

2021 HOUSE EDUCATION

HB 1226

2021 HOUSE STANDING COMMITTEE MINUTES

Education Committee
Coteau AB Room, State Capitol

HB 1226
1/20/2021

Relating to the minimum local effort for school districts.
--

Chairman Owens called the meeting to order at 8:30 AM. Roll call was taken with Reps. Owens, Schreiber-Beck, Heinert, D. Johnson, M. Johnson, Longmuir, Marschall, Pyle, Richter, Simons, Zubke, Guggisberg and Hager present, with Rep. Hoverson absent.

Discussion Topics:

- Table explanations on minimums and maximums
- Effects on impact aid schools
- Fiscal note is \$2.3 million
- Seven schools affected by this
- Lack of funding because these schools are federally funded

Rep. M. Nelson introduced HB 1226, #1835, #1836, #1837

No other written testimony.

Closed the hearing on HB 1226 at 8:42 AM.

Bev Monroe, Committee Clerk

county	ND Applicants	Actual Taxable Per WSU	computed mills Impact Aid	Formula computed property tax	amount produced with 60 mills	Deduction for under 20% valuation	2017 state/local funding per WSU \$9646 formula	2017 WSU	Additional Deduction from state/local per WSU
40	Belcourt County Public School Board #7	525	1,054.23	927,136.00	52,767.00	-874,369.00	6,872.00	2,192.80	\$398.75
3	Fort Totten School District #30	1,119	543.05	102,704.00	11,348.00	-91,356.00	6,772.00	230.70	\$395.99
13	Twin Buttes School District #37	1,286	435.50	22,969.00	3,164.00	-19,805.00	7,419.00	51.63	\$383.59
43	Fort Yates School District #30	5,019	131.90	135,715.00	61,738.00	-73,977.00	6,879.00	327.23	\$226.07
40	St. John School District #3	5,420	90.84	184,633.00	121,949.00	-62,684.00	7,643.00	436.67	\$143.55
40	Dunseith School District #6	5,750	109.64	307,038.00	168,025.00	-139,013.00	7,613.00	828.44	\$167.80
43	Solen School District #3	9,653	53.72	100,602.00	112,363.00	0.00	8,948.00	245.04	
3	Warwick School District #29	11,162	60.00	137,630.00	137,630.00	0.00	7,604.00	311.18	
3	Minnewaukan Public School District #129	13,247	60.00	202,685.00	202,685.00	0.00	8,832.00	346.01	



State School Aid Adequacy Formula
North Dakota Department of Public Instruction
School Finance

