

**2025 HOUSE EDUCATION**

**HB 1381**

# 2025 HOUSE STANDING COMMITTEE MINUTES

## Education Committee Coteau AB Room, State Capitol

HB 1381  
1/28/2025

Relating to the determination of state aid; and to provide an appropriation.
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3:02 p.m. Chairman Heinert called the hearing to order.

Members Present: Chairman Heinert, Vice Chairman Schreiber- Beck, Representatives, Conmy, Hager, Hatlestad, Hauck, Heilman, Jonas, Longmuir, Maki, Marchall, Morton, Novak, Osowski

### Discussion Topics:

- Bonds
- Tuition
- SIIF Funding

3:02 p.m. Representative Brandenburg introduced the bill and submitted testimony. #32261

3:14 p.m. Steve Holen, Superintendent of McKenzie Country Public School District, testified in favor and submitted testimony. #32250

3:32 p.m. Brant Dick, Glen Ullin School District, testified in favor and submitted testimony. #31934, #31935, #31936

3:47 p.m. Lesslie Bieber, Superintendent Alexander public Schools, testified in favor and submitted testimony. # 32303

3:50 p.m. Adam Tescher, Assistant Director of School Finance, Department of Public Instruction, DPI, answered questions for the committee.

3:56 p.m. Recess

4:08 p.m. Chairman Heinert called hearing back to order.

4:18 p.m. Representative Longmuir moved Do Pass motion.

4:19 p.m. Representative Longmuir seconded the motion.

Representatives	Vote
Representative Pat D. Heinert	N
Representative Cynthia Schreiber-Beck	Y
Representative Liz Conmy	N
Representative LaurieBeth Hager	N
Representative Patrick R. Hatlestad	N
Representative Dori Hauck	Y

Representative Matthew Heilman	Y
Representative Jim Jonas	N
Representative Donald W. Longmuir	Y
Representative Roger A. Maki	Y
Representative Andrew Marschall	Y
Representative Desiree Morton	N
Representative Anna S. Novak	AB
Representative Doug Osowski	Y

Motion carried: 7-6-1

Bill Carrier: Representative Longmuir

4:20 p.m. Chairman Heinert closed the hearing.

*Leah Kuball, Committee Clerk*



# STATE AID TO SCHOOLS PAYMENT WORKSHEET

North Dakota Department of Public Instruction  
Office of School Finance and Organization

District Name	County District Number	Payment Month	School Year
Glen Ullin 48	30-048	January	2024-25

## A. STATE AID FORMULA:

Student membership includes regular school year average daily membership (ADM). ADM for students attending school in Montana and Minnesota (NDCC 15.1-29.01), South Dakota students attending school in North Dakota (NDCC 15.1-29-02.1) under cross border attendance agreements, and students in private or out-of-state placements for purposes other than education (NDCC 15.1-29-14) are also included.

### Student Membership

	ADM	Weighting Factor	Weighted ADM
1 Pk Special Education	0.08	1.000	0.08
2 Kindergarten	7.88	1.000	7.88
3 Grade 1-6	58.55	1.000	58.55
4 Grade 7-8	14.23	1.000	14.23
5 Grade 9-12	53.91	1.000	53.91
6 Alternate High School	0.00	1.000	0.00
7 Total Average Daily Membership (ADM)			134.65

### Other Program Membership

8 Alt High School (from line 6)	0.00	0.250	0.00
9 Special Ed ADM (from line 7)	134.65	0.088	11.85
10 PK Special Ed ADM (from line 1)	0.08	0.170	0.01
11 Regional Educational Association (if member from line 7)	134.65	0.002	0.27
12 2024-2025 Fall Enrollment above 2024 ADM	0.00	1.000	0.00
13 Spring 2024 ADM Adjustment	0.00	1.000	0.00
14 ELL Level 1	0.00	0.400	0.00
15 ELL Level 2	1.00	0.280	0.28
16 ELL Level 3	0.00	0.070	0.00
17 At Risk	58.98	0.025	1.47
18 Home-Education (district supervised)	0.00	0.200	0.00
19 Alt Middle School	0.00	0.150	0.00
Summer Programs			
20 Summer School	1.86	0.600	1.12
21 Special Ed ESY	0.00	1.000	0.00
Isolated School District			
22 > 275 sq miles and < 100 ADM	0.00	0.100	0.00
23 > 600 sq miles and < 50 ADM	0.00	1.100	0.00

24 Total Weighted Average Daily Membership (Add Lines 7 through 23)		149.65
25 Virtual Average Daily Membership		0.00
26 In Person Average Daily Membership		149.65
27 School District Size Weighting Factor		1.4800
28 In Person Weighted Student Units		221.48
29 Total Weighted Student Units		221.48
30 Per Student Payment Rate		11,072.00
31 Total Formula Payment		2,452,226.56

### Formula Adjustments

32 Transition Minimum Adjustment (from line 72) 55% Reduction	2,199,802.75	0.00	0.00
33 Total Adjusted Formula Amount (total lines 31 and 32)			2,452,226.56
34 Contribution from Property Tax (from line 50)			741,767.82
35 Contribution from Other Local Revenue (from line 43)			492,526.43
36 State Aid Payment (line 33 minus lines 34 and 35)			1,217,932.31

### State School Aid Summary

	Entitlement	EFB Offset	Net Entitlement
1 State Aid Formula Payment (from line 36)	1,217,932.31	-	1,217,932.31
2 Transportation (from line 62)	91,294.56	-	91,294.56
3 State Child Placement	1,820.12	-	1,820.12
4 Special Education Contracts - Agency	-	-	-
5 Special Education Contracts - School Placed	-	-	-
6 Special Education - Boarding	-	-	-
7 Special Education - Gifted and Talented	-	-	-
<b>Total State Aid</b>	<b>1,311,046.99</b>	<b>-</b>	<b>1,311,046.99</b>

**B. CONTRIBUTION FROM OTHER LOCAL REVENUE**

	Total Revenue	Apportioned Revenue	Percent	
37 1300 Tuition	3,725.34	3,725.34	75%	2,794.01
38 2999 County	442.02	442.02	75%	331.52
39 US Flood	-	-	75%	-
40 Electric Generation, Distribution and Transmission Tax	624,706.32	624,706.32	75%	468,529.74
41 Mobile Home and Other In-Lieu Taxes	14,565.07	14,565.07	75%	10,923.80
42 Telecommunications	13,263.15	13,263.15	75%	9,947.36
43 Contribution from Other Local Revenue				492,526.43
	S & I Levy	Total Levy	Non S & I Percentage	
	-	80.23	100.00	

**C. CONTRIBUTION FROM PROPERTY TAX**

44 District Taxable Valuation		12,362,797.00
45 Contribution Mill Rate		60.00
46 Contribution from Property Tax (line 44 times line 45 divided by 1000)		741,767.82
47 Minimum Local Effort Adjustment (NDCC 15.1-27-04.2)	-	-
48 Maximum Contribution Increase Adjustment(NDCC15.1-27-04.1.4.a.)	836,687.64	-
49 Local Effort Adjustment (NDCC 15.1-27-04.3)		-
50 Adjusted Contribution from Property Tax (total lines 46, 47, 48 and 49)		741,767.82

**E. TRANSPORTATION WORKSHEET**

Transportation Statistics	Rate	Miles	Rides	Total
51 Small Bus Miles	0.520	-	-	-
52 Large Bus Miles	1.110	74,256.0	-	82,424.16
53 Rural Rides	0.300	-	29,568	8,870.40
54 Small In-City Miles	0.520	-	-	-
55 Large In-City Miles	1.110	-	-	-
56 In-City Rides	0.300	-	-	-
57 Family - To School	0.250	-	-	-
58 Family - To Bus	0.250	-	-	-
59 Not Reimbursable	-	-	-	-
60 Total Transportation Reimbursement				91,294.56
61 Reimbursement Cap --- 90% of transportation expenditures				127,604.54
62 Block Grant Total (lesser of 90% cap or total)				91,294.56

**F. BASELINE FUNDING - MINIMUM AND MAXIMUM PAYMENTS**

63 Baseline Funding (2018-19 State Aid Formula Payment, MLRG, GF levies and 75%-100% In-lieu)	1,974,632.66
64 Baseline Weighted Student Units (2018-19)	204.71
65 Baseline Funding Rate	\$9,646.00

Adjustment for Minimum	Baseline Funding Rate	Minimum Percent	Weighted Student Units	
66 Minimum Increase Per Student	\$9,646.00	102%	204.71	2,014,125.31
67 WSUs Above Baseline	11,072.00		16.77	185,677.44
68 Baseline Funding Per Student				2,199,802.75
69 Baseline Funding (from line 63)				1,974,632.66
70 Minimum Funding Percentage				100%
71 Minimum Funding Amount				1,974,632.66
72 Minimum Increase Amount (greater of line 68 or line 71)				2,199,802.75

**G. On Time Funding Calculation Lines 12 & 13**

73 2023-24 K-12 ADM (Lines 2-6)	134.57
74 2024-25 K-12 Fall Enrollment	123.00
75 Line 12 (Line 74 - 73 Can't fall below 0)	0.00
76 2023-24 On Time Funding (Line 12 2023-24 Worksheet)	0.00
77 2023-24 Fall Enrollment	139.00
78 2023-24 K-12 ADM (Lines 2-6)	134.57
79 Line 13	0.00

**HB 1381 Testimony**

Chairman Heinert and members of the House Education Committee, for the record my name is Brandt Dick, interim Superintendent at Glen Ullin School District and I am here to speak in favor of HB 1381.

I have included the state payment worksheets for Glen Ullin School District to show how HB 1381 would affect a district that is seeing declining enrollment, declining taxable valuation, and expecting a lower Title I allocation for 2025-2026 school year.

If you look at line 36, from the January payment worksheet, Glen Ullin is receiving a State Aid Payment of \$1.2 million. This was based on an ADM of 134.65 students from line 7. Line 35 which refers to the back of the page in line 43 shows that the state deducted \$492,526.43.

33 Total Adjusted Formula Amount (total lines 31 and 32)	2,452,226.56
34 Contribution from Property Tax (from line 50)	741,767.82
35 Contribution from Other Local Revenue (from line 43)	492,526.43
36 State Aid Payment (line 33 minus lines 34 and 35)	1,217,932.31

Line 35 refers to line 43 found on the back of the worksheet.

<b>B. CONTRIBUTION FROM OTHER LOCAL REVENUE</b>		Total Revenue	Apportioned Revenue	Percent	
37	1300 Tuition	3,725.34	3,725.34	75%	2,794.01
38	2999 County	442.02	442.02	75%	331.52
39	US Flood	-	-	75%	-
40	Electric Generation, Distribution and Transmission Tax	624,706.32	624,706.32	75%	468,529.74
41	Mobile Home and Other In-Lieu Taxes	14,565.07	14,565.07	75%	10,923.80
42	Telecommunications	13,263.15	13,263.15	75%	9,947.36
43	Contribution from Other Local Revenue				492,526.43
				Non S & I	

As you can see above, the amount of revenue received from other local revenue is reduced by 75%, therefore line 43 is what is deducted in line 35.

If HB 1381 is approved, it would mean that the % would only be deducted at 50%. This would mean that districts would keep an additional 25% of their contribution from other local revenue. This would enable Glen Ullin to keep the additional \$164,109.39.

This would be very helpful to the district as they will see an additional cut in state aid for the 25-26 school year as their enrollment is currently at 127 students, lower than the currently paid students of 134.65. Along with lower enrollment, taxable valuation of the district also went down so Glen Ullin is capped at the dollar amount of property tax revenue that they had levied the previous year, pushing them above the 70 mill, 7% of last years taxable valuation, 12 mill, 1.2% of last year's taxable valuation cap that is in place. This additional revenue would help them be able to keep teachers rather than having to go through a reduction in force of teachers due to decreased revenue. Please vote yes on HB 1381.



# STATE AID TO SCHOOLS PAYMENT WORKSHEET

North Dakota Department of Public Instruction  
Office of School Finance and Organization

District Name	County District Number	Payment Month	School Year
<b>Glen Ullin 48</b>	30-048	October	2024-25

## A. STATE AID FORMULA:

Student membership includes regular school year average daily membership (ADM). ADM for students attending school in Montana and Minnesota (NDCC 15.1-29.01), South Dakota students attending school in North Dakota (NDCC 15.1-29-02.1) under cross border attendance agreements, and students in private or out-of-state placements for purposes other than education (NDCC 15.1-29-14) are also included.

### Student Membership

	ADM	Weighting Factor	Weighted ADM
1 Pk Special Education	0.95	1.000	0.95
2 Kindergarten	9.00	1.000	9.00
3 Grade 1-6	58.00	1.000	58.00
4 Grade 7-8	14.00	1.000	14.00
5 Grade 9-12	58.00	1.000	58.00
6 Alternate High School	0.00	1.000	0.00
7 Total Average Daily Membership (ADM)			139.95

### Other Program Membership

8 Alt High School (from line 6)	0.00	0.250	0.00
9 Special Ed ADM (from line 7)	139.95	0.088	12.32
10 PK Special Ed ADM (from line 1)	0.95	0.170	0.16
11 Regional Educational Association (if member from line 7)	139.95	0.002	0.28
12 2024-2025 Fall Enrollment above 2024 ADM	1.82	1.000	1.82
13 Spring 2024 ADM Adjustment	0.00	1.000	0.00
14 ELL Level 1	0.00	0.400	0.00
15 ELL Level 2	1.00	0.280	0.28
16 ELL Level 3	0.00	0.070	0.00
17 At Risk	58.92	0.025	1.47
18 Home-Education (district supervised)	0.00	0.200	0.00
19 Alt Middle School	0.00	0.150	0.00
Summer Programs			
20 Summer School	14.63	0.600	8.78
21 Special Ed ESY	0.00	1.000	0.00
Isolated School District			
22 > 275 sq miles and < 100 ADM	0.00	0.100	0.00
23 > 600 sq miles and < 50 ADM	0.00	1.100	0.00

24 Total Weighted Average Daily Membership (Add Lines 7 through 23)		165.06
25 Virtual Average Daily Membership		0.00
26 In Person Average Daily Membership		165.06
27 School District Size Weighting Factor		1.4600
28 In Person Weighted Student Units		240.99
29 Total Weighted Student Units		240.99
30 Per Student Payment Rate		11,072.00
31 Total Formula Payment		2,668,241.28

### Formula Adjustments

32 Transition Minimum Adjustment (from line 72) 55% Reduction	2,415,817.47	0.00	0.00
33 Total Adjusted Formula Amount (total lines 31 and 32)			2,668,241.28
34 Contribution from Property Tax (from line 50)			741,767.82
35 Contribution from Other Local Revenue (from line 43)			476,372.37
36 State Aid Payment (line 33 minus lines 34 and 35)			1,450,101.09

### State School Aid Summary

	Entitlement	EFB Offset	Net Entitlement
1 State Aid Formula Payment (from line 36)	1,450,101.09	-	1,450,101.09
2 Transportation (from line 62)	110,224.80	-	110,224.80
3 State Child Placement	-	-	-
4 Special Education Contracts - Agency	-	-	-
5 Special Education Contracts - School Placed	-	-	-
6 Special Education - Boarding	-	-	-
7 Special Education - Gifted and Talented	-	-	-
<b>Total State Aid</b>	<b>1,560,325.89</b>	<b>-</b>	<b>1,560,325.89</b>

**B. CONTRIBUTION FROM OTHER LOCAL REVENUE**

	Total Revenue	Apportioned Revenue	Percent	
37 1300 Tuition	16,688.27	16,688.27	75%	12,516.20
38 2999 County	817.35	817.35	75%	613.01
39 US Flood	-	-	75%	-
40 Electric Generation, Distribution and Transmission Tax	592,083.79	592,083.79	75%	444,062.84
41 Mobile Home and Other In-Lieu Taxes	12,310.61	12,310.61	75%	9,232.96
42 Telecommunications	13,263.15	13,263.15	75%	9,947.36
43 Contribution from Other Local Revenue				476,372.37
	S & I Levy	Total Levy	Non S & I Percentage	
	-	80.23	100.00	

