 by the school district for sinking and interest relative to the total mills levied in ~~2022~~ 2024 by the school district for all purposes.