School Year 2020-2021
Payment Month December

								\$10,036	110%	102%	60	75%			
								Contribution						State /Local	
CoDist	Entity Name	ADM	On Time WSU	Spring ADM Adj	wsu	Tax Base per wsu	Total Formula Amount	Transition Maximum	Transition Minimum	from Property Tax	Contribution from In-Lieu	EFB Offset	Total State Aid	Total State/Local Funding	Funding per wsu
01-013	Hettinger 13	280.54	-	-	361.67	40,262	3,629,720	-	-	(873,693)	(258,679)	-	2,497,349	3,629,720	10,036
02-002	Valley City 2	1,094.37	-	-	1,205.41	32,227	12,097,495	-	-	(2,330,838)	(163,656)	-	9,603,000	12,097,495	10,036
02-007	Barnes County North 7	251.76	-	-	330.37	94,721	3,315,593	-	1,320,234	(1,877,569)	(300,911)	(2,252)	2,455,094	4,633,575	14,025
02-046	Litchville-Marion 46	121.61	2.29	-	183.09	93,041	1,837,491	-	643,034	(1,022,095)	(23,922)	-	1,434,509	2,480,526	13,548
03-005	Minnewaukan 5	250.24	9.79	-	345.20	11,057	3,464,427	(110,668)	-	(229,017)	(24,211)	-	3,100,531	3,353,759	9,715
03-006	Leeds 6	124.86	-	-	185.07	65,052	1,857,363	-	134,822	(722,346)	(26,272)	-	1,243,567	1,992,184	10,764
03-009	Maddock 9	125.39	2.32	-	189.33	55,605	1,900,116	-	60,322	(631,667)	(35,413)	-	1,293,358	1,960,438	10,355
03-016	Oberon 16	56.03	-	-	84.59	30,469	848,945	-	-	(154,644)	(6,378)	-	687,923	848,945	10,036
03-029	Warwick 29	239.32	-	-	321.67	9,068	3,228,280	(537,544)	-	(175,024)	(11,857)	-	2,503,855	2,690,736	8,365
03-030	Ft Totten 30	183.78	8.66	-	272.61	7,481	2,735,914	(705,134)	-	(119,684)	(11,211)	-	1,899,885	2,030,780	7,449
04-001	Billings Co 1	79.87	4.55	-	125.40	152,374	1,258,514	-	1,252,843	(1,111,837)	(1,394,492)	(5,028)	-	2,506,330	19,987
05-001	Bottineau 1	649.10	13.75	-	733.52	48,465	7,361,607	-	191,262	(2,132,983)	(575,474)	-	4,844,412	7,552,868	10,297
05-017	Westhope 17	136.04	1.57	-	203.48	42,289	2,042,125	-	163,170	(516,303)	(75,824)	-	1,613,169	2,205,295	10,838
05-054	Newburg-United 54	83.39	-	-	135.39	74,415	1,358,774	-	886,151	(604,501)	(82,978)	-	1,557,447	2,244,926	16,581
06-001	Bowman Co 1	491.51	-	-	550.00	44,254	5,519,800	-	1,178,784	(1,460,375)	(1,351,152)	-	3,887,057	6,698,584	12,179
06-033	Scranton 33	118.07	4.07	-	179.64	50,335	1,802,867	-	142,257	(542,534)	(231,522)	-	1,171,068	1,945,124	10,828
07-014	Bowbells 14	69.06	-	-	112.23	74,174	1,126,340	-	574,869	(499,471)	(245,100)	-	956,639	1,701,210	15,158
07-027	Powers Lake 27	211.67	-	-	283.32	31,306	2,843,400	-	351,762	(510,281)	(552,253)	-	2,132,628	3,195,162	11,278
07-036	Burke Central 36	93.01	3.80	-	156.33	73,361	1,568,928	-	225,640	(688,113)	(303,229)	(28,518)	774,708	1,766,050	11,297
08-001	Bismarck 1	13,461.84	-	-	15,042.47	32,661	150,966,229	-	-	(29,478,266)	(1,875,998)	-	119,611,965	150,966,229	10,036