**C. CONTRIBUTION FROM PROPERTY TAX**

44 District Taxable Valuation		12,362,797.00
45 Contribution Mill Rate		60.00
46 Contribution from Property Tax (line 44 times line 45 divided by 1000)		741,767.82
47 Minimum Local Effort Adjustment (NDCC 15.1-27-04.2)	-	-
48 Maximum Contribution Increase Adjustment(NDCC15.1-27-04.1.4.a.)	836,687.64	-
49 Local Effort Adjustment (NDCC 15.1-27-04.3)		-
50 Adjusted Contribution from Property Tax (total lines 46, 47, 48 and 49)		741,767.82

**E. TRANSPORTATION WORKSHEET**

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51 Small Bus Miles	0.520	-	-	-
52 Large Bus Miles	1.110	85,680.0	-	95,104.80
53 Rural Rides	0.300	-	50,400	15,120.00
54 Small In-City Miles	0.520	-	-	-
55 Large In-City Miles	1.110	-	-	-
56 In-City Rides	0.300	-	-	-
57 Family - To School	0.250	-	-	-
58 Family - To Bus	0.250	-	-	-
59 Not Reimbursable	-	-	-	-
60 Total Transportation Reimbursement				110,224.80
61 Reimbursement Cap --- 90% of transportation expenditures				160,290.86
62 Block Grant Total (lesser of 90% cap or total)				110,224.80

**F. BASELINE FUNDING - MINIMUM AND MAXIMUM PAYMENTS**

63 Baseline Funding (2018-19 State Aid Formula Payment, MLRG, GF levies and 75%-100% In-lieu)	1,974,632.66
64 Baseline Weighted Student Units (2018-19)	204.71
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Adjustment for Minimum	Baseline Funding Rate	Minimum Percent	Weighted Student Units	
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**G. On Time Funding Calculation Lines 12 & 13**

73 2023-24 K-12 ADM (Lines 2-6)	139.00
74 2024-25 K-12 Fall Enrollment	140.82
75 Line 12 (Line 74 - 73 Can't fall below 0)	1.82
76 2023-24 On Time Funding (Line 12 2023-24 Worksheet)	0.00
77 2023-24 Fall Enrollment	139.00
78 2023-24 K-12 ADM (Lines 2-6)	139.00
79 Line 13	0.00



**HB 1381**  
**2025 Legislative Testimony**  
**House Education Committee**

Good afternoon. Chairman Heinert and members of the House Education Committee. For the record, my name is Steven Holen and I am the Superintendent of Schools for the McKenzie County Public School District #1 in Watford City. I am submitting written testimony in favor of HB 1381.

As the superintendent of schools for the McKenzie County Public School District #1 since 2005 and a member of the WDEA (NDAOGPC) for 10 years, the extent of the impacts on local communities and their corresponding school districts since the first drilled well in the Bakken Oil formation are well documented and certainly the nucleus of the growth and development of North Dakota to its current status and financial capacity. I was a superintendent during the phases of school finance of which in-lieu revenue was not accounted for in any capacity in the foundation aid formula, which then evolved to 50% of the imputed taxable valuation, 60% of imputed taxable valuation, and eventually the negotiated current status of 75% as a subtraction and no longer imputed with the taxable valuation of a school district. I participated in legislative discussions and testimony through those phases of which the value of the in-lieu revenue to address exponential infrastructure projects and needs was contrast to discussion of equity involving the foundation aid formula. While the definition of equity can be abstract and multi-faceted, it is understandable the discussion should be entertained in terms of a statewide funding system. However, the perceived challenges of equity in regards to the role of in-lieu revenue received by school districts in North Dakota should not prohibit such adjustments and corrections currently in law to address current needs and a growing number of school districts impacted by in-lieu funding at various levels and likely increasing in the future.

The inability to directly tax assets related to oil production has led to a system of receiving gross production tax revenue as a form of in-lieu revenue, of which the actual taxable valuation and associated revenue has been neutralized or diminished compared to property tax revenue received from traditional means. This process has already impacted equity levels in terms of in-lieu revenue compared to traditional tax assessment process, therefore, it is problematic comparing it to traditional taxable property methods due to this fact. The current 75% subtraction is not based on any research-based methodology or related to actual expenditures, needs, or comparability factors. It was an arbitrary number that was negotiated over a decade ago that should not be viewed as a factor vetted or applied systematically to represent local contributions reflected in the foundation aid formula. As we have evolved in this current era of energy development and the corresponding needs, the opportunity to revisit factors related to the formula and defining local contribution should be pursued in HB 1381 as proposed. 50% was the first factor used in the formula over 15 years ago, there was no rationale of which 75% was eventually legislated at the time or discussion of why 50% was not an appropriate factor to reflect local, unique impacts related to energy development and burdened by the local community and taxpayer.

The North Dakota Legislative Assembly recently addressed tuition revenue received via Impact Aid by Grand Forks Public Schools and Minot Public Schools of which this factor was reduced to 0%. If this was addressed by the legislature previously and determined to be untouched by the foundation aid formula, why would 50% be unreasonable for other sources of in-lieu revenue? It seems equitable to consider HB 1381 due to recent actions taken with other sources of in-lieu revenue and allow the local school districts to address impacts and indebtedness without loss of state aid and impact local contribution through additional taxation.

It is time to revisit this factor impacting school districts in North Dakota and the increasing number of in-lieu revenue sources impacting school districts statewide. It is not feasible to use equity as a reason to not reconsider this subtraction; it is perhaps an argument for greater equity to address it and make corrections due to actions taken over the last several sessions and to recalibrate the importance of maintaining reasonable local sources to address unique needs and reduce infrastructure and indebtedness obligated at the local levels across the state.

I asked for your support of HB 1381 and the importance of allowing in-lieu revenue to be represented accurately in regards to local contribution and the North Dakota state foundation aid formula for K-12 public schools.

Thank you for your time and consideration.

Steve Holen

CoDist	Dname	S & I Mills	Total Mills	1300Tuition	2999County (Coal & OGPT)	US Flood	REC Gross Receipts	Mobile Home and other in-lieu	Telecom	Total In Lieu	S&I %	75% deduct	Total Deduct
01-013	Hettinger 13	14.16	115.19	22,756.04	-	-	373,678.64	61,681.02	26,387.24	484,502.94	87.71%	75%	318,718.15
02-002	Valley City 2	-	104.95	14,750.00	-	1,266.29	20,764.34	134,746.48	46,492.03	218,019.14	100.00%	75%	163,514.36
02-007	Barnes County North 7	-	76.36	-	318.48	1,547.69	410,642.58	111,555.33	31,029.06	555,093.14	100.00%	75%	416,318.86
02-046	Litchville-Marion 46	12.50	83.58	-	34.07	-	20,034.91	10,611.05	10,097.09	40,777.12	85.06%	75%	26,013.76
03-005	Minnewaukan 5	-	51.09	-	-	-	5,380.12	1,848.41	9,002.03	16,230.56	100.00%	75%	12,172.92
03-006	Leeds 6	8.66	93.76	-	-	-	6,479.49	8,671.42	16,573.35	31,724.26	90.76%	75%	21,594.70
03-009	Maddock 9	-	102.75	-	-	-	9,315.47	15,528.59	18,159.41	43,003.47	100.00%	75%	32,252.60
03-016	Oberon 16	-	60.01	-	-	-	1,130.78	3,913.11	3,262.54	8,306.43	100.00%	75%	6,229.82
03-029	Warwick 29	-	70.00	-	-	-	6,461.79	5,445.88	5,830.58	17,738.25	100.00%	75%	13,303.69
03-030	Fi Totten 30	-	174.78	-	-	-	3,253.38	2,003.82	11,250.88	16,508.08	100.00%	75%	12,381.06
04-001	Billings Co 1	-	55.39	-	1,796,562.95	-	51,263.27	11,210.99	13,105.98	1,872,143.19	100.00%	75%	1,404,107.39
05-001	Bottineau 1	14.06	93.28	-	817,961.85	-	23,838.59	69,011.96	39,577.16	950,389.56	84.93%	75%	605,374.39
05-017	Westhope 17	38.10	115.51	-	193,676.51	-	9,366.58	11,741.29	12,685.57	227,469.95	67.02%	75%	114,337.77
05-054	Newburg-United 54	-	78.63	-	69,379.99	-	12,890.34	4,442.81	10,664.99	97,378.13	100.00%	75%	73,033.60
06-001	Bowman Co 1	-	89.65	20,253.55	1,583,460.32	-	50,435.66	32,625.36	12,516.18	1,699,291.07	100.00%	75%	1,274,468.30
06-033	Scranton 33	-	88.68	-	289,537.70	-	8,934.77	13,630.09	11,659.87	323,762.43	100.00%	75%	242,821.82
07-014	Bowbells 14	-	60.93	-	338,668.51	-	5,209.48	8,829.83	5,913.45	358,621.27	100.00%	75%	268,965.95
07-027	Powers Lake 27	22.50	116.50	29,655.33	953,901.28	-	45,525.32	13,401.34	4,706.25	1,047,189.52	80.69%	75%	633,732.92
07-036	Burke Central 36	-	84.45	-	426,891.57	-	8,403.30	325,481.49	11,274.85	772,051.21	100.00%	75%	579,038.41
08-001	Bismarck 1	18.36	107.19	505,507.57	-	-	96,870.21	1,837,766.38	382,971.37	2,823,115.53	82.87%	75%	1,754,636.88
08-025	Naughton 25	-	81.34	-	-	-	1,657.83	1,638.81	311.25	3,607.69	100.00%	75%	2,705.77
08-028	Wing 28	-	85.81	-	-	-	21,108.33	4,486.46	1,789.22	27,384.01	100.00%	75%	20,538.01
08-033	Menoken 33	-	63.33	-	-	-	5,275.76	3,440.50	4,011.28	12,727.54	100.00%	75%	9,545.66
08-035	Sterling 35	-	58.13	-	-	-	10,804.29	6,583.74	12,180.93	29,568.96	100.00%	75%	22,176.72
08-039	Apple Creek 39	-	96.00	-	-	-	6,509.12	16,456.66	3,263.94	26,229.72	100.00%	75%	19,672.29
08-045	Manning 45	-	87.04	-	-	-	1,214.05	11,193.63	970.63	13,378.31	100.00%	75%	10,033.73
09-001	Fargo 1	-	154.38	103,701.20	-	-	89,879.18	2,125,357.62	658,294.45	2,977,232.45	100.00%	75%	2,232,924.34
09-002	Kindred 2	77.75	152.42	4,800.00	-	-	44,908.86	103,937.73	46,032.96	199,680.55	48.99%	75%	73,367.63
09-004	Maple Valley 4	-	85.00	-	-	-	22,952.02	27,116.04	43,648.42	93,716.48	100.00%	75%	70,287.36
09-006	West Fargo 6	37.78	136.10	91,107.79	-	-	182,453.45	767,064.97	116,722.28	1,157,348.49	72.24%	75%	627,051.41
09-007	Mapleton 7	37.44	118.38	-	-	-	29,556.86	29,620.11	13,422.63	72,599.60	68.37%	75%	37,227.26
09-017	Central Cass 17	34.06	121.31	217,993.14	-	-	29,902.03	60,401.27	99,751.67	408,046.11	71.92%	75%	220,101.15
09-085	Hope Page 85	-	80.05	-	-	-	41,127.77	15,340.49	24,660.37	81,128.63	100.00%	75%	60,846.47
09-097	Northern Cass 97	5.91	101.20	13,185.00	-	-	36,406.27	28,530.87	38,842.83	116,964.97	94.16%	75%	82,600.66
10-019	Munich 19	-	86.00	1,100.00	-	-	2,187.40	2,852.46	7,354.94	13,494.80	100.00%	75%	10,121.10
10-023	Langdon Area 23	-	88.00	2,250.00	-	-	10,851.85	32,529.00	31,922.80	77,353.65	100.00%	75%	58,015.24
11-040	Ellendale 40	16.52	92.41	3,265.00	-	-	178,901.30	36,777.49	14,195.20	233,138.99	82.12%	75%	143,590.30
11-041	Oakes 41	-	91.05	6,750.00	-	-	23,023.16	83,219.98	18,145.96	131,139.10	100.00%	75%	98,354.33
12-001	Divide County 1	22.44	117.58	-	1,847,051.79	-	47,755.20	260,254.10	19,460.64	2,174,521.73	80.92%	75%	1,319,717.24
13-016	Killdeer 16	25.14	92.70	167,078.89	3,340,295.15	1,371,975.58	-	57,753.70	12,389.62	4,949,492.92	72.88%	75%	2,705,392.83
13-037	Twin Buttes 37	-	-	-	309,106.94	22,506.98	-	34.70	536.94	332,185.56	0.00%	75%	-
14-002	New Rockford-Sheyenne 2	13.64	99.75	-	-	-	7,077.78	31,744.24	27,300.11	66,122.13	86.33%	75%	42,812.43
15-006	Hazellton-Moffitt-Braddock 6	-	65.09	1,500.00	-	3,947.94	72,367.95	7,928.78	3,688.09	89,432.76	100.00%	75%	67,074.57
15-015	Strasburg 15	29.47	96.47	70,785.25	-	2,419.23	6,989.54	7,797.73	3,231.39	91,223.14	69.45%	75%	47,515.85
15-036	Linton 36	-	70.00	6,305.36	-	3,451.14	23,065.71	19,947.05	14,615.86	67,405.12	100.00%	75%	50,553.84
16-040	Carrington 49	41.07	131.07	20,135.00	252.50	-	30,731.71	71,854.81	17,819.85	140,793.87	68.67%	75%	72,512.36
17-003	Beach 3	-	68.67	253,541.08	399,740.21	-	-	-	-	653,281.29	100.00%	75%	489,960.97
17-006	Lone Tree 6	-	96.41	-	46,725.49	-	-	-	-	46,725.49	100.00%	75%	35,044.12
18-001	Grand Forks 1	-	110.79	1,574,931.73	-	-	108,991.87	1,178,080.78	219,834.41	3,081,838.79	100.00%	75%	2,311,379.09
18-044	Larimore 44	9.98	104.81	52,890.70	-	-	26,773.91	85,704.41	28,393.04	193,762.06	90.48%	75%	131,488.93
18-051	Thompson 61	5.00	90.01	137,100.40	-	-	129,374.63	50,945.58	18,653.24	336,073.85	94.45%	75%	238,066.31
18-125	Manvel 125	-	97.64	-	-	-	12,877.47	46,393.96	10,883.59	70,155.02	100.00%	75%	52,618.27
18-127	Emerado 127	-	109.69	-	-	-	9,878.58	26,243.41	13,783.03	49,905.02	100.00%	75%	37,428.77

