

## COMPARISON OF PROPERTY TAXES LEVIED, PER STUDENT PAYMENTS, PER CAPITA PERSONAL INCOME, AND STATE AID TO POLITICAL SUBDIVISIONS 1986-97

	Total Property Taxes Levied Statewide <sup>1</sup>	Increase From Prior Year	School District Property Taxes Statewide <sup>1</sup>	Increase From Prior Year	Actual Per Student Payment <sup>3</sup>	Increase From Prior Year	North Dakota Per Capita Personal Income	Increase From Prior Year	Total State Aid to Political Subdivisions <sup>4</sup>	Increase From Prior Biennium	Percentage of Total General Fund Spending
1986	\$283.2	4.58%	\$145.1	5.25%	\$1,634	NA	\$12,361	NA	\$474.2 <sup>5</sup>	1.44%	41.8%
1987	\$294.1	3.84%	\$149.4	2.98%	\$1,583	(3.12%)	\$12,632	2.20%			
1988	\$304.8	3.64%	\$155.7	4.22%	\$1,615	2.02%	\$12,143	(3.87%)	\$457.7 <sup>6</sup>	(3.48%)	43.2%
1989	\$321.6	5.51%	\$165.2	6.06%	\$1,591	(1.49%)	\$13,683	12.68%			
1990	\$337.3	4.87%	\$176.3	6.74%	\$1,610	1.19%	\$15,324	11.99%	\$474.7 <sup>7</sup>	3.73%	42.7%
1991	\$346.8	2.83%	\$182.3	3.44%	\$1,735	7.76%	\$15,527	1.32%			
1992	\$364.0	4.96%	\$194.0	6.41%	\$1,751	0.92%	\$16,944	9.13%	\$517.1	8.92%	41.0%
1993	\$381.3	4.73%	\$205.1	5.71%	\$1,742	(0.51%)	\$17,052	0.64%			
1994	\$402.8	5.65%	\$217.6	6.11%	\$1,768	1.49%	\$18,166	6.53%	\$534.2	3.31%	41.0%
1995	\$422.2	4.81%	\$230.1	5.71%	\$1,880	6.33%	\$18,621	2.50%			
1996	\$441.1	4.49%	\$242.0	5.19%	\$1,964	4.47%	\$20,710	11.22%	\$574.5	7.54%	41.1%
1997	\$463.7 <sup>2</sup>	5.12%	\$254.8 <sup>2</sup>	5.28%	\$2,071	5.45%					

<sup>1</sup> In millions.

<sup>2</sup> Property tax levies for 1997 are preliminary totals.

<sup>3</sup> These are actual amounts received by school districts after reductions, allotments, unallotments, deficiency appropriations, and other changes and the amount is reflected under the year in which the fiscal year ended (i.e., 1986 is the year ending June 30, 1986).

<sup>4</sup> In millions. State aid to political subdivisions includes appropriations for the foundation program, special education, vocational education, homestead credit, personal property tax replacement, soil conservation district grants, aid to health districts, human services basic care costs, revenue sharing, senior citizens' programs, library grants, airport grants, weed control, state funding of district court costs, and adult education. These are biennial appropriations, shown for the full calendar year contained in the biennium (i.e., the 1985-87 biennium is shown for 1986).

<sup>5</sup> Adjusted for Governor's four percent allotment and reductions under 1986 (special session) Senate Bill No. 2904 and 1987 Senate Bill No. 2296.

<sup>6</sup> Adjusted for referral of cable television sales tax and Governor's two percent allotment.

<sup>7</sup> Adjusted for budget reductions as a result of the December 1989 referrals, budget stabilization fund transfers, and the Governor's two percent budget unallotment of 1990.

Cumulative Increases From 1986-96				
Property Taxes Levied	School District Taxes Levied	Per Student Payment	Total State Aid	North Dakota Per Capita Income
55.76%	66.78%	20.20%	21.15%	67.54%

**Source:** North Dakota Legislative Council documents except per capita income data, which came from United States Department of Commerce, Bureau of Economic Analysis, Regional Economic Information System, State Annual Summary Tables, April 1997.