08-025	Naughton 25	10.60	3.20	-	18.36	37,608	184,261	-	105,585	(41,429)	(2,525)	-	245,891	289,846	15,787
08-028	Wing 28	74.40	-	-	120.63	44,213	1,210,643	-	163,237	(320,002)	(43,516)	-	1,010,362	1,373,880	11,389
08-033	Menoken 33	45.96	2.55	-	65.75	53,487	659,867	-	100,669	(211,006)	(12,718)	-	536,812	760,536	11,567
08-035	Sterling 35	4.16	1.93	-	8.14	737,535	81,693	-	450,991	(360,212)	(20,023)	-	152,449	532,684	65,440
08-039	Apple Creek 39	57.13	6.96	-	86.11	61,206	864,200	-	-	(316,227)	(26,986)	-	520,987	864,200	10,036
08-045	Manning 45	5.43	4.29	-	12.74	36,614	127,859	-	52,329	(27,988)	(12,284)	-	139,916	180,187	14,143
09-001	Fargo 1	11,479.91	-	-	12,818.42	32,208	128,645,663	-	-	(24,771,409)	(2,580,863)	-	101,293,391	128,645,663	10,036
09-002	Kindred 2	790.41	14.54	-	887.04	32,165	8,902,333	-	-	(1,711,882)	(68,510)	-	7,121,942	8,902,333	10,036
09-004	Maple Valley 4	219.73	-	-	294.14	75,660	2,951,989	-	879,104	(1,335,273)	(64,908)	-	2,430,912	3,831,093	13,025
09-006	West Fargo 6	11,438.07	73.45	-	12,860.04	31,030	129,063,361	-	-	(23,942,500)	(935,543)	-	104,185,318	129,063,361	10,036
09-007	Mapleton 7	148.41	13.02	-	205.32	55,875	2,060,592	-	315,564	(635,298)	(25,892)	-	1,714,966	2,376,156	11,573
09-017	Central Cass 17	946.74	-	-	1,041.22	32,672	10,449,684	-	-	(1,991,835)	(100,113)	-	8,357,736	10,449,684	10,036
09-085	Hope Page 85	148.75	0.13	-	225.49	97,422	2,263,018	-	1,456,532	(1,318,063)	(61,260)	-	2,340,226	3,719,550	16,495
09-097	Northern Cass 97	626.88	3.56	-	698.34	34,766	7,008,540	-	-	(1,456,729)	(60,482)	-	5,491,329	7,008,540	10,036
10-019	Munich 19	89.93	-	-	145.71	89,913	1,462,346	-	777,202	(786,075)	(9,097)	-	1,444,375	2,239,547	15,370
10-023	Langdon Area 23	411.44	-	-	459.90	83,179	4,615,556	-	207,972	(2,295,233)	(54,764)	-	2,473,531	4,823,529	10,488
11-040	Ellendale 40	328.96	-	-	400.77	46,034	4,022,128	-	-	(1,106,937)	(38,828)	-	2,876,363	4,022,128	10,036
11-041	Oakes 41	497.66	1.61	-	574.02	37,869	5,760,865	-	-	(1,304,244)	(65,050)	-	4,391,570	5,760,865	10,036
12-001	Divide County 1	390.50	-	-	444.51	73,408	4,461,102	-	19,444	(1,957,831)	(1,171,310)	-	1,351,406	4,480,547	10,080
13-016	Killdeer 16	588.44	-	-	657.97	66,349	6,603,387	-	680,145	(1,980,670)	(2,095,962)	-	3,206,900	7,283,532	11,070
13-019	Halliday 19	32.76	-	-	54.77	123,185	549,672	-	242,158	(378,950)	(71,289)	-	341,591	791,830	14,457
13-037	Twin Buttes 37	28.42	-	-	39.36	13,401	395,017	(73,806)	167,773	(25,631)	(110,117)	-	353,236	488,984	12,423
14-002	New Rockford-Sheyenne 2	313.85	-	-	377.38	41,258	3,787,386	-	-	(934,187)	(76,340)	-	2,776,859	3,787,386	10,036
15-006	Hazleton-Moffitt-Braddock 6	129.82	0.59	-	191.37	57,550	1,920,589	-	163,541	(660,797)	(27,745)	-	1,395,588	2,084,130	10,891