CoDist	Dname	S&I Mills	Total Mills	1300Tuition	2999County (Coal & OGPT)	US Flood	REC Gross Receipts	Mobile Home and other in-lieu	Telecom	Total In Lieu	S&I%	75% deduct	Total Deduct
18-128	Midway 128	-	93.85	-	-	-	14,432.43	25,725.77	28,523.67	68,681.87	100.00%	75%	51,511.40
18-129	Northwood 129	46.00	119.00	6,050.00	-	-	17,182.06	37,388.69	13,116.32	73,737.07	61.34%	75%	33,922.74
18-140	Grand Forks AFB 140	-	-	-	-	-	-	-	-	-	0.00%	75%	-
19-018	Roosevelt 18	-	85.77	-	-	-	4,213.95	8,636.54	16,268.83	29,119.32	100.00%	75%	21,839.49
19-049	Elgin-New Leipzig 49	-	97.00	-	-	-	6,926.76	38,277.88	24,671.41	69,876.05	100.00%	75%	52,407.04
20-007	Midkota 7	-	98.53	-	-	-	14,094.70	26,996.42	12,890.24	53,981.36	100.00%	75%	40,486.02
20-018	Griggs County Central 18	3.99	101.61	36,660.80	-	-	24,903.90	15,555.09	23,493.05	100,612.64	96.07%	75%	72,493.92
21-001	Mott-Regent 1	32.01	114.03	-	1,591.01	-	4,043.30	14,744.00	17,682.33	38,060.64	71.93%	75%	20,532.76
21-009	New England 9	-	85.00	5,415.00	194,843.25	-	613,065.77	12,908.15	23,179.59	839,111.76	100.00%	75%	629,333.82
22-001	Kidder County 1	-	80.00	19,039.88	0.98	-	44,241.63	41,514.63	44,381.40	149,178.52	100.00%	75%	111,883.89
23-003	Edgeley 3	15.00	91.00	1,950.00	-	-	14,037.98	6,358.20	18,569.24	40,915.42	83.52%	75%	25,629.42
23-007	Kulm 7	32.23	108.89	-	-	-	311,352.78	10,196.81	10,728.69	332,278.28	70.40%	75%	175,442.93
23-008	LaMoure 8	-	90.39	11,308.30	-	-	18,103.00	10,919.98	14,539.52	54,870.80	100.00%	75%	41,153.10
24-002	Napoleon 2	-	64.00	2,125.00	-	-	68,988.02	11,424.00	10,579.77	93,116.79	100.00%	75%	69,837.59
24-056	Gackle-Streeter 56	-	83.00	1,350.00	124.87	-	14,189.10	13,288.21	16,460.55	45,412.73	100.00%	75%	34,059.55
25-001	Velva 1	13.00	101.00	59,604.96	16,153.89	-	278,515.67	40,922.66	18,753.15	413,950.33	87.13%	75%	270,506.19
25-014	Anamoose 14	-	54.64	-	2,341.19	-	3,400.34	22,349.18	6,674.32	34,765.03	100.00%	75%	26,073.77
25-057	Drake 57	-	57.73	-	2,551.33	-	10,003.10	5,024.39	11,504.79	29,083.61	100.00%	75%	21,812.71
25-060	TGU 60	3.86	89.03	2,500.00	34,939.16	-	25,666.61	44,585.08	28,476.55	136,167.40	95.66%	75%	97,693.30
26-004	Zeeland 4	-	86.01	-	-	-	17,979.00	1,774.50	5,050.40	24,803.90	100.00%	75%	18,602.93
26-009	Ashley 9	-	71.07	-	-	-	165,426.15	45,440.73	8,893.96	219,760.84	100.00%	75%	164,820.63
26-019	Wishek 19	-	78.97	-	-	-	6,266.02	78,650.64	25,514.90	110,431.56	100.00%	75%	82,823.67
27-001	McKenzie Co 1	23.79	70.64	-	4,350,566.70	1,512,630.70	1,434,426.00	103,834.43	26,082.67	7,427,540.50	66.32%	75%	3,694,458.64
27-002	Alexander 2	23.98	93.93	69,131.07	671,561.20	234,442.68	834,715.09	27,169.42	9,900.68	1,846,920.14	74.47%	75%	1,031,551.07
27-014	Yellowstone 14	10.00	78.51	-	279,229.34	-	58,662.68	5,980.87	3,999.48	347,872.37	87.26%	75%	227,665.07
27-018	Earl 18	-	36.04	-	21,262.38	-	42,296.41	83.00	318.67	63,960.46	100.00%	75%	47,970.35
27-032	Horse Creek 32	-	23.48	-	41,054.39	-	50,600.20	694.56	784.71	93,133.86	100.00%	75%	69,850.40
27-036	Mandaree 36	-	3.46	-	549,221.91	31,484.92	6,414.92	793.17	1,251.80	589,166.72	100.00%	75%	441,875.04
28-001	Wilton 1	-	87.88	30,128.45	85,813.00	49.73	35,782.45	30,072.84	26,099.07	207,945.54	100.00%	75%	165,959.16
28-004	Washburn 4	-	86.00	-	237,889.73	131.32	26,757.27	32,814.24	16,064.82	313,657.38	100.00%	75%	235,243.04
28-008	Underwood 8	-	87.05	2,400.00	147,819.75	2,504.77	10,031.15	49,453.97	23,434.09	235,643.73	100.00%	75%	176,732.80
28-050	Max 50	-	86.41	800.00	69,318.78	87.71	113,576.72	9,756.63	12,437.59	205,977.43	100.00%	75%	154,483.07
28-051	Garrison 51	-	100.00	20,835.00	255,036.35	2,754.39	12,388.90	66,598.61	8,181.81	365,795.06	100.00%	75%	274,346.30
28-072	Turtle Lake-Mercer 72	11.88	88.67	2,100.00	124,922.07	471.48	10,945.52	24,221.46	13,215.35	175,875.88	86.60%	75%	114,231.38
28-085	White Shield 85	-	-	-	134,350.37	633.07	186.61	140.64	819.72	136,130.41	0.00%	75%	-
28-003	Hazen 3	5.58	80.35	205.55	719,453.92	95.89	16,067.46	58,603.59	28,853.49	823,279.90	93.06%	75%	574,608.21
29-027	Beulah 27	14.87	98.48	-	1,107,978.34	92.58	114,906.14	106,911.16	42,720.48	1,372,608.70	64.90%	75%	874,008.59
30-001	Mandan 1	37.21	130.15	338,134.89	110,395.26	-	295,638.05	893,895.57	97,547.34	1,735,611.11	71.41%	75%	929,549.92
30-004	Little Heart 4	-	55.34	-	-	-	3,561.64	1,589.79	2,289.85	7,441.28	100.00%	75%	5,580.96
30-013	Hebron 13	-	85.58	-	8,881.07	-	236,362.56	13,370.96	16,763.79	275,378.38	100.00%	75%	206,533.79
30-017	Sweet Briar 17	-	56.36	-	-	-	401.28	1,842.92	786.05	3,030.25	100.00%	75%	2,272.69
30-039	Flasher 39	45.12	125.33	-	-	-	10,066.29	13,761.20	13,348.51	37,176.00	64.00%	75%	17,844.48
30-048	Glen Ullin 48	-	80.23	3,725.34	442.02	-	624,706.32	14,565.07	13,263.15	656,701.90	100.00%	75%	492,526.43
30-049	New Salem-Almont 49	-	80.00	-	50,459.22	-	700,277.67	29,645.35	11,280.08	791,662.32	100.00%	75%	593,746.74
31-001	New Town 1	-	45.09	6,997.24	1,846,787.13	18,132,514.14	461,722.11	30,233.35	10,684.29	20,488,938.26	100.00%	75%	15,366,703.70
31-002	Stanley 2	-	90.00	-	1,366,418.64	-	365,174.50	30,884.64	44,121.65	1,806,599.43	100.00%	75%	1,354,949.57
31-003	Parshall 3	-	90.00	52,233.77	428,838.49	5,940.75	97,106.51	28,427.02	3,790.96	616,337.50	100.00%	75%	462,253.13
32-001	Dakota Prairie 1	-	85.81	18.55	-	-	7,852.54	27,188.67	39,297.75	74,357.51	100.00%	75%	55,768.13
32-085	Lakota 66	-	88.28	6,850.00	-	-	8,271.47	13,610.99	21,088.61	49,821.07	100.00%	75%	37,365.80
33-001	Center-Stanton 1	-	83.55	1,350.00	292,685.16	-	59,276.42	53,135.35	18,776.65	425,223.58	100.00%	75%	318,917.69
34-005	Cavaller 6	8.74	102.60	3,375.00	-	-	20,646.42	29,633.12	31,227.98	84,882.52	91.48%	75%	58,237.90
34-019	Drayton 19	15.98	119.16	2,200.00	-	-	16,069.18	10,584.36	11,572.79	40,426.33	86.59%	75%	28,253.87
34-100	North Border 100	-	70.02	4,000.00	-	-	25,104.22	27,160.43	36,867.64	93,132.29	100.00%	75%	69,849.22



CoDist	Dname	S & I Mills	Total Mills	1300Tuition	2999County (Coal & OGPT)	US Flood	REC Gross Receipts	Mobile Home and other in-lieu	Telecom	Total In Lieu	S&I %	75% deduct	Total Deduct
34-118	Valley-Edinburg 118	-	88.00	1,575.00	-	-	30,199.60	14,196.18	16,666.16	62,636.94	100.00%	75%	46,977.71
35-005	Rugby 5	21.11	111.32	10,827.45	-	12,550.02	24,852.04	88,067.72	52,957.05	189,254.28	81.04%	75%	115,028.75
36-001	Devils Lake 1	4.55	98.35	12,895.00	-	-	33,030.82	221,552.60	86,459.28	353,937.70	95.37%	75%	253,162.79
36-002	Edmore 2	-	80.00	-	-	-	5,227.08	6,123.25	12,205.26	23,555.59	100.00%	75%	17,666.69
36-044	Starkweather 44	-	77.57	-	-	-	2,445.62	1,441.97	9,543.49	13,431.08	100.00%	75%	10,073.31
37-006	Ft Ransom 6	-	89.57	-	-	-	20,216.57	726.65	970.50	21,913.72	100.00%	75%	16,435.29
37-019	Usbon 19	-	92.50	33,818.01	-	-	26,875.58	1,394.70	20,517.14	82,605.43	100.00%	75%	61,954.07
37-024	Enderlin Area 24	5.96	96.28	5,250.00	-	-	22,894.69	12,608.02	45,015.28	85,767.99	93.81%	75%	60,344.21
38-001	Mohall-Lansford-Sherwood 1	3.50	82.00	50.00	431,910.87	-	13,689.41	20,289.95	28,754.14	494,694.37	95.73%	75%	355,178.19
38-026	Glenburn 26	14.87	104.11	15,600.00	210,958.21	-	28,354.44	26,128.54	70,258.69	351,299.88	85.72%	75%	225,856.69
39-008	Hankinson 8	8.00	98.00	-	-	-	23,540.22	174,729.32	17,072.56	215,342.10	91.84%	75%	148,327.64
39-018	Fairmount 18	-	96.81	8,068.36	-	-	4,405.36	20,746.10	9,511.49	42,731.31	100.00%	75%	32,048.48
39-028	Lidgerwood 28	-	101.91	-	-	-	11,928.20	43,097.65	46,409.98	101,435.83	100.00%	75%	76,076.87
39-037	Wahpeton 37	50.95	134.57	62,684.52	-	-	65,693.47	300,297.17	53,071.47	481,746.63	62.14%	75%	224,518.02
39-042	Wyndmere 42	11.12	91.12	-	-	-	45,015.01	71,059.08	30,025.30	146,099.39	87.80%	75%	96,206.45
39-044	Richland 44	36.50	109.00	5,000.00	-	-	15,235.74	23,927.63	14,432.05	58,595.42	66.51%	75%	29,228.86
40-001	Dunseith 1	-	89.80	-	-	-	8,859.80	6,535.94	13,790.02	29,185.76	100.00%	75%	21,889.32
40-003	St John 3	-	86.75	2,700.00	-	-	75,115.56	1,748.47	4,104.71	83,668.74	100.00%	75%	62,751.56
40-004	Mt Pleasant 4	-	91.27	2,377.98	-	-	222,650.78	22,078.33	19,884.46	266,991.55	100.00%	75%	200,243.66
40-007	Belcourt 7	-	-	-	-	-	-	-	-	-	0.00%	75%	-
40-029	Rolette 29	-	105.00	1,400.00	-	-	10,243.50	5,251.25	13,963.78	30,858.53	100.00%	75%	23,143.90
41-002	Milnor 2	-	102.98	5,036.00	-	-	4,529.18	3,096.18	2,072.57	14,733.93	100.00%	75%	11,050.45
41-003	North Sargent 3	-	94.41	2,030.00	-	-	4,531.11	3,084.02	1,474.51	11,119.64	100.00%	75%	8,339.73
41-006	Sargent Central 6	15.71	101.37	-	-	-	21.30	-	44.63	65.93	84.50%	75%	41.78
42-029	McClusky-Goodrich 29	-	80.00	173.67	-	-	13,302.05	25,303.38	23,006.09	61,785.19	100.00%	75%	46,338.89
43-003	Solen 3	-	70.00	-	-	-	36,540.09	2,566.52	6,186.40	45,293.01	100.00%	75%	33,969.76
43-004	Ft Yates 4	-	57.34	-	-	-	15,705.44	2,651.13	12,413.87	30,770.44	100.00%	75%	23,077.83
43-008	Selfridge 8	-	47.09	-	-	-	5,174.83	1,510.63	6,279.78	12,965.24	100.00%	75%	9,723.93
44-012	Marmarth 12	-	65.52	-	73,623.45	-	26,216.63	220.24	151.06	100,211.38	100.00%	75%	75,158.54
45-001	Dickinson 1	25.70	113.70	153,286.76	3,352,633.77	-	287,635.51	727,154.41	120,763.28	4,621,473.73	77.40%	75%	2,682,765.50
45-009	South Heart 9	32.09	89.82	53,594.70	651,807.28	-	40,084.58	24,670.54	13,911.72	784,068.82	64.27%	75%	377,940.77
45-013	Belfield 13	-	90.02	56,797.52	408,798.65	-	29,978.82	28,923.32	15,215.03	539,713.34	100.00%	75%	404,785.01
45-034	Richardton-Taylor 34	46.00	138.00	202,156.63	535,629.24	-	38,282.95	40,329.61	13,272.50	829,670.93	66.67%	75%	414,856.21
46-019	Finley-Sharon 19	-	95.00	-	-	-	13,893.09	8,296.97	17,763.15	39,953.21	100.00%	75%	29,964.91
47-001	Jamestown 1	-	102.00	13,798.44	12,015.20	-	19,032.64	377,999.09	92,204.54	515,049.91	100.00%	75%	386,287.43
47-003	Medina 3	-	90.00	2,100.00	953.77	-	10,066.95	16,409.92	11,125.96	40,656.60	100.00%	75%	30,492.45
47-010	Pingree-Buchanan 10	-	92.00	3,152.43	879.00	-	8,387.43	2,239.62	14,347.75	29,006.23	100.00%	75%	21,754.67
47-014	Montpelier 14	-	70.14	-	551.32	-	8,085.93	2,605.15	2,720.94	13,963.34	100.00%	75%	10,472.51
47-019	Kensal 19	-	82.12	-	131.53	-	23,132.40	3,699.39	5,099.74	32,063.06	100.00%	75%	24,047.30
48-010	North Star 10	-	67.25	573.50	-	-	606.26	9,358.57	2,218.66	12,756.99	100.00%	75%	9,567.74
49-003	Central Valley 3	-	75.00	-	-	-	26,250.06	15,670.78	19,694.39	61,615.23	100.00%	75%	46,211.42
49-007	Hatton Eielson 7	42.22	127.22	3,400.00	-	-	14,449.10	35,151.46	19,540.47	72,541.03	66.81%	75%	36,348.50
49-009	Hillsboro 9	7.00	86.00	-	-	-	52,722.57	42,038.00	33,397.30	128,157.87	91.36%	75%	88,294.36
49-014	May-Port CG 14	-	84.00	6,000.00	-	-	40,893.06	65,982.22	37,366.44	150,241.72	100.00%	75%	112,681.29
50-005	Fordville-Lankin 5	-	85.18	-	-	-	7,364.85	6,510.91	7,138.04	21,013.80	100.00%	75%	15,760.35
50-008	Park River Area 8	40.81	118.81	3,575.00	-	-	21,065.95	54,754.60	41,461.13	120,856.68	65.65%	75%	59,506.81
50-018	Grafton 18	47.00	130.00	8,950.00	-	-	21,963.72	92,520.85	45,661.49	189,096.06	63.85%	75%	80,975.88
50-020	Minto 20	44.00	134.00	-	-	-	9,948.53	15,697.81	10,576.15	36,220.49	67.16%	75%	18,244.26
51-001	Minot 1	53.87	142.34	1,742,448.39	1,370,159.37	-	50,310.26	1,309,889.05	221,771.58	4,694,578.65	62.15%	75%	2,188,260.47
51-004	Nedrose 4	65.88	133.92	-	1,928.94	-	11,484.78	84,255.43	8,280.37	105,949.52	50.81%	75%	40,374.71
51-007	United 7	39.37	127.02	-	2,287.03	-	18,879.17	85,986.35	17,711.20	124,863.75	69.00%	75%	64,616.99
51-016	Sawyer 16	-	112.04	-	199.72	-	24,233.95	19,722.57	15,415.65	59,571.89	100.00%	75%	44,678.92
51-028	Kenmare 28	-	101.78	-	150,600.75	-	26,780.73	19,143.44	8,053.42	204,578.34	100.00%	75%	153,433.76