State School Aid Adequacy Formula
North Dakota Department of Public Instruction
School Finance

School Year 2020-2021
Payment Month December

								\$10,036	110%	102%	60	75%			
										Contribution					State
CoDist	Entity Name	ADM	On Time WSU	Spring ADM Adj	wsu	Tax Base per wsu	Total Formula Amount	Transition Maximum	Transition Minimum	from Property Tax	Contribution from In-Lieu	EFB Offset	Total State Aid	Total State/Local Funding	/Local Funding per wsu
15-010	Bakker 10	8.88	-	-	12.01	349,692	120,532	-	135,964	(235,872)	(3,729)	(16,896)	-	239,600	19,950
15-015	Strasburg 15	129.25	-	-	191.35	47,187	1,920,389	-	-	(541,758)	(49,573)	-	1,329,057	1,920,389	10,036
15-036	Linton 36	240.98	-	-	324.10	41,500	3,252,668	-	-	(807,017)	(42,917)	-	2,402,734	3,252,668	10,036
16-049	Carrington 49	511.67	4.27	-	575.22	47,621	5,772,908	-	-	(1,643,563)	(73,565)	-	4,055,779	5,772,908	10,036
17-003	Beach 3	260.69	0.12	-	342.42	34,578	3,436,527	-	26,001	(710,410)	(355,076)	-	2,397,042	3,462,528	10,112
17-006	Lone Tree 6	37.17	-	-	51.13	73,914	513,141	-	43,861	(226,754)	(35,989)	-	294,258	557,001	10,894
18-001	Grand Forks 1	7,505.31	-	-	8,368.55	28,980	83,986,768	-	-	(14,551,012)	(4,243,492)	-	65,192,264	83,986,768	10,036
18-044	Larimore 44	373.78	4.73	-	435.46	36,711	4,370,277	-	-	(959,182)	(114,735)	-	3,296,359	4,370,277	10,036
18-061	Thompson 61	566.42	19.29	-	647.59	22,295	6,499,213	-	-	(866,300)	(115,822)	-	5,517,091	6,499,213	10,036
18-125	Manvel 125	171.21	3.42	-	234.68	30,822	2,355,248	(42,630)	-	(433,998)	(40,969)	-	1,837,652	2,312,619	9,854
18-127	Emerado 127	97.28	-	-	134.61	32,244	1,350,946	-	43,738	(260,424)	(39,133)	-	1,095,127	1,394,684	10,361
18-128	Midway 128	158.61	4.07	-	235.55	50,637	2,363,980	-	474,128	(715,658)	(48,199)	(133,744)	1,940,506	2,704,364	11,481
18-129	Northwood 129	316.89	2.62	-	386.54	30,982	3,879,315	-	-	(718,558)	(36,291)	-	3,124,467	3,879,315	10,036
19-018	Roosevelt 18	53.79	-	-	80.45	71,576	807,396	-	489,722	(345,496)	(22,865)	-	928,757	1,297,118	16,123
19-049	Elgin-New Leipzig 49	161.79	-	-	227.94	46,110	2,287,606	-	407,327	(630,616)	(45,900)	-	2,018,417	2,694,933	11,823
20-007	Midkota 7	166.51	-	-	230.25	62,365	2,310,789	-	851,212	(861,567)	(34,676)	-	2,265,758	3,162,001	13,733
20-018	Griggs County Central 18	256.88	3.29	-	343.22	47,625	3,444,556	-	234,279	(979,127)	(61,126)	-	2,638,582	3,678,835	10,719
21-001	Mott-Regent 1	190.19	8.91	-	270.34	71,129	2,713,132	-	312,121	(1,153,744)	(22,425)	-	1,849,085	3,025,253	11,191
21-009	New England 9	278.62	2.76	-	362.09	37,002	3,633,935	-	280,610	(803,884)	(616,616)	-	2,494,045	3,914,545	10,811
22-001	Kidder County 1	348.02	2.78	-	421.20	47,538	4,227,163	-	-	(1,201,379)	(134,959)	-	2,890,825	4,227,163	10,036
23-003	Edgeley 3	229.68	6.66	-	319.43	45,383	3,205,799	-	-	(869,801)	(25,598)	-	2,310,401	3,205,799	10,036
23-007	Kulm 7	119.65	5.17	-	184.46	61,521	1,851,241	-	480,402	(680,887)	(17,656)	-	1,633,100	2,331,643	12,640
23-008	LaMoure 8	281.03	-	-	364.14	43,936	3,654,509	-	-	(959,925)	(36,973)	-	2,657,611	3,654,509	10,036
24-002	Napoleon 2	230.34	-	-	307.07	34,159	3,081,755	-	101,040	(629,361)	(22,032)	-	2,531,401	3,182,794	10,365
24-056	Gackle-Streeter 56	99.88	-	-	162.49	69,967	1,630,750	-	40,295	(682,141)	(28,047)	-	960,857	1,671,045	10,284
25-001	Velva 1	473.40	-	-	528.48	34,398	5,303,825	-	-	(1,090,705)	(241,252)	-	3,971,868	5,303,825	10,036
25-014	Anamoose 14	82.69	-	-	114.14	38,550	1,145,509	-	160,945	(264,003)	(24,597)	-	1,017,854	1,306,454	11,446
25-057	Drake 57	70.77	1.12	-	116.97	72,080	1,173,911	-	275,090	(505,871)	(28,024)	-	915,106	1,449,001	12,388
25-060	TGU 60	333.49	-	-	398.18	50,202	3,996,134	-	763,529	(1,199,366)	(102,124)	-	3,458,173	4,759,663	11,954
26-004	Zeeland 4	31.62	1.22	-	48.74	102,171	489,155	-	318,420	(298,790)	(17,684)	-	491,101	807,575	16,569
26-009	Ashley 9	127.72	5.18	-	195.22	44,583	1,959,228	-	52,597	(522,212)	(26,435)	-	1,463,178	2,011,825	10,305
26-019	Wishek 19	197.43	6.02	-	276.59	35,743	2,775,857	-	36,556	(593,161)	(42,020)	-	2,177,232	2,812,413	10,168
27-001	McKenzie Co 1	1,842.90	-	-	2,041.47	109,474	20,488,193	-	-	(4,924,853)	(4,763,139)	-	10,800,200	20,488,193	10,036
27-002	Alexander 2	253.81	0.58	-	333.61	104,859	3,348,110	-	65,111	(1,259,674)	(1,105,134)	-	1,048,413	3,413,221	10,231
27-014	Yellowstone 14	116.30	-	-	158.61	61,559	1,591,810	-	-	(396,524)	(212,985)	-	982,302	1,591,810	10,036
27-018	Earl 18	-	-	-	-	-	-	-	21,324	-	(21,324)	-	-	21,324	-
27-032	Horse Creek 32	11.62	-	-	15.71	305,985	157,666	-	12,468	(106,068)	(56,926)	(7,139)	-	162,994	10,375
27-036	Mandaree 36	221.72	-	-	299.92	35,773	3,009,997	(585,533)	-	(217,056)	(369,212)	-	1,838,196	2,424,464	8,084
28-001	Wilton 1	227.07	12.59	-	317.49	40,109	3,186,330	-	-	(764,058)	(155,206)	-	2,267,066	3,186,330	10,036
28-004	Washburn 4	312.03	6.89	-	385.45	38,456	3,868,376	-	-	(889,372)	(205,306)	-	2,773,698	3,868,376	10,036
28-008	Underwood 8	197.51	4.31	-	273.28	52,082	2,742,638	-	345,536	(853,973)	(189,216)	-	2,044,984	3,088,174	11,300
28-050	Max 50	185.08	-	-	253.55	35,008	2,544,628	-	-	(532,575)	(166,963)	-	1,845,090	2,544,628	10,036
28-051	Garrison 51	386.84	2.58	-	444.32	50,646	4,459,196	-	314,857	(1,350,170)	(266,361)	-	3,157,522	4,774,053	10,745
28-072	Turtle Lake-Mercer 72	180.45	-	-	246.66	56,802	2,475,480	-	135,944	(840,640)	(130,730)	-	1,640,055	2,611,424	10,587