CoDist	Dname	S&I Mills	Total Mills	13007uition	2999County (Coal & OGPT)	US Flood	REC Gross Receipts	Mobile Home and other In-lieu	Telecom	Total In Lieu	S&I %	75% deduct	Total Deduct
51-041	Surrey 41	-	120.57	1,800.00	1,954.55	-	6,735.60	50,208.21	7,559.79	68,258.15	100.00%	75%	51,193.61
51-070	South Prairie 70	67.90	140.99	-	2,044.38	-	148,020.75	70,108.50	9,189.11	229,362.74	51.84%	75%	89,176.23
51-160	Minot AFB 160	-	-	-	-	-	-	-	-	-	0.00%	75%	-
51-181	Lewis and Clark 161	33.31	128.98	-	255,518.56	2.82	80,893.49	23,732.73	15,612.91	375,760.61	74.17%	75%	209,026.23
52-025	Fessenden-Bowdon 25	-	79.22	-	-	-	10,371.33	17,889.31	12,230.95	40,491.59	100.00%	75%	30,368.69
52-038	Harvey 38	-	71.50	-	-	682.01	15,676.82	95,347.31	29,394.70	141,100.84	100.00%	75%	105,825.63
53-002	Nesson 2	22.00	95.31	-	1,352,518.58	-	928,323.65	16,337.59	11,764.45	2,308,944.27	76.92%	75%	1,332,029.95
53-006	Eight Mile 6	53.81	141.26	-	1,051,487.95	21,755.91	30,313.19	42,986.46	6,348.55	1,152,892.06	61.91%	75%	535,316.61
53-007	Williston Basin 7	11.98	107.07	-	6,212,850.89	10,489.36	1,071,086.99	281,269.77	105,103.94	7,680,800.95	88.81%	75%	5,115,989.49
53-015	Tioga 15	6.65	70.80	-	1,569,965.14	2,512,186.42	863,278.81	14,302.19	18,311.16	4,978,043.72	90.61%	75%	3,382,954.06
53-099	Grenora 99	24.62	109.90	-	600,516.80	-	120,131.23	8,396.24	4,191.17	733,235.44	77.60%	75%	426,743.03
				6,432,950.99	43,808,421.16	23,888,615.60	14,618,188.14	14,944,437.45	4,807,755.00	108,500,368.34			70,413,696.43

Chair Heinert and Committee Members

My name is Leslie Bieber, and I am the Superintendent of Alexander Public School District. I am here to testify in support of House Bill 1381, particularly its provision to adjust property tax relief from 75% to 50%.

At the local level, this proposed change has the potential to provide significant benefits to constituents in our district. By reducing the percentage of revenue deducted for property tax relief, our district would be able to rely on fewer mills to fund critical areas such as our capital projects. This adjustment would allow us to redirect dollars to offset the mills previously needed from local taxpayers, reducing the financial burden on our community while still supporting essential school functions.

I have been in Alexander for 12 years now and I have been in construction for all 12 years. It started with teacher housing, our district owns 14 homes that we rent to staff. We renovated the existing building and expanded in 2017. In 2019, the district built a Vo-Ag building. In 2020, we expanded our football program from a 6 man field to a 9 man field. We are currently in our second major expansion of 10 classrooms and more office space.

Specifically, the reduction in property tax reliance would ease the strain on constituents funding our district's construction debt. It would create an opportunity to better manage financial resources, ensuring that the dollars generated within our district are used effectively to meet our community's growing educational and infrastructure needs.

Thank you for the opportunity to share my perspective. I respectfully urge a "Do Pass" recommendation for HB 1381 and would be happy to answer any questions.

# 2025 HOUSE STANDING COMMITTEE MINUTES

## Education Committee Coteau AB Room, State Capitol

HB 1381  
1/28/2025

Relating to the determination of state aid; and to provide an appropriation.
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4:33 p.m. Chairman Heinert called the hearing to order.

Members Present: Chairman Heinert, Vice Chairman Schreiber- Beck, Representatives, Conmy, Hager, Hatlestad, Hauck, Heilman, Jonas, Longmuir, Maki, Marchall, Morton, Osowski

Members Absent: Representative Novak

### Discussion Topics:

- Committee Action

4:33 p.m. Representative Heilman moved to rerefer to the Appropriations committee.

4:33 p.m. Representative Conmy seconded the motion.

Representatives	Vote
Representative Pat D. Heinert	Y
Representative Cynthia Schreiber-Beck	Y
Representative Liz Conmy	Y
Representative Laurie Beth Hager	Y
Representative Patrick R. Hatlestad	Y
Representative Dori Hauck	Y
Representative Matthew Heilman	Y
Representative Jim Jonas	Y
Representative Donald W. Longmuir	Y
Representative Roger A. Maki	Y
Representative Andrew Marschall	Y
Representative Desiree Morton	Y
Representative Anna S. Novak	AB
Representative Doug Osowski	Y

Motion Carried: 13-0-1

Bill Carrier: Representative Longmuir

4:33 p.m. Chairman Heinert closed the hearing.

*Leah Kuball, Committee Clerk by Risa Berube*



**REPORT OF STANDING COMMITTEE**  
**HB 1381 ([25.1042.01000](#))**

**Education Committee (Rep. Heinert, Chairman)** recommends **DO PASS** and **BE REREFERRED** to the **Appropriations Committee** (7 YEAS, 6 NAYS, 1 ABSENT OR EXCUSED AND NOT VOTING). HB 1381 was rereferred to the **Appropriations Committee**.

**2025 HOUSE APPROPRIATIONS**

**HB 1381**

# **2025 HOUSE STANDING COMMITTEE MINUTES**

## **Appropriations - Education and Environment Division** Prairie Room, State Capitol

HB 1381  
2/12/2025

A Bill for an Act to provide an appropriation for defraying the expenses of
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10:04 a.m. Chairman Nathe called the meeting to order.

Members present: Chairman Nathe, Representatives Louser, Martinson, Richter, Sanford and Hanson

Members absent: Vice Chairman Swiontek

### **Discussion Topics:**

- Possible Lawsuits
- Local revenue
- Declining enrollment

10:05 a.m. Representative Pat Heinert introduced the bill .

10:11 a.m. Brandt Dick, Superintendent of Schools, representing Glen Ullin School District, in favor and submitted testimony #37359 (submitted in previous testimony HB 1214 on 2/12/2025).

10:37 a.m. Steve Holen, Superintendent, McKenzie County School District, in favor and submitted testimony #37216.

### **Additional written testimony:**

Michele Grenier, Business Manager, Rolette Public School submitted testimony In Favor #37221.

10:53 a.m. Chairman Nathe closed the meeting.

*Steven Riehl, Committee Clerk*

**HB 1381****Chairman Nathe****House Appropriations – Education and Environmental Division****February 12<sup>th</sup>, 2025**

Good afternoon. Chairman Nathe and members of the House Appropriations Committee – Education and Environmental Division. For the record, my name is Steven Holen and I am the Superintendent of Schools for the McKenzie County Public School District #1 in Watford City. I am testifying in favor of HB 1381 and its proposed changes to Section B of the State Aid to Schools Payment Worksheet (foundation aid formula).

Section B of the State Aid to Schools Payment Worksheet addresses contributions from other local revenue to be subtracted from the total foundation aid formula amount in the same manner as local property tax. Essentially, every school district in North Dakota receives some form of other local revenue, or in-lieu revenue, to varying levels. It is reasonable to consider other local sources of revenue outside of traditional property tax, however, the determination of what level it is considered has been long debated in previous legislative sessions. The challenge in comparing lieu revenue sources to traditional property tax is they are not equitable in their calculation or nature as each source has its own formula to determine the in-lieu tax obligation by the entity. The telecommunications payment in lieu of property tax has been unchanged since 1999, for example, and set by NDCC of which no inflationary factors are included in the same manner as taxable valuation. The current subtraction factor of 75% was not based on statistical analysis or comparisons of formulas, it was based on a negotiated level that fit budgetary expectations. It is reasonable to consider if the subtraction factor of 75% is fair compared to traditional property tax, especially in cases involving other formula distributions and the lack of impact on the taxable valuation of the school district with the nature of the other revenue sources being outside traditional taxation methods.

In the case of Gross Production Tax, as an in-lieu revenue for school districts with oil and gas production, the payment to school districts is provided through an extensive formula based on production levels and significantly less than the actual taxable valuation of the property that was deemed exempt from property tax. Additional impact is experienced regarding school construction and bond referendums of which the in-lieu revenue is not included in the taxable valuation of the school district to reduce the individual tax responsibility of the local taxpayer with a successful vote. Essentially, the oil and gas producers are not directly supporting school construction and indebtedness due to the nature of the in-lieu tax formula and should be accounted for, at some level, to allow for property tax relief involving school construction and infrastructure projects, outside of general operations. The 75% apportionment only allows 25% to be maintained to account for such infrastructure or indebted obligations, as well as the current sinking and interest apportioned factor. The consideration of 50% would allow any school district receiving other local revenue to maintain a higher percentage locally and to reduce taxpayer contributions to address unique needs related to the other local revenue source. It allows local revenue to stay local and address issues related to the activity in their

area that drives the other local revenue sources. The higher the levels of other local revenue, generally, the greater impacts exist related to that service or payment in some manner.

Historically, the subtraction began at 75% in 2013 of which prior the revenue from other sources, such as the gross production tax, was included at 60% and prior to that at 50%. It was not a direct subtraction as per the current process, it was calculated into an imputed taxable valuation and met a threshold (150% of state average) to be deducted. Prior to this legislation, the other local revenue was not accounted for regarding state funding to K-12 school districts. The factor to consider involving history is the lack of a definitive factor that addresses the unique nature of the other revenue sources and how to address in the formula. HB 1381 looks to reset this factor to 50% of which it was prior to the current apportionment. Concerns with equity are understood, however, equity should be viewed more in a global sense rather than simply comparing sources of revenue as the same when there are differences in their calculation and intent. The state contribution that would increase due to this factor decreasing to 50% should be viewed as property tax relief and acknowledge the unique challenges that often are present with certain revenue sources, especially related to oil and gas development, and K-12 school districts.

The North Dakota Legislative Assembly recently addressed tuition revenue received via Impact Aid by Grand Forks Public Schools and Minot Public Schools of which this factor was reduced to 0%. If this was addressed by the legislature previously and determined to be untouched by the foundation aid formula, why would 50% be unreasonable for other sources of in-lieu revenue given this enactment? It seems equitable to consider HB 1381 due to this recent action regarding a significant other revenue source.

It is reasonable and judicious to revisit this factor impacting school districts in North Dakota and the increasing number of in-lieu revenue sources impacting school districts statewide. The use of equity as a reason to not consider HB 1381 should be revisited and examined; it is perhaps an argument for greater equity to address it and make corrections due to actions taken over the last several sessions and to recalibrate the importance of maintaining reasonable local revenue sources to address unique needs including infrastructure and indebtedness obligated at the local level across the state.

I asked for your support of HB 1381 to help maintain local revenue sources at a higher percentage to address local needs without reduced state contributions.

Thank you for your time and consideration.

**HB 1381 2025****Legislative Testimony****House Education Committee**

Chairman Heinert and members of the House Education Committee. For the record, my name is Michele Grenier and I am the Business Manager at Rolette Public School District #29 in Rolette, North Dakota. I am submitting written testimony in favor of HB 1381.

This would affect our district in the overall bottom line of the State Aid to Schools Payment Worksheet by less than ONE per pupil payment a year. While that may not seem worthy of even this testimony, much less a debate, I would argue that it IS of value out of principal. Reasoning being our district collects tuition payments for driver's education from students. It's minimal. The district pays the instructor well over what is collected, yet that tuition revenue is calculated into the local revenue reduction on the state aid worksheet and the state takes 75% of that revenue off of the state aid in the end. Our district receives a little over \$29,000 in "in-lieu" payments from the county. Certainly not any amount that is going to save the state enough dollars to call it property tax relief.

I understand that in areas where those in-lieu payments are much larger, the state would be saving \$34 million dollars, but in my opinion, this was never the state's money anyway, it was always intended to be the school district's as it is local money. In a district like ours, which loses taxable valuation yearly to land being purchased by the tribe, the state may look at it as giving us money, but our levied monies are being reduced already by lower taxable valuation. We shouldn't have to lose out on the in-lieu tax also.

I understand the fiscal responsibility the committee bears in regard to taxpayer dollars. North Dakota ranks high in the nation for K-12 education, with a high graduation rate and high SAT scores. It ranks 20<sup>th</sup> in the nation for per pupil spending. I believe you can trust North Dakota schools to spend these dollars to continue to benefit students' outcomes and get the most out of taxpayer dollars. Public schools in North Dakota care about students and how they spend their levies and state aid and they do it responsibly.

I urge you to vote yes on HB 1381.

Thank you for consideration, your work on the Education Committee and working to understand how schools truly operate.

Michele Grenier

# 2025 HOUSE STANDING COMMITTEE MINUTES

## **Appropriations Committee** Roughrider Room, State Capitol

HB 1381  
2/20/2025

Relating to septic systems and the environmental quality advisory committee, relating to the powers and duties of the department of environmental quality, boards of health, and public health units, relating to the onsite wastewater recycling technical committee; to provide an appropriation; to provide for a transfer; and to provide an effective date.

3:29 p.m. Chairman Vigesaa Called the meeting to order

Members present: Chairman Vigesaa, Vice Chairman Kempenich, Representatives Anderson, Berg, Bosch, Brandenburg, Fisher, Hanson, Louser, Martinson, Meier, Mitskog, Monson, Murphy, Nathe, Nelson, O'Brien, Pyle, Richter, Sanford, Stemen, Swiontek, Wagner

### **Discussion Topics:**

- Mills matching fund
- Changed funding formula
- Effects on every school district

3:29 p.m. Representative Heinert introduced the bill.

3:37 p.m. Adam Tescher, Assistant Director of School Finance, ND Department of Public Instruction answered questions.

3:39 p.m. Chairman Vigesaa closed the meeting.

*Krystal Eberle for Risa Berube, Committee Clerk*

# 2025 HOUSE STANDING COMMITTEE MINUTES

## Appropriations Committee Roughrider Room, State Capitol

HB 1381  
2/20/2025

A BILL for an Act to amend and reenact section 15.1-27-04.1 of the North Dakota Century Code, relating to the determination of state aid

8:07 p.m. Chairman Vigesaa opened the meeting.

Members present: Chairman Vigesaa, Vice Chairman Kempenich, Representatives Anderson, Berg, Bosch, Brandenburg, Fisher, Hanson, Martinson, Meier, Mitskog, Monson, Murphy, Nathe, Nelson, O'Brien, Pyle, Richter, Sanford, Stemen, Swiontek, Wagner

Member absent: Representative Louser

### Discussion Topics:

- Committee Action

8:08 p.m. Representative Richter explained the bill.

8:13 p.m. Representative Nathe moved to amend by changing the percentage from 50 to 65.

8:13 p.m. Representative Monson seconded the motion.

8:16 p.m. Representative Nathe moved to further amend 34 to 12 million dollars.

8:16 p.m. Representative Monson seconded the motion.

8:17 p.m. Representative Nathe withdrew the motion to amend and further amend.

8:17 p.m. Representative Nathe moved to amend by removing Section 2, lines 27 to 31 and page 12 lines 1 and 2.

8:17 p.m. Representative Monson seconded the motion.

8:18 p.m. Roll call vote.

Representatives	Vote
Representative Don Vigesaa	Y
Representative Keith Kempenich	Y
Representative Bert Anderson	Y
Representative Mike Berg	Y
Representative Glen Bosch	Y
Representative Mike Brandenburg	Y
Representative Jay Fisher	Y



Representative Karla Rose Hanson	Y
Representative Scott Louser	AB
Representative Bob Martinson	Y
Representative Lisa Meier	Y
Representative Alisa Mitskog	Y
Representative David Monson	Y
Representative Eric J. Murphy	Y
Representative Mike Nathe	Y
Representative Jon O. Nelson	Y
Representative Emily O'Brien	N
Representative Brandy L. Pyle	N
Representative David Richter	Y
Representative Mark Sanford	Y
Representative Gregory Stemen	Y
Representative Steve Swiontek	Y
Representative Scott Wagner	N

8:18 p.m. Motion passed 19-3-1.

8:20 p.m. Representative Nathe moved a Do Pass as Amended.

8:20 p.m. Representative Kempenich seconded the motion.

8:20 p.m. Roll call vote

<b>Representatives</b>	<b>Vote</b>
Representative Don Vigesaa	N
Representative Keith Kempenich	Y
Representative Bert Anderson	Y
Representative Mike Berg	N
Representative Glen Bosch	N
Representative Mike Brandenburg	Y
Representative Jay Fisher	N
Representative Karla Rose Hanson	Y
Representative Scott Louser	AB
Representative Bob Martinson	N
Representative Lisa Meier	N
Representative Alisa Mitskog	Y
Representative David Monson	Y
Representative Eric J. Murphy	Y
Representative Mike Nathe	Y
Representative Jon O. Nelson	Y
Representative Emily O'Brien	N
Representative Brandy L. Pyle	N
Representative David Richter	Y
Representative Mark Sanford	Y
Representative Gregory Stemen	N
Representative Steve Swiontek	N

Representative Scott Wagner	N
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8:20 p.m. Motion failed 11-11-1 for lack of majority.

8:24 p.m. Representative Wagner moved a Do Pass as amended.

8:24 p.m. Representative Mitskog seconded the motion.

8:25 p.m. Roll Call Vote

<b>Representatives</b>	<b>Vote</b>
Representative Don Vigesaa	N
Representative Keith Kempenich	Y
Representative Bert Anderson	Y
Representative Mike Berg	N
Representative Glen Bosch	N
Representative Mike Brandenburg	Y
Representative Jay Fisher	N
Representative Karla Rose Hanson	Y
Representative Scott Louser	AB
Representative Bob Martinson	N
Representative Lisa Meier	N
Representative Alisa Mitskog	Y
Representative David Monson	Y
Representative Eric J. Murphy	Y
Representative Mike Nathe	Y
Representative Jon O. Nelson	Y
Representative Emily O'Brien	N
Representative Brandy L. Pyle	N
Representative David Richter	Y
Representative Mark Sanford	Y
Representative Gregory Stemen	Y
Representative Steve Swiontek	Y
Representative Scott Wagner	Y

8:25 p.m. Motion passed 14-8-1.

8:25 p.m. Representative Brandenburg will carry.

8:25 p.m. Chairman Vigesaa closed the meeting.

*Krystal Eberle for Risa Berube, Committee Clerk*

February 21, 2025

Sixty-ninth  
Legislative Assembly  
of North Dakota

**PROPOSED AMENDMENTS TO**

**HOUSE BILL NO. 1381**

Introduced by

Representatives Brandenburg, Grueneich, Kempenich, Pyle, Richter, Sanford, Schreiber-Beck

Senators Bekkedahl, Erbele, Wanzek, Patten

2-24-25

JB 10/12

1 A BILL for an Act to amend and reenact section 15.1-27-04.1 of the North Dakota Century  
2 Code, relating to the determination of state aid; ~~and to provide an appropriation.~~

3 **BE IT ENACTED BY THE LEGISLATIVE ASSEMBLY OF NORTH DAKOTA:**

4 **SECTION 1. AMENDMENT.** Section 15.1-27-04.1 of the North Dakota Century Code is  
5 amended and reenacted as follows:

6 **15.1-27-04.1. Baseline funding - Establishment - Determination of state aid. (Effective**  
7 **~~through June 30, 2025) (Retroactive application - See note)~~**

8 ~~1. To determine the amount of state aid payable to each district, the superintendent of~~  
9 ~~public instruction shall establish each district's baseline funding. A district's baseline~~  
10 ~~funding consists of:~~

11 ~~a. All state aid received by the district in accordance with chapter 15.1-27 during the~~  
12 ~~2018-19 school year;~~

13 ~~b. An amount equal to the property tax deducted by the superintendent of public~~  
14 ~~instruction to determine the 2018-19 state aid payment;~~

15 ~~c. An amount equal to seventy-five percent of the revenue received by the school~~  
16 ~~district during the 2017-18 school year for the following revenue types:~~

17 ~~(1) Revenue reported under code 2000 of the North Dakota school district~~  
18 ~~financial accounting and reporting manual, as developed by the~~

19 ~~superintendent of public instruction in accordance with section 15.1-02-08;~~

(2) ~~Mineral revenue received by the school district through direct allocation from the state treasurer and not reported under code 2000 of the North Dakota school district financial accounting and reporting manual, as developed by the superintendent of public instruction in accordance with section 15.1-02-08;~~

(3) ~~Tuition reported under code 1300 of the North Dakota school district financial accounting and reporting manual, as developed by the superintendent of public instruction in accordance with section 15.1-02-08, with the exception of revenue received specifically for the operation of an educational program provided at a residential treatment facility, tuition received for the provision of an adult farm management program, and beginning in the 2021-22 school year, seventeen percent of tuition received under an agreement to educate students from a school district on an air force base with funding received through federal impact aid, and an additional seventeen percent of tuition received under an agreement to educate students from a school district on an air force base with funding received through federal impact aid each school year thereafter, until the 2024-25 school year when sixty-eight percent of tuition received under an agreement to educate students from a school district on an air force base with funding received through federal impact aid must be excluded from the tuition calculation under this paragraph;~~

(4) ~~Revenue from payments in lieu of taxes on the distribution and transmission of electric power;~~

(5) ~~Revenue from payments in lieu of taxes on electricity generated from sources other than coal; and~~

(6) ~~Revenue from the leasing of land acquired by the United States for which compensation is allocated to the state under 33 U.S.C. 701(c)(3);~~

d. ~~An amount equal to the total revenue received by the school district during the 2017-18 school year for the following revenue types:~~

(1) ~~Mobile home tax revenue;~~

(2) ~~Telecommunications tax revenue; and~~



(3) ~~Revenue from payments in lieu of taxes and state reimbursement of the homestead credit and disabled veterans credit; and~~

e. ~~Beginning with the 2020-21 school year, the superintendent shall reduce the baseline funding for any school district that becomes an elementary district pursuant to section 15.1-07-27 after the 2012-13 school year. The reduction must be proportional to the number of weighted student units in the grades that are offered through another school district relative to the total number of weighted student units the school district offered in the year before the school district became an elementary district. The reduced baseline funding applies to the calculation of state aid for the first school year in which the school district becomes an elementary district and for each year thereafter. For districts that become an elementary district prior to the 2020-21 school year, the superintendent shall use the reduced baseline funding to calculate state aid for the 2020-21 school year and for each year thereafter.~~

2. a. ~~The superintendent shall divide the district's baseline funding determined in subsection 1 by the district's 2017-18 weighted student units to determine the district's baseline funding per weighted student unit.~~

b. ~~For any school district that becomes an elementary district pursuant to section 15.1-07-27 after the 2017-18 school year, the superintendent shall adjust the district's baseline funding per weighted student unit used to calculate state aid. The superintendent shall divide the district's baseline funding determined in subsection 1 by the district's weighted student units after the school district becomes an elementary district to determine the district's adjusted baseline funding per weighted student unit. The superintendent shall use the district's adjusted baseline funding per weighted student unit in the calculation of state aid for the first school year in which the school district becomes an elementary district and for each year thereafter.~~

e. ~~Beginning with the 2021-22 school year and for each school year thereafter, the superintendent shall reduce the district's baseline funding per weighted student unit. Each year the superintendent shall calculate the amount by which the district's baseline funding per weighted student unit exceeds the payment per~~

- 1 weighted student unit provided in subsection 3. For the 2023-24 school year the  
2 superintendent shall reduce the district's baseline funding per weighted student  
3 unit by forty percent of the amount by which the district's baseline funding per  
4 weighted student unit exceeds the payment per weighted student unit for the  
5 2023-24 school year. For each year thereafter, the reduction percentage is  
6 increased by an additional fifteen percent. However, the district's baseline funding  
7 per weighted student unit, after the reduction, may not be less than the payment  
8 per weighted student unit provided in subsection 3.
- 9 3. a. For the 2023-24 school year, the superintendent shall calculate state aid as the  
10 greater of:
- 11 (1) The district's weighted student units multiplied by ten thousand six hundred  
12 forty-six dollars;
- 13 (2) One hundred two percent of the district's baseline funding per weighted  
14 student unit, as established in subsection 2, multiplied by the district's  
15 weighted student units, not to exceed the district's 2017-18 baseline  
16 weighted student units, plus any weighted student units in excess of the  
17 2017-18 baseline weighted student units multiplied by ten thousand  
18 six hundred forty-six dollars; or
- 19 (3) The district's baseline funding as established in subsection 1 less the  
20 amount in paragraph 1, with the difference reduced by forty percent and  
21 then the difference added to the amount determined in paragraph 1.
- 22 b. For the 2024-25 school year and each school year thereafter, the superintendent  
23 shall calculate state aid as the greater of:
- 24 (1) The district's weighted student units multiplied by eleven thousand  
25 seventy-two dollars;
- 26 (2) One hundred two percent of the district's baseline funding per weighted  
27 student unit, as established in subsection 2, multiplied by the district's  
28 weighted student units, not to exceed the district's 2017-18 baseline  
29 weighted student units, plus any weighted student units in excess of the  
30 2017-18 baseline weighted student units multiplied by eleven thousand  
31 seventy-two dollars; or



- 1                   (3) The district's baseline funding as established in subsection 1 less the  
2                   amount in paragraph 1, with the difference reduced by fifty-five percent for  
3                   the 2024-25 school year and the reduction percentage increasing by fifteen  
4                   percent each school year thereafter until the difference is reduced to zero;  
5                   and then the difference added to the amount determined in paragraph 1.
- 6           4. After determining the product in accordance with subsection 3, the superintendent of  
7           public instruction shall:
- 8           a. Subtract an amount equal to sixty mills multiplied by the taxable valuation of the  
9           school district, except the amount in dollars subtracted for purposes of this  
10           subdivision may not exceed the previous year's amount in dollars subtracted for  
11           purposes of this subdivision by more than twelve percent, adjusted pursuant to  
12           section 15.1-27-04.3; and
- 13           b. Subtract an amount equal to seventy-five percent of all revenue types listed in  
14           subdivisions c and d of subsection 1. Before determining the deduction for  
15           seventy-five percent of all revenue types, the superintendent of public instruction  
16           shall adjust revenues as follows:
- 17           (1) Tuition revenue shall be adjusted as follows:
- 18                   (a) In addition to deducting tuition revenue received specifically for the  
19                   operation of an educational program provided at a residential  
20                   treatment facility, tuition revenue received for the provision of an adult  
21                   farm management program, tuition received for the education of  
22                   high-cost and special education students, and tuition received under  
23                   an agreement to educate students from a school district on an  
24                   air force base with funding received through federal impact aid as  
25                   directed each school year in paragraph 3 of subdivision c of  
26                   subsection 1, the superintendent of public instruction also shall reduce  
27                   the total tuition reported by the school district by the amount of tuition  
28                   revenue received for the education of students not residing in the  
29                   state and for which the state has not entered a cross-border education  
30                   contract; and

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

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

11               5. ~~The amount remaining after the computation required under subsection 4 is the~~  
12               ~~amount of state aid to which a school district is entitled, subject to any other statutory~~  
13               ~~requirements or limitations.~~

14               6. ~~On or before June thirtieth of each year, the school board shall certify to the~~  
15               ~~superintendent of public instruction the final average daily membership for the current~~  
16               ~~school year.~~

17               7. ~~For purposes of the calculation in subsection 4, each county auditor, in collaboration~~  
18               ~~with the school districts, shall report the following to the superintendent of public~~  
19               ~~instruction on an annual basis:~~

20               a. ~~The amount of revenue received by each school district in the county during the~~  
21               ~~previous school year for each type of revenue identified in subdivisions c and d of~~  
22               ~~subsection 1;~~

23               b. ~~The total number of mills levied in the previous calendar year by each school~~  
24               ~~district for all purposes; and~~

25               c. ~~The number of mills levied in the previous calendar year by each school district~~  
26               ~~for sinking and interest fund purposes.~~

27               **~~Baseline funding -- Establishment -- Determination of state aid. (Effective after~~**  
28               **~~June 30, 2025)~~**

29               1. ~~To determine the amount of state aid payable to each district, the superintendent of~~  
30               ~~public instruction shall establish each district's baseline funding. A district's baseline~~  
31               ~~funding consists of:~~



- a. All state aid received by the district in accordance with chapter 15.1-27 during the 2018-19 school year;
- b. An amount equal to the property tax deducted by the superintendent of public instruction to determine the 2018-19 state aid payment;
- c. An amount equal to seventy-five percent of the revenue received by the school district during the 2017-18 school year for the following revenue types:
  - (1) Revenue reported under code 2000 of the North Dakota school district financial accounting and reporting manual, as developed by the superintendent of public instruction in accordance with section 15.1-02-08;
  - (2) Mineral revenue received by the school district through direct allocation from the state treasurer and not reported under code 2000 of the North Dakota school district financial accounting and reporting manual, as developed by the superintendent of public instruction in accordance with section 15.1-02-08;
  - (3) Tuition reported under code 1300 of the North Dakota school district financial accounting and reporting manual, as developed by the superintendent of public instruction in accordance with section 15.1-02-08, with the exception of revenue received specifically for the operation of an educational program provided at a residential treatment facility, tuition received for the provision of an adult farm management program, and beginning in the 2025-26 school year, eighty-five percent of tuition received under an agreement to educate students from a school district on an air force base with funding received through federal impact aid, until the 2026-27 school year, and each school year thereafter, when all tuition received under an agreement to educate students from a school district on an air force base with funding received through federal impact aid must be excluded from the tuition calculation under this paragraph;
  - (4) Revenue from payments in lieu of taxes on the distribution and transmission of electric power;
  - (5) Revenue from payments in lieu of taxes on electricity generated from sources other than coal; and

- 1 (6) Revenue from the leasing of land acquired by the United States for which  
2 compensation is allocated to the state under 33 U.S.C. 701(c)(3); ~~and~~
- 3 d. An amount equal to the total revenue received by the school district during the  
4 2017-18 school year for the following revenue types:
- 5 (1) Mobile home tax revenue;
- 6 (2) Telecommunications tax revenue; and
- 7 (3) Revenue from payments in lieu of taxes and state reimbursement of the  
8 homestead credit and disabled veterans credit; and
- 9 e. Beginning with the 2020-21 school year, the superintendent shall reduce the  
10 baseline funding for any school district that becomes an elementary district  
11 pursuant to section 15.1-07-27 after the 2012-13 school year. The reduction must  
12 be proportional to the number of weighted student units in the grades that are  
13 offered through another school district relative to the total number of weighted  
14 student units the school district offered in the year before the school district  
15 became an elementary district. The reduced baseline funding applies to the  
16 calculation of state aid for the first school year in which the school district  
17 becomes an elementary district and for each year thereafter. For districts that  
18 become an elementary district prior to the 2020-21 school year, the  
19 superintendent shall use the reduced baseline funding to calculate state aid for  
20 the 2020-21 school year and for each year thereafter.
- 21 2. a. The superintendent shall divide the district's baseline funding determined in  
22 subsection 1 by the district's 2017-18 weighted student units to determine the  
23 district's baseline funding per weighted student unit.
- 24 b. For any school district that becomes an elementary district pursuant to section  
25 15.1-07-27 after the 2017-18 school year, the superintendent shall adjust the  
26 district's baseline funding per weighted student unit used to calculate state aid.  
27 The superintendent shall divide the district's baseline funding determined in  
28 subsection 1 by the district's weighted student units after the school district  
29 becomes an elementary district to determine the district's adjusted baseline  
30 funding per weighted student unit. The superintendent shall use the district's  
31 adjusted baseline funding per weighted student unit in the calculation of state aid



1 for the first school year in which the school district becomes an elementary  
2 district and for each year thereafter.