State School Aid Adequacy Formula
North Dakota Department of Public Instruction
School Finance

School Year 2020-2021
Payment Month December

\$10,036 110% 102% 60 75%

CoDist	Entity Name	ADM	On Time WSU	Spring ADM Adj	wsu	Tax Base per wsu	Total Formula Amount	Transition Maximum	Transition Minimum	Contribution from Property Tax	Contribution from In-Lieu	EFB Offset	Total State Aid	Total State/Local Funding	State /Local Funding per wsu
28-085	White Shield 85	150.15	14.33	-	235.46	7,481	2,363,077	(204,552)	-	(105,694)	(91,036)	(1,291,975)	669,820	866,550	3,680
29-003	Hazen 3	572.38	-	-	641.52	25,545	6,438,295	-	-	(983,248)	(602,468)	-	4,852,579	6,438,295	10,036
29-027	Beulah 27	720.32	-	-	797.30	38,745	8,001,703	-	-	(1,853,507)	(943,585)	-	5,204,612	8,001,703	10,036
30-001	Mandan 1	3,996.15	48.70	-	4,502.09	31,186	45,182,975	-	-	(8,424,136)	(800,734)	-	35,958,105	45,182,975	10,036
30-004	Little Heart 4	20.07	-	-	27.20	97,672	272,979	-	103,277	(127,184)	(19,767)	-	229,306	376,256	13,833
30-013	Hebron 13	153.19	4.41	-	225.70	39,990	2,265,125	-	-	(541,547)	(204,545)	-	1,519,034	2,265,125	10,036
30-017	Sweet Briar 17	21.00	1.00	-	29.70	39,065	298,069	-	-	(69,613)	(1,732)	-	226,724	298,069	10,036
30-039	Flasher 39	242.27	6.54	-	329.45	24,881	3,306,360	-	-	(491,829)	(39,653)	-	2,774,878	3,306,360	10,036
30-048	Glen Ullin 48	141.87	-	-	204.01	59,036	2,047,444	-	-	(722,639)	(288,716)	-	1,036,089	2,047,444	10,036
30-049	New Salem-Almont 49	337.69	4.66	-	407.31	39,842	4,087,763	-	-	(973,686)	(568,195)	-	2,545,882	4,087,763	10,036
31-001	New Town 1	993.95	-	-	1,127.84	44,044	11,319,002	-	7,646,601	(1,726,940)	(12,490,162)	-	4,748,501	18,965,604	16,816
31-002	Stanley 2	728.26	-	-	805.37	84,396	8,082,693	-	891,436	(3,753,577)	(890,934)	-	4,329,619	8,974,129	11,143
31-003	Parshall 3	263.98	6.54	-	353.42	50,144	3,546,923	-	-	(1,063,323)	(267,842)	-	2,215,759	3,546,923	10,036
32-001	Dakota Prairie 1	275.05	4.14	-	361.29	63,609	3,625,906	-	1,018,943	(1,378,875)	(91,243)	-	3,174,731	4,644,849	12,856
32-066	Lakota 66	165.94	-	-	229.10	46,895	2,299,248	-	129,639	(644,616)	(40,515)	-	1,743,756	2,428,887	10,602
33-001	Center-Stanton 1	241.43	1.36	-	321.00	43,192	3,221,556	-	278,285	(776,884)	(353,993)	-	2,368,964	3,499,841	10,903
34-006	Cavalier 6	407.43	9.01	-	466.91	35,057	4,685,909	-	-	(982,108)	(91,104)	-	3,612,696	4,685,909	10,036
34-019	Drayton 19	160.18	3.41	-	229.36	48,849	2,301,857	-	427,805	(672,239)	(19,223)	-	2,038,200	2,729,662	11,901
34-043	St Thomas 43	39.39	-	-	61.76	101,698	619,823	-	474,661	(376,851)	(16,391)	-	701,242	1,094,485	17,722
34-100	North Border 100	311.40	-	-	378.18	75,957	3,795,414	-	2,125,460	(1,723,529)	(61,641)	(82,322)	4,053,382	5,838,552	15,439