3 c. Beginning with the 2021-22 school year and for each school year thereafter, the  
4 superintendent shall reduce the district's baseline funding per weighted student  
5 unit. Each year the superintendent shall calculate the amount by which the  
6 district's baseline funding per weighted student unit exceeds the payment per  
7 weighted student unit provided in subsection 3. For the 2023-24 school year the  
8 superintendent shall reduce the district's baseline funding per weighted student  
9 unit by forty percent of the amount by which the district's baseline funding per  
10 weighted student unit exceeds the payment per weighted student unit for the  
11 2023-24 school year. For each year thereafter, the reduction percentage is  
12 increased by an additional fifteen percent. However, the district's baseline funding  
13 per weighted student unit, after the reduction, may not be less than the payment  
14 per weighted student unit provided in subsection 3.

15 3. a. For the 2023-24 school year, the superintendent shall calculate state aid as the  
16 greater of:

17 (1) The district's weighted student units multiplied by ten thousand six hundred  
18 forty-six dollars;

19 (2) One hundred two percent of the district's baseline funding per weighted  
20 student unit, as established in subsection 2, multiplied by the district's  
21 weighted student units, not to exceed the district's 2017-18 baseline  
22 weighted student units, plus any weighted student units in excess of the  
23 2017-18 baseline weighted student units multiplied by ten thousand  
24 six hundred forty-six dollars; or

25 (3) The district's baseline funding as established in subsection 1 less the  
26 amount in paragraph 1, with the difference reduced by forty percent and  
27 then the difference added to the amount determined in paragraph 1.

28 b. For the 2024-25 school year and each school year thereafter, the superintendent  
29 shall calculate state aid as the greater of:

30 (1) The district's weighted student units multiplied by eleven thousand  
31 seventy-two dollars;

- 1                   (2) One hundred two percent of the district's baseline funding per weighted
- 2                   student unit, as established in subsection 2, multiplied by the district's
- 3                   weighted student units, not to exceed the district's 2017-18 baseline
- 4                   weighted student units, plus any weighted student units in excess of the
- 5                   2017-18 baseline weighted student units multiplied by eleven thousand
- 6                   seventy-two dollars; or
- 7                   (3) The district's baseline funding as established in subsection 1 less the
- 8                   amount in paragraph 1, with the difference reduced by fifty-five percent for
- 9                   the 2024-25 school year and the reduction percentage increasing by fifteen
- 10                  percent each school year thereafter until the difference is reduced to zero,
- 11                  and then the difference added to the amount determined in paragraph 1.
- 12                  4. After determining the product in accordance with subsection 3, the superintendent of
- 13                  public instruction shall:
- 14                  a. Subtract an amount equal to sixty mills multiplied by the taxable valuation of the
- 15                  school district; and
- 16                  b. Subtract an amount equal to ~~seventy-five~~fifty-sixty-five percent of all revenue
- 17                  types listed in subdivisions c and d of subsection 1. Before determining the
- 18                  deduction for ~~seventy-five~~fifty-sixty-five percent of all revenue types, the
- 19                  superintendent of public instruction shall adjust revenues as follows:
- 20                  (1) Tuition revenue shall be adjusted as follows:
- 21                          (a) In addition to deducting tuition revenue received specifically for the
- 22                          operation of an educational program provided at a residential
- 23                          treatment facility, tuition revenue received for the provision of an adult
- 24                          farm management program, tuition received for the education of
- 25                          high-cost and special education students, and tuition received under
- 26                          an agreement to educate students from a school district on an
- 27                          air force base with funding received through federal impact aid as
- 28                          directed each school year in paragraph 3 of subdivision c of
- 29                          subsection 1, the superintendent of public instruction also shall reduce
- 30                          the total tuition reported by the school district by the amount of tuition
- 31                          revenue received for the education of students not residing in the



1 state and for which the state has not entered a cross-border education  
2 contract; and

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

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

13 5. The amount remaining after the computation required under subsection 4 is the  
14 amount of state aid to which a school district is entitled, subject to any other statutory  
15 requirements or limitations.

16 6. On or before June thirtieth of each year, the school board shall certify to the  
17 superintendent of public instruction the final average daily membership for the current  
18 school year.

19 7. For purposes of the calculation in subsection 4, each county auditor, in collaboration  
20 with the school districts, shall report the following to the superintendent of public  
21 instruction on an annual basis:

22 a. The amount of revenue received by each school district in the county during the  
23 previous school year for each type of revenue identified in subdivisions c and d of  
24 subsection 1;

25 b. The total number of mills levied in the previous calendar year by each school  
26 district for all purposes; and

27 c. The number of mills levied in the previous calendar year by each school district  
28 for sinking and interest fund purposes.

29 ~~SECTION 2. APPROPRIATION - STRATEGIC INVESTMENT AND IMPROVEMENTS~~

30 ~~FUND - DEPARTMENT OF PUBLIC INSTRUCTION - INTEGRATED FORMULA PAYMENTS.~~

31 ~~There is appropriated out of any moneys in the strategic investment and improvements fund in~~

- 1 ~~the state treasury, not otherwise appropriated, the sum of \$34,000,000, or so much of the sum~~
- 2 ~~as may be necessary, to the department of public instruction, for the purpose of providing~~
- 3 ~~integrated formula payments to school districts, for the biennium beginning July 1, 2025, and~~
- 4 ~~ending June 30, 2027.~~

**REPORT OF STANDING COMMITTEE  
HB 1381**

**Appropriations Committee (Rep. Vigesaa, Chairman)** recommends **AMENDMENTS** ([25.1042.01001](#)) and when so amended, recommends **DO PASS** (14 YEAS, 8 NAYS, 1 ABSENT OR EXCUSED AND NOT VOTING). HB 1381 was placed on the Sixth order on the calendar.

**2025 SENATE EDUCATION**

**HB 1381**



# 2025 SENATE STANDING COMMITTEE MINUTES

**Education Committee**  
Room JW216, State Capitol

HB 1381  
3/18/2025

Relating to the determination of state aid.
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9:00 a.m. Chairman Beard called the hearing to order.

Members Present: Chairman Beard; Vice-Chairman Lemm; Senators: Boschee, Gerhardt

Members Absent: Senator Axtman and Senator Wobbema

## **Discussion Topics:**

- Baseline funding
- Increase school revenue
- Property tax relief

9:00 a.m. Representative Brandenburg, District #28, introduced the bill and submitted testimony #42798.

9:15 a.m. Brandt Dick, Acting Superintendent Glen Ullin School District and President ND Small Organized School Boards, testified in favor and referred to his testimony #41718 submitted with HB 1369.

9:30 a.m. Steven Holen, Superintendent McKenzie County Public School, testified in favor and submitted testimony #41970.

9:35 a.m. Leslie Bieber, Superintendent Alexander Public School, testified in favor and submitted testimony #42574.

9:41 a.m. Adam Tescher, School Finance Officer Department of Public Instruction, testified neutral.

## **Additional written testimony:**

Paul Stremick, Mandan resident, submitted testimony in opposition #42792.

9:49 a.m. Chairman Beard closed the hearing.

*Susan Helbling, Committee Clerk*

**HB 1381****Chairman Beard – Senate Education Committee****March 18<sup>th</sup>, 2025**

Good afternoon. Chairman Beard and members of the Senate Education Committee. For the record, my name is Steven Holen and I am the Superintendent of Schools for the McKenzie County Public School District #1 in Watford City. I am testifying in favor of HB 1381 and its proposed changes to Section B of the State Aid to Schools Payment Worksheet involving the foundation aid formula.

Section B of the State Aid to Schools Payment Worksheet addresses contributions from other local revenue to be subtracted from the total foundation aid formula amount in the same manner as local property tax. Essentially, every school district in North Dakota receives some form of other local revenue, or in-lieu revenue, to varying levels. It is reasonable to consider other local sources of revenue outside of traditional property tax, however, the determination of what level is considered has been long debated in previous legislative sessions. The challenge in comparing lieu revenue sources to traditional property tax is they are not equitable in their calculation or nature as each source has its own formula to determine the in-lieu tax obligation by the entity. The telecommunications payment in lieu of property tax has been unchanged since 1999, for example, and set by NDCC of which no inflationary factors are included in the same manner as taxable valuation used for property tax. The current subtraction factor of 75% was not based on statistical analysis or comparisons of formulas, it was based on a negotiated level that fit budgetary expectations at that time. It is reasonable to consider if the subtraction factor of 75% is fair compared to traditional property tax, especially in cases involving other formula distributions and the lack of impact on the taxable valuation of the school district which includes other consequences and support for school district initiatives and capital projects.

In the case of Gross Production Tax, as an in-lieu revenue for school districts with oil and gas production, the payment to school districts is provided through an extensive formula based on production levels and significantly less than the actual taxable valuation of the property that was deemed exempt from property tax in NDCC. Additional impact is experienced regarding school construction and bond referendums of which the in-lieu revenue is not included in the taxable valuation of the school district to reduce the individual tax responsibility of the local taxpayer with a successful vote. Essentially, oil and gas producers in North Dakota are not directly supporting school construction and indebtedness due to the nature of the in-lieu tax formula and should be accounted for, at some level, to allow for property tax relief involving school construction and infrastructure projects, outside of general operations. The 75% apportionment only allows 25% to be maintained to account for such infrastructure or indebted obligations, as well as the current sinking and interest apportioned factor. The consideration of 65% would allow any school district receiving other local revenue to maintain a higher percentage locally and to reduce taxpayer contributions to address unique needs related to the other local revenue source. It allows local revenue to stay local and address issues related to the activity in their area that drives the other local revenue sources, which can be flood control

efforts or wind energy as other examples. The higher the levels of other local revenue, generally, the greater impacts exist related to that service or payment in the existing areas.

Historically, the subtraction began at 75% in 2013 of which prior the revenue from other sources, such as the gross production tax, was included at 60% and prior to that at 50%. It was not a direct subtraction as per the current process, it was calculated into an imputed taxable valuation and met a threshold (150% of state average) to be deducted. Prior to this legislation, the other local revenue was not accounted for regarding state funding to K-12 school districts. The factor to consider involving previous accounting levels is the lack of a definitive factor that addresses the unique nature of the other revenue sources and how to address in the foundation aid formula. HB 1381 looks to reset this factor to 65% of which provides a financial benefit to essentially all North Dakota K-12 school districts. Concerns with equity are understood, however, equity should be viewed more in a global sense rather than simply comparing sources of revenue as equal when there are differences in their calculation and intent. The state contribution that would increase due to this factor decreasing to 65% should be viewed as property tax relief and acknowledge the unique challenges that often are present with certain revenue sources, especially related to oil and gas development, and K-12 school districts.

The North Dakota Legislative Assembly recently addressed tuition revenue received via Impact Aid by Grand Forks Public Schools and Minot Public Schools of which this factor was reduced to 0%. If this was addressed by the legislature previously and determined to be untouched by the foundation aid formula, why would 65% be unreasonable for other sources of in-lieu revenue given this enactment? It seems feasible to consider HB 1381 due to this recent action regarding a significant other revenue source that impacted two larger school districts in North Dakota.

It is reasonable and judicious to revisit this factor impacting school districts in North Dakota and the increasing number of in-lieu revenue sources impacting school districts statewide. The rationale of equity as a reason to not consider HB 1381 should be revisited and examined; it is perhaps an argument for greater equity to address it and make corrections due to actions taken over the last several sessions and to recalibrate the importance of maintaining reasonable local revenue sources to address unique needs including infrastructure and indebtedness obligated at the local level across the state. While equity is a valid pursuit in the foundation aid funding formula, it should not be used as an excuse to avoid discussions on recalibrating and accounting for the increasing volume of in lieu tax revenue received by school districts across the state; this is not a western North Dakota issue, but a statewide issue. If not now, in the future when development triggers this revenue to be used by a school district.

The House of Representatives provided substantial support for HB 1381 and inclusion in HB 1013 further exemplifies this support. I ask for your support of HB 1381 to help maintain local revenue sources at a higher percentage to address local needs and avoid extensive subtractions in the foundation aid formula.

Thank you for your time and consideration, I will stand for any questions at this time.

**In Favor of HB1381**

Chairman Beard and Committee Members,

My name is Leslie Bieber, and I am the Superintendent of Alexander Public School District. I am here to testify in support of House Bill 1381, with the provision to adjust the in lieu of deduct from 75% to 50% and later amended to 65%.

At the local level, this proposed change has the potential to provide significant benefits to constituents in our district. This adjustment would allow us to redirect dollars to offset the mills previously needed from local taxpayers, reducing the financial burden on our community while still supporting essential school functions.

I have been in Alexander for 12 years now and we have experienced 183.33% growth in student enrollment. I have been in construction for all of those 12 years which also equates to our constituents funding this continual new construction. It started with teacher housing; our district owns 14 homes that we rent to staff. We renovated the existing building and expanded in 2017 which doubled the size of the existing structure. In 2019, the district built a Vo-Ag building. In 2020, we expanded our new football program from a 6-man field to a 9-man field. Alexander School did not have a football program for 27 years prior to playing 6-man football. Now, we are currently in our second major expansion of 10 classrooms and more office space which will officially triple the size of our facility.

Specifically, the reduction in property tax reliance would ease the strain on constituents funding our district's construction debt. It would create an opportunity to better manage financial resources, ensuring that the dollars generated within our district are used effectively to meet our community's growing educational and infrastructure needs.

Thank you for the opportunity to share my perspective. I respectfully urge a "Do Pass" recommendation for HB1381.

1 Personal Testimony in Opposition to HB 1381 – State Aid In-lieu of Funds

2 Chairman Beard and Members of the Senate Education Committee,

3 Thank you for the opportunity to provide testimony on HB 1381. My name  
4 is Paul Stremick, a Mandan resident and a retired superintendent. I was a  
5 superintendent in a district that took a lead in the lawsuit against North  
6 Dakota for equitable and adequate funding. Additionally, I have been  
7 involved in every major rewrite of the funding formula since the year 2000. I  
8 am here today to express my strong opposition to HB 1381, as it directly  
9 contradicts the agreement reached in the settlement of the lawsuit against  
10 the State.

11 The in-lieu of funds were a major issue in the equity portion of the lawsuit.  
12 These funds serve as a substitute for property tax. The school funding  
13 formula integrates 100% of property tax, and true equity necessitates that  
14 in-lieu of funds be calculated at 100%, given that they replace property  
15 taxes and should be treated as such. The 75% figure was established as a  
16 compromise during the settlement process. These funds are not distributed  
17 on a per-pupil basis but instead based on tax amounts. Even at 75%,  
18 districts receiving substantial in-lieu of funds have more financial resources  
19 per pupil than other districts. The 75% allocation is redistributed through  
20 the formula, thereby increasing the per-pupil funding to an adequate level.

21 Reducing the in-lieu of percentage provides additional funding to certain  
22 districts beyond what they would receive if the same amount were included  
23 in the per-pupil payment. This creates an imbalance where some districts  
24 retain a larger portion of their "local" tax dollars while benefiting from an  
25 increased State per-pupil contribution. Rather than promoting equity, this  
26 measure fosters inequity. It is notable that some districts that previously  
27 advocated for equity in the lawsuits against the State now support this bill.  
28 While I understand their desire for increased funding, it is concerning that  
29 their stance on equity appears to shift based on their immediate financial  
30 interests.

31 If districts are truly experiencing financial hardship due to in-lieu of property  
32 tax allocations, a weighting factor should be introduced to address the  
33 issue. It is also essential to recognize that neighboring districts may face

34 similar financial challenges but lack in-lieu of property within their  
35 boundaries. For example, oil activity, wind mills and coal mines may be  
36 situated in one district, thereby benefiting them from in-lieu of property tax  
37 revenue, while surrounding districts bear indirect economic impacts through  
38 labor market competition and associated costs without receiving additional  
39 funding. It should be noted that this occurs with typical property tax, such  
40 as Marvin Windows and Bobcat; however, the tax dollars are reallocated in  
41 the formula benefitting all districts.

42 I urge you to uphold the settlement agreement, prioritize equity, and reject  
43 HB 1381. Instead, I encourage efforts to strengthen our public education  
44 system by ensuring fairness and adequacy in school funding. Thank you for  
45 your time and consideration. I am happy to answer any questions or  
46 provide further information as needed.

47 

48 Dr. Paul Stremick  
49 Mandan Resident and Retired Superintendent



①

CoDist	Dname	S&I Mills	Total Mills	1000 Tuition	2999 County (Coal & OGPT)	US Flood	REC Gross Receipts	Mobile Home and other in lieu	Telecom	Total in Lieu	S&I %	75% deduct	Total Deduct
01-013	Hettinger 13	14.16	115.19	22,756.04	-	-	373,678.64	61,681.02	26,387.24	484,502.94	87.71%	75%	318,718.15
02-002	Valley City 2	-	104.95	14,750.00	-	1,266.29	20,764.34	134,746.48	46,492.03	218,019.14	100.00%	75%	163,514.36
02-007	Barnes County North 7	-	76.36	-	318.48	1,547.69	410,642.58	111,555.33	31,029.06	655,093.14	100.00%	75%	416,319.86
02-016	Litchville-Marion 46	12.50	83.68	-	34.07	-	20,034.91	10,611.05	10,097.09	40,777.12	85.06%	75%	26,013.76
03-005	Minnewaukan 5	-	51.09	-	-	-	5,380.12	1,848.41	9,002.03	16,230.56	100.00%	75%	12,172.92
03-008	Leeds 6	8.66	93.76	-	-	-	6,479.49	8,671.42	16,573.35	31,724.26	90.76%	75%	21,594.70
03-009	Maddock 9	-	102.75	-	-	-	9,315.47	15,528.59	18,159.41	43,003.47	100.00%	75%	32,252.60
03-016	Oberon 16	-	60.01	-	-	-	1,130.78	3,913.11	3,262.54	8,306.43	100.00%	75%	6,228.82
03-029	Warwick 29	-	70.00	-	-	-	6,461.79	5,445.88	5,830.58	17,738.25	100.00%	75%	13,303.69
03-030	Fl Totten 30	-	174.78	-	-	-	3,253.38	2,003.82	11,250.88	16,508.08	100.00%	75%	12,381.06
04-001	Billings Co 1	-	55.39	-	1,796,562.95	-	51,263.27	11,210.99	13,105.99	1,872,143.19	100.00%	75%	1,404,107.99
05-001	Bottineau 1	14.06	93.28	-	817,961.85	-	23,838.59	69,011.96	39,577.16	950,389.56	84.93%	75%	605,374.39
05-017	Westhope 17	38.10	115.51	-	193,676.51	-	9,366.58	11,741.29	12,885.57	227,460.95	67.02%	75%	114,337.77
05-054	Newburg-United 54	-	78.63	-	69,379.99	-	12,890.34	4,442.81	10,664.99	97,378.13	100.00%	75%	73,033.60
06-001	Bowman Co 1	-	89.65	20,253.55	1,589,460.32	-	50,435.66	32,625.36	12,516.18	1,699,291.07	100.00%	75%	1,274,468.30
06-033	Scranton 33	-	86.68	-	289,537.70	-	8,934.77	13,630.09	11,659.87	323,762.43	100.00%	75%	242,821.82
07-016	Bowbells 14	-	60.93	-	338,668.51	-	5,209.48	8,829.83	5,913.45	358,621.27	100.00%	75%	268,965.95
07-027	Powers Lake 27	22.50	116.50	29,655.33	953,901.28	-	45,525.32	13,401.34	4,706.25	1,047,189.52	80.69%	75%	633,732.92
07-035	Burke Central 36	-	84.45	-	426,891.57	-	8,403.30	325,481.49	11,274.85	772,051.21	100.00%	75%	579,038.41
08-001	Bismarck 1	18.36	107.19	505,507.57	-	-	96,870.21	1,837,766.38	382,971.37	2,823,115.53	82.87%	75%	1,754,636.88
08-025	Naughton 25	-	81.34	-	-	-	1,657.83	1,638.61	311.25	3,607.69	100.00%	75%	2,705.77
08-028	Wing 28	-	85.81	-	-	-	21,108.33	4,486.46	1,789.22	27,384.01	100.00%	75%	20,538.01
08-033	Menoken 33	-	63.33	-	-	-	5,275.76	3,440.50	4,011.28	12,727.54	100.00%	75%	9,545.66
08-035	Sterling 35	-	58.13	-	-	-	10,804.29	6,583.74	12,180.93	29,568.96	100.00%	75%	22,176.72
08-039	Apple Creek 39	-	96.00	-	-	-	6,509.12	16,456.66	3,263.94	26,229.72	100.00%	75%	19,672.29
09-045	Manning 45	-	87.04	-	-	-	1,214.05	11,193.63	970.63	13,378.31	100.00%	75%	10,033.73
09-001	Fargo 1	-	154.38	103,701.20	-	-	89,879.18	2,125,357.62	658,294.45	2,977,232.45	100.00%	75%	2,232,924.34
09-002	Kindred 2	77.75	152.42	4,800.00	-	-	44,909.86	103,937.73	46,032.96	199,680.55	48.99%	75%	73,367.63
09-004	Maple Valley 4	-	85.00	-	-	-	22,952.02	27,116.04	43,648.42	93,716.48	100.00%	75%	70,287.36
09-006	West Fargo 6	37.78	136.10	91,107.79	-	-	182,453.45	767,064.97	116,722.28	1,157,348.49	72.24%	75%	627,051.41
09-007	Mapleton 7	37.44	118.38	-	-	-	29,556.86	29,620.11	13,422.63	72,599.60	68.37%	75%	37,227.26
09-017	Central Cass 17	34.06	121.31	217,993.14	-	-	29,982.03	60,401.27	99,751.67	408,046.11	71.92%	75%	220,101.15
09-085	Hope Page 85	-	80.05	-	-	-	41,127.77	15,340.49	24,660.37	81,128.63	100.00%	75%	60,846.47
09-097	Northern Cass 97	5.91	101.20	13,185.00	-	-	38,408.27	28,530.87	38,842.63	116,964.97	94.16%	75%	82,600.66
10-019	Munich 19	-	86.00	1,100.00	-	-	2,187.40	2,852.46	7,354.94	13,494.80	100.00%	75%	10,121.10
10-023	Langdon Area 23	-	88.00	2,250.00	-	-	10,651.85	32,529.00	31,822.80	77,353.65	100.00%	75%	58,015.24
11-040	Ellendale 40	16.52	92.41	3,265.00	-	-	178,901.30	36,777.49	14,195.20	233,138.99	82.12%	75%	143,590.30
11-041	Oakes 41	-	91.05	6,750.00	-	-	23,023.16	83,219.98	18,145.96	131,139.10	100.00%	75%	98,354.33
12-001	Divide County 1	22.44	117.58	-	1,847,051.79	-	47,755.20	260,254.10	19,460.64	2,174,521.73	80.92%	75%	1,319,717.24
13-015	Killdeer 15	25.14	92.70	167,070.89	3,340,295.15	1,371,975.56	-	57,753.70	12,389.62	4,949,492.92	72.88%	75%	2,705,392.83
13-037	Twin Buttes 37	-	-	-	309,106.94	22,506.98	-	34.70	536.94	332,185.56	0.00%	75%	-
14-002	New Rockford-Sheyenne 2	13.64	99.75	-	-	-	7,077.78	31,744.24	27,300.11	66,122.13	86.33%	75%	42,812.43
15-006	Hazleton-Moffitt-Braddock 6	-	65.09	1,500.00	-	3,947.94	72,367.95	7,928.78	3,688.09	89,432.76	100.00%	75%	67,074.57
15-015	Strasburg 15	29.47	96.47	70,785.25	-	2,419.23	6,989.54	7,797.73	3,231.39	91,223.14	69.45%	75%	47,515.85
15-036	Linton 36	-	70.00	6,805.36	-	3,451.14	23,065.71	19,947.05	14,615.86	67,405.12	100.00%	75%	50,553.84
16-040	Carrington 49	41.07	131.07	20,135.00	252.50	-	30,731.71	71,854.81	17,819.85	140,793.87	68.67%	75%	72,512.36
17-003	Beach 3	-	68.67	253,541.08	399,740.21	-	-	-	-	653,281.29	100.00%	75%	489,960.97
17-006	Lone Tree 6	-	86.41	-	46,725.49	-	-	-	-	46,725.49	100.00%	75%	35,044.12
18-001	Grand Forks 1	-	110.79	1,574,931.73	-	-	108,991.87	1,178,080.78	219,834.41	3,061,838.79	100.00%	75%	2,311,379.09
18-044	Lanimore 44	9.98	104.81	52,890.70	-	-	26,773.91	85,704.41	28,393.04	193,762.06	90.48%	75%	131,488.93
18-061	Thompson 61	5.00	90.01	137,100.40	-	-	129,374.63	50,945.58	18,653.24	336,073.85	94.45%	75%	238,066.31
18-125	Manvel 125	-	97.64	-	-	-	12,877.47	46,393.96	10,883.59	70,155.02	100.00%	75%	52,616.27
18-127	Emerado 127	-	109.69	-	-	-	9,878.58	26,243.41	13,783.03	49,905.02	100.00%	75%	37,428.77

Co Dist	Dname	S& M Mils	Total Mils	1300 Tuition	2959 County (Coal & OGPT)	US Flood	REC Gross Receipts	Mobile Home and other in-lieu	Telecom	Total In Lieu	SBI%	75% deduct	Total Deduct
18-128	Midway 128	-	93.85	-	-	-	14,432.43	25,725.77	28,523.67	68,681.87	100.00%	75%	51,511.40
18-129	Northwood 129	46.00	119.00	6,050.00	-	-	17,182.06	37,388.69	13,116.32	73,737.07	61.34%	75%	33,922.74
18-140	Grand Forks AFB 140	-	-	-	-	-	-	-	-	-	0.00%	75%	-
19-018	Roosevelt 18	-	85.77	-	-	-	4,213.95	8,636.54	16,268.83	29,119.32	100.00%	75%	21,839.49
19-049	Elgin-New Leipzig 49	-	97.00	-	-	-	6,926.76	38,277.88	24,671.41	69,876.05	100.00%	75%	52,407.04
20-007	Midkota 7	-	98.53	-	-	-	14,094.70	26,996.42	12,890.24	53,981.36	100.00%	75%	40,486.02
20-018	Griggs County Central 18	3.99	101.61	86,660.60	-	-	24,903.90	15,555.09	23,493.05	100,612.64	96.07%	75%	72,493.92
21-001	Mott-Regent 1	32.01	114.03	-	1,591.01	-	4,043.30	14,744.00	17,632.33	38,060.64	71.93%	75%	20,532.76
21-009	New England 9	-	85.00	5,415.00	194,843.25	-	613,065.77	12,608.15	23,179.59	839,111.76	100.00%	75%	629,333.82
22-001	Kidder County 1	-	80.00	19,039.88	0.93	-	44,241.63	41,514.63	44,381.40	149,178.52	100.00%	75%	111,883.89
23-003	Edgeley 3	15.00	91.00	1,950.00	-	-	14,037.98	6,358.20	18,569.24	40,915.42	83.52%	75%	25,629.42
23-007	Kulm 7	32.23	108.89	-	-	-	311,352.78	10,196.81	10,728.69	332,278.28	70.40%	75%	175,442.93
23-008	LaMoure 8	-	90.39	11,308.30	-	-	18,103.00	10,919.98	14,539.52	54,870.80	100.00%	75%	41,153.10
24-002	Napoleon 2	-	64.00	2,125.00	-	-	68,988.02	11,424.00	10,579.77	93,116.79	100.00%	75%	69,837.59
24-056	Gackle-Streeter 56	-	83.00	1,350.00	124.87	-	14,189.10	13,288.21	16,460.55	45,412.73	100.00%	75%	34,059.55
25-001	Velva 1	13.00	101.00	59,604.96	16,153.89	-	278,515.67	40,922.66	18,753.15	413,950.33	87.13%	75%	270,506.19
25-014	Anamoose 14	-	54.64	-	2,341.19	-	3,400.34	22,349.18	6,674.32	34,765.03	100.00%	75%	26,073.77
25-057	Drake 57	-	57.73	-	2,551.33	-	10,003.10	5,024.39	11,504.79	29,083.61	100.00%	75%	21,812.71
25-060	TGU 60	3.86	89.03	2,500.00	34,939.16	-	25,666.61	44,585.08	28,476.55	136,167.40	95.66%	75%	97,693.30
26-004	Zealand 4	-	86.01	-	-	-	17,979.00	1,774.50	5,050.40	24,803.90	100.00%	75%	18,602.93
26-009	Ashley 9	-	71.07	-	-	-	165,426.15	45,440.73	8,893.96	219,760.84	100.00%	75%	164,820.63
26-019	Wishek 19	-	78.97	-	-	-	6,266.02	78,650.64	25,514.90	110,431.56	100.00%	75%	82,623.67
27-001	McKenzie Co 1	23.79	70.64	-	4,350,566.70	1,512,630.70	1,434,426.00	103,834.43	26,082.67	7,427,540.50	66.32%	75%	3,694,458.64
27-002	Alexander 2	23.98	93.93	89,131.07	671,561.20	234,442.68	834,715.09	27,169.42	9,900.68	1,846,920.14	74.47%	75%	1,031,551.07
27-014	Yellowstone 14	10.00	78.51	-	279,229.34	-	58,662.68	5,980.87	3,999.48	347,872.37	87.26%	75%	227,665.07
27-018	Earl 18	-	36.04	-	21,262.38	-	42,296.41	83.00	318.67	63,960.46	100.00%	75%	47,970.35
27-032	Horse Creek 32	-	23.48	-	41,054.39	-	50,600.20	694.56	784.71	93,133.86	100.00%	75%	69,850.40
27-036	Mandaree 36	-	3.46	-	549,221.91	31,464.92	6,414.92	783.17	1,251.80	589,166.72	100.00%	75%	441,875.04
28-001	Wilton 1	-	87.88	30,128.45	85,313.00	49.73	35,782.45	30,072.84	28,099.07	207,945.54	100.00%	75%	155,959.16
28-004	Washburn 4	-	86.00	-	237,889.73	131.32	26,757.27	32,814.24	16,064.82	313,657.38	100.00%	75%	235,243.04
28-008	Underwood 8	-	87.05	2,400.00	147,819.75	2,504.77	10,031.15	49,453.97	23,434.09	235,643.73	100.00%	75%	176,732.80
28-050	Max 50	-	86.41	800.00	69,318.78	87.71	113,576.72	9,756.63	12,437.59	205,977.43	100.00%	75%	154,483.07
28-051	Garrison 51	-	100.00	20,835.00	255,036.35	2,754.39	12,388.90	66,598.61	8,181.81	365,795.06	100.00%	75%	274,346.30
28-072	Turtle Lake-Mercer 72	11.88	88.67	2,100.00	124,922.07	471.48	10,945.52	24,221.46	13,215.35	175,875.86	86.60%	75%	114,231.38
28-085	White Shield 85	-	-	-	134,350.37	633.07	186.61	140.64	819.72	136,130.41	0.00%	75%	-
29-003	Hazen 3	5.58	80.35	205.55	719,453.92	95.89	16,067.46	58,603.59	28,853.49	823,279.90	93.06%	75%	574,608.21
29-027	Beulah 27	14.87	98.48	-	1,107,978.34	92.53	114,906.14	106,911.16	42,720.48	1,372,608.70	84.90%	75%	874,009.59
30-001	Mandan 1	37.21	130.15	339,134.89	110,395.26	-	295,638.05	893,895.57	97,547.34	1,735,611.11	71.41%	75%	929,549.92
30-004	Little Heart 4	-	55.34	-	-	-	3,561.64	1,589.79	2,289.85	7,441.28	100.00%	75%	5,580.96
30-013	Hebron 13	-	85.50	-	8,081.07	-	236,382.56	13,370.96	16,763.79	275,378.38	100.00%	75%	206,533.79
30-017	Sweet Briar 17	-	56.36	-	-	-	401.28	1,842.92	786.05	3,030.25	100.00%	75%	2,272.69
30-039	Flasher 39	45.12	125.33	-	-	-	10,086.29	13,761.20	13,348.51	37,176.00	64.00%	75%	17,844.48
30-048	Glen Ullin 48	-	80.23	3,725.34	442.02	-	624,706.32	14,565.07	13,263.15	656,701.90	100.00%	75%	492,526.43
30-049	New Salem-Almont 49	-	80.00	-	50,459.22	-	700,277.67	29,645.35	11,280.08	791,662.32	100.00%	75%	593,746.74
31-001	New Town 1	-	45.09	6,997.24	1,846,787.13	18,132,514.14	461,722.11	30,233.35	10,684.29	20,488,938.26	100.00%	75%	15,366,703.70
31-002	Stanley 2	-	90.00	-	1,366,418.64	-	365,174.50	30,884.64	44,121.65	1,806,599.43	100.00%	75%	1,354,949.57
31-003	Parshall 3	-	90.00	52,233.77	428,838.49	5,940.75	97,106.51	28,427.02	3,790.96	616,337.50	100.00%	75%	462,253.13
32-001	Dakota Prairie 1	-	85.81	18.55	-	-	7,852.54	27,188.87	39,297.75	74,357.51	100.00%	75%	55,768.13
32-055	Lakota 66	-	88.28	6,850.00	-	-	8,271.47	13,610.99	21,088.61	49,821.07	100.00%	75%	37,365.80
33-001	Center-Stanton 1	-	83.55	1,350.00	292,685.16	-	59,276.42	53,135.35	18,776.65	425,223.50	100.00%	75%	318,917.69
34-003	Cavaller 6	8.74	102.60	3,375.00	-	-	20,646.42	29,633.12	31,227.98	84,882.52	91.48%	75%	58,237.90
34-010	Drayton 19	15.98	119.16	2,200.00	-	-	16,069.18	10,584.36	11,572.79	40,426.33	86.59%	75%	28,253.87
34-100	North Border 100	-	70.02	4,000.00	-	-	25,104.22	27,160.43	36,867.64	93,132.29	100.00%	75%	69,849.22