34-118	Valley-Edinburg 118	170.14	3.43	-	242.08	58,512	2,429,515	-	692,501	(849,869)	(45,176)	-	2,226,970	3,122,016	12,897
35-005	Rugby 5	590.06	5.84	-	666.36	40,028	6,687,589	-	154,751	(1,600,369)	(105,756)	-	5,136,215	6,842,340	10,268
36-001	Devils Lake 1	1,627.85	9.05	-	1,811.73	24,886	18,182,522	-	-	(2,705,173)	(252,815)	-	15,224,535	18,182,522	10,036
36-002	Edmore 2	40.50	-	-	65.92	144,993	661,573	-	601,614	(573,476)	(23,138)	-	666,573	1,263,188	19,162
36-044	Starkweather 44	59.16	1.42	-	98.00	63,719	983,528	-	226,902	(374,670)	(12,215)	-	823,545	1,210,430	12,351
37-006	Ft Ransom 6	28.45	-	-	38.90	103,393	390,400	-	94,814	(241,319)	(3,064)	-	240,831	485,214	12,473
37-019	Lisbon 19	604.68	5.39	-	690.97	28,064	6,934,575	-	-	(1,163,470)	(39,652)	-	5,731,452	6,934,575	10,036
37-024	Enderlin Area 24	306.99	-	-	377.49	44,985	3,788,490	-	-	(1,018,875)	(66,250)	-	2,703,364	3,788,490	10,036
38-001	Mohall-Lansford-Sherwood 1	321.38	-	-	389.05	57,756	3,904,506	-	442,377	(1,348,198)	(241,355)	-	2,757,330	4,346,883	11,173
38-026	Glenburn 26	241.13	-	-	319.91	33,141	3,210,617	-	72,882	(636,134)	(189,684)	-	2,457,681	3,283,498	10,264
39-008	Hankinson 8	266.74	-	-	347.56	37,016	3,488,112	-	-	(771,925)	(113,227)	-	2,602,960	3,488,112	10,036
39-018	Fairmount 18	96.08	9.76	-	159.23	39,032	1,598,032	-	114,884	(372,908)	(21,133)	-	1,318,875	1,712,916	10,757
39-028	Lidgerwood 28	170.90	0.94	-	247.26	32,842	2,481,501	-	134,590	(487,232)	(28,940)	-	2,099,919	2,616,092	10,580
39-037	Wahpeton 37	1,214.23	-	-	1,349.75	28,345	13,546,091	-	-	(2,295,504)	(174,865)	-	11,075,722	13,546,091	10,036
39-042	Wyndmere 42	257.30	-	-	347.28	39,851	3,485,302	-	-	(830,375)	(26,171)	-	2,628,757	3,485,302	10,036
39-044	Richland 44	250.12	4.64	-	337.51	37,595	3,387,250	-	-	(761,330)	(20,416)	-	2,605,504	3,387,250	10,036
40-001	Dunseith 1	505.64	14.55	-	593.15	7,481	5,952,853	(985,605)	1,523,710	(266,256)	(26,865)	-	6,197,838	6,490,959	10,943
40-003	St John 3	394.67	-	-	450.60	7,481	4,522,222	(733,709)	-	(202,267)	(85,191)	-	3,501,054	3,788,513	8,408
40-004	Mt Pleasant 4	249.75	7.77	-	338.50	41,039	3,397,186	-	-	(833,507)	(292,161)	-	2,271,518	3,397,186	10,036
40-007	Belcourt 7	1,638.65	-	-	1,830.81	7,481	18,374,009	(4,533,966)	1,266,973	(821,821)	-	-	14,285,195	15,107,016	8,252
40-029	Rolette 29	153.91	-	-	218.63	26,825	2,194,171	-	221,943	(351,882)	(71,971)	-	1,992,260	2,416,113	11,051
41-002	Milnor 2	212.88	0.58	-	289.89	27,268	2,909,336	-	5,589	(474,287)	(24,326)	-	2,416,312	2,914,925	10,055
41-003	North Sargent 3	217.38	-	-	296.11	26,255	2,971,760	-	-	(466,466)	(43,991)	-	2,461,303	2,971,760	10,036
41-006	Sargent Central 6	159.89	-	-	223.87	78,968	2,246,759	-	762,838	(1,060,718)	(90,823)	-	1,858,057	3,009,598	13,444