CoDist	Dname	S&T Mills	Total Mills	1300Tuition	2899County (Coal & OGPT)	US Flood	REC Gross Receipts	Mobile Home and other in-deu	Telecom	Total In Lieu	S&T %	75% deduct	Total Deduct
34-118	Valley-Edinburg118	-	88.00	1,575.00	-	-	30,199.60	14,196.18	16,666.16	62,636.94	100.00%	75%	46,977.71
35-005	Rugby 5	21.11	111.32	10,827.45	-	12,550.02	24,852.04	88,067.72	52,957.05	189,254.28	81.04%	75%	115,028.75
36-001	Devils Lake 1	4.55	98.35	12,895.00	-	-	33,030.82	221,552.60	86,459.28	353,937.70	95.37%	75%	253,162.79
36-002	Edmore 2	-	80.00	-	-	-	5,227.08	6,123.25	12,205.26	23,555.59	100.00%	75%	17,666.69
36-044	Starkweather 44	-	77.57	-	-	-	2,445.62	1,441.97	9,543.49	13,431.08	100.00%	75%	10,073.31
37-006	Ft Ransom 6	-	89.57	-	-	-	20,216.57	726.65	970.50	21,913.72	100.00%	75%	16,435.29
37-019	Lisbon 19	-	92.50	33,818.01	-	-	26,875.58	1,394.70	20,517.14	82,605.43	100.00%	75%	61,954.07
37-024	Enderlin Area 24	5.96	96.28	5,250.00	-	-	22,894.69	12,608.02	45,015.28	85,767.99	93.81%	75%	60,344.21
38-001	Mohall-Lansford-Sherwood 1	3.50	82.00	50.00	431,910.87	-	13,689.41	20,289.95	28,754.14	494,694.37	95.73%	75%	355,178.19
38-026	Glenburn 26	14.87	104.11	15,600.00	210,958.21	-	28,354.44	26,128.54	70,258.69	351,299.88	85.72%	75%	225,850.69
39-008	Hankinson 8	8.00	98.00	-	-	-	23,540.22	174,729.32	17,072.56	215,342.10	91.84%	75%	148,327.64
39-018	Fairmount 18	-	96.81	8,068.36	-	-	4,405.36	20,746.10	9,511.49	42,731.31	100.00%	75%	32,048.48
39-028	Lidgerwood 28	-	101.91	-	-	-	11,928.20	43,097.65	46,409.98	101,435.83	100.00%	75%	76,076.87
39-437	Wahpeton 37	50.95	134.67	62,684.52	-	-	65,693.47	300,297.17	53,071.47	481,746.63	62.14%	75%	224,518.02
39-042	Wyndmore 42	11.12	91.12	-	-	-	45,015.01	71,059.08	30,025.30	146,099.39	87.80%	75%	96,206.45
39-044	Richland 44	36.50	109.00	5,000.00	-	-	15,235.74	23,927.63	14,432.05	58,595.42	66.51%	75%	29,226.86
40-001	Dunselth 1	-	89.80	-	-	-	8,859.80	6,535.94	13,790.02	29,185.76	100.00%	75%	21,889.32
40-003	St John 3	-	86.75	2,700.00	-	-	75,115.56	1,748.47	4,104.71	83,668.74	100.00%	75%	62,751.56
40-004	Mt Pleasant 4	-	91.27	2,377.98	-	-	222,650.78	22,078.33	19,884.46	286,991.55	100.00%	75%	200,243.66
40-007	Belcourt 7	-	-	-	-	-	-	-	-	-	0.00%	75%	-
40-029	Rolette 29	-	105.00	1,400.00	-	-	10,243.50	5,251.25	13,963.78	30,858.53	100.00%	75%	23,143.90
41-002	Milnor 2	-	102.98	5,038.00	-	-	4,529.18	3,096.18	2,072.57	14,733.93	100.00%	75%	11,050.45
41-003	North Sargent 3	-	94.41	2,030.00	-	-	4,531.11	3,084.02	1,474.51	11,119.64	100.00%	75%	8,339.73
41-006	Sargent Central 6	15.71	101.37	-	-	-	21.30	-	44.63	65.93	84.50%	75%	41.78
42-029	McClusky-Goodrich 29	-	80.00	173.67	-	-	13,302.05	25,303.38	23,006.09	61,785.19	100.00%	75%	46,338.89
43-003	Solen 3	-	70.00	-	-	-	36,540.09	2,566.52	8,186.40	45,293.01	100.00%	75%	33,969.76
43-004	Ft Yates 4	-	57.34	-	-	-	15,705.44	2,651.13	12,413.87	30,770.44	100.00%	75%	23,077.83
43-008	Selkridge 8	-	47.09	-	-	-	5,174.83	1,510.63	6,279.78	12,965.24	100.00%	75%	9,723.93
44-012	Marmarth 12	-	65.52	-	73,623.45	-	26,216.63	220.24	151.06	100,211.38	100.00%	75%	75,158.54
45-001	Dickinson 1	25.70	113.70	153,286.76	3,352,633.77	-	267,635.51	727,154.41	120,763.28	4,621,473.73	77.40%	75%	2,682,765.50
45-009	South Heart 9	32.09	89.52	53,594.70	651,807.28	-	40,084.58	24,670.54	13,911.72	784,068.82	64.27%	75%	377,940.77
45-013	Bellevue 13	-	90.02	56,797.52	408,798.65	-	29,978.82	28,923.32	15,215.03	539,713.34	100.00%	75%	404,785.01
46-034	Richardton-Taylor 34	46.00	138.00	202,156.63	535,629.24	-	38,282.95	40,329.61	13,272.50	829,670.93	66.67%	75%	414,856.21
46-019	Finley-Sharon 19	-	95.00	-	-	-	13,893.09	8,296.97	17,763.15	39,953.21	100.00%	75%	29,964.91
47-001	Jamestown 1	-	102.00	13,798.44	12,015.20	-	19,032.64	377,999.09	92,204.54	515,049.91	100.00%	75%	386,287.43
47-003	Medina 3	-	90.00	2,100.00	953.77	-	10,066.95	16,409.92	11,125.96	40,658.60	100.00%	75%	30,492.45
47-010	Pingree-Buchanan 10	-	92.00	3,152.43	879.00	-	8,387.43	2,239.62	14,347.75	29,006.23	100.00%	75%	21,754.67
47-014	Montpelier 14	-	70.14	-	551.32	-	8,085.93	2,605.15	2,720.94	13,963.34	100.00%	75%	10,472.51
47-019	Kensal 19	-	82.12	-	131.53	-	23,132.40	3,699.39	5,099.74	32,063.06	100.00%	75%	24,047.30
48-010	North Star 10	-	67.25	573.50	-	-	606.26	9,388.57	2,218.66	12,756.99	100.00%	75%	9,567.74
49-003	Central Valley 3	-	75.00	-	-	-	26,250.06	15,670.78	19,694.39	61,615.23	100.00%	75%	46,211.42
49-007	Halton Eielson 7	42.22	127.22	3,400.00	-	-	14,449.10	35,151.46	19,540.47	72,541.03	66.81%	75%	36,348.50
49-009	Hillsboro 9	7.00	86.00	-	-	-	52,722.57	42,038.00	33,397.30	128,157.87	91.36%	75%	88,294.36
49-014	May-Port CG 14	-	84.00	6,000.00	-	-	40,893.06	65,982.22	37,366.44	150,241.72	100.00%	75%	112,681.29
50-005	Fordville-Lankin 5	-	85.18	-	-	-	7,364.85	6,510.91	7,138.04	21,013.80	100.00%	75%	15,760.35
50-008	Park River Area 8	40.81	118.81	3,575.00	-	-	21,065.95	54,754.60	41,461.13	120,856.68	65.65%	75%	59,506.81
50-018	Grafton 18	47.00	130.00	8,950.00	-	-	21,963.72	92,520.85	45,661.49	169,096.06	63.85%	75%	80,975.88
50-020	Minto 20	44.00	134.00	-	-	-	9,946.53	15,697.81	10,576.15	36,220.49	67.16%	75%	18,244.26
51-001	Minot 1	53.87	142.34	1,742,448.39	1,370,159.37	-	50,310.26	1,309,889.05	221,771.58	4,694,578.65	62.15%	75%	2,188,260.47
51-004	Nodroso 4	65.88	133.92	-	1,938.94	-	11,484.78	84,255.43	8,280.37	105,949.52	50.81%	75%	40,374.71
51-007	United 7	39.37	127.02	-	2,287.03	-	18,879.17	85,986.35	17,711.20	124,863.75	69.00%	75%	64,616.99
51-016	Sawyer 16	-	112.04	-	199.72	-	24,233.95	19,722.57	15,415.65	59,571.89	100.00%	75%	44,678.92
51-028	Kenmare 28	-	101.78	-	150,600.75	-	26,780.73	19,143.44	8,053.42	204,578.34	100.00%	75%	153,433.76

(4)

CoDist	Dname	S&L Mills	Total Mills	13007 Tuition	2999 County (Coal & OGPT)	US Flood	REC Gross Receipts	Mobile Home and other In-lieu	Telecom	Total In Lieu	S&L %	75% deduct	Total Deduct
51-051	Surrey 41		120.57	1,800.00	1,954.55		6,735.60	50,208.21	7,559.79	68,258.15	100.00%	75%	51,193.61
51-070	South Prairie 70	67.90	140.99		2,044.38		148,020.75	70,108.50	9,139.11	229,362.74	51.84%	75%	69,176.23
51-160	Minot AFB 160										0.00%	75%	
51-161	Lewis and Clark 161	33.31	128.98		255,518.56	2.92	80,893.49	23,732.73	15,612.91	375,760.61	74.17%	75%	209,026.23
52-025	Fessenden-Bowdon 25		79.22				10,371.33	17,889.31	12,230.95	40,491.59	100.00%	75%	30,368.69
52-038	Harvey 38		71.50			682.01	15,676.82	95,347.31	29,394.70	141,100.84	100.00%	75%	105,825.63
53-002	Nesson 2	22.00	95.31		1,352,518.58		928,323.65	16,337.59	11,784.45	2,308,944.27	76.92%	75%	1,332,029.95
53-006	Eight Mile 6	53.81	141.26		1,051,487.95	21,755.91	30,313.19	42,986.46	6,348.55	1,152,892.06	61.91%	75%	535,316.61
53-007	Williston Basin 7	11.98	107.07		6,212,850.69	10,489.36	1,071,066.99	281,269.77	105,103.94	7,680,300.95	88.81%	75%	5,115,989.49
53-015	Tioga 15	6.65	70.80		1,569,965.14	2,512,186.42	863,276.61	14,302.19	18,311.16	4,878,043.72	90.61%	75%	3,382,954.06
53-099	Grenora 99	24.62	109.90		600,516.80		120,131.23	8,396.24	4,191.17	733,235.44	77.60%	75%	426,743.03
				6,432,950.99	43,808,421.16	23,888,615.60	14,618,188.14	14,944,437.45	4,807,755.00	108,500,368.34			70,413,696.43

# 2025 SENATE STANDING COMMITTEE MINUTES

## Education Committee Room JW216, State Capitol

HB 1381  
3/26/2025

Relating to the determination of state aid.
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3:59 p.m. Chairman Beard called the hearing to order.

Members Present: Chairman Beard; Vice-Chairman Lemm; Senators: Axtman, Boschee, Gerhardt and Wobbema.

### Discussion Topics:

- Funding for all districts
- Oil, gas and wind farms
- Committee Action

3:59 p.m. Senator Beard opened committee discussion regarding percentages of in lieu of state aid payment to school districts.

4:00 p.m. Adam Tescher, School Finance Officer Department of Public Instruction, answered questions from the committee.

4:11 p.m. Senator Axtman moved Do Not Pass.

4:12 p.m. Senator Gerhardt seconded the motion.

Senators	Vote
Senator Todd Beard	N
Senator Randy D. Lemm	N
Senator Michelle Axtman	Y
Senator Josh Boschee	Y
Senator Justin Gerhardt	Y
Senator Mike Wobbema	Y

Motion Passed 4-2-0

Senator Gerhardt will carry the bill.

4:15 p.m. Chairman Beard closed the hearing.

*Susan Helbling, Committee Clerk*

**REPORT OF STANDING COMMITTEE  
ENGROSSED HB 1381 ([25.1042.02000](#))**

**Education Committee (Sen. Beard, Chairman)** recommends **DO NOT PASS** (4 YEAS, 2 NAYS, 0 ABSENT OR EXCUSED AND NOT VOTING). HB 1381 was placed on the Fourteenth order on the calendar. This bill does not affect workforce development.