State School Aid Adequacy Formula
North Dakota Department of Public Instruction
School Finance

School Year 2020-2021
Payment Month December

\$10,036 110% 102% 60 75%

CoDist	Entity Name	ADM	On Time WSU	Spring ADM Adj	wsu	Tax Base per wsu	Total Formula Amount	Transition Maximum	Transition Minimum	Contribution from Property Tax	Contribution from In-Lieu	EFB Offset	Total State Aid	Total State/Local Funding	State /Local Funding per wsu
42-016	Goodrich 16	16.63	-	-	25.00	162,803	250,900	-	180,567	(244,204)	(17,996)	-	169,267	431,467	17,259
42-019	McClusky 19	86.76	2.64	-	144.94	45,418	1,454,618	-	44,614	(394,974)	(25,779)	-	1,078,478	1,499,232	10,344
43-003	Solen 3	199.18	1.84	-	276.56	9,380	2,775,556	(53,334)	-	(142,769)	(29,481)	-	2,549,972	2,722,222	9,843
43-004	Ft Yates 4	133.87	-	-	198.18	7,481	1,988,934	-	-	(87,757)	(12,277)	(221,977)	1,666,923	1,766,958	8,916
43-008	Selfridge 8	64.75	4.13	-	111.75	35,454	1,121,523	-	189,851	(212,756)	(4,477)	-	1,094,141	1,311,374	11,735
44-012	Marmarth 12	24.48	-	-	36.44	71,097	365,712	-	-	(155,447)	(57,317)	-	152,948	365,712	10,036
45-001	Dickinson 1	3,927.53	-	-	4,338.16	35,500	43,537,774	-	-	(9,240,184)	(1,583,069)	-	32,714,520	43,537,774	10,036
45-009	South Heart 9	375.68	-	-	433.91	43,236	4,354,721	-	-	(998,524)	(368,367)	-	2,987,829	4,354,721	10,036
45-013	Belfield 13	258.07	-	-	340.38	32,220	3,416,054	-	-	(658,023)	(407,428)	-	2,350,602	3,416,054	10,036
45-034	Richardton-Taylor 34	334.51	-	-	398.94	33,071	4,003,762	-	-	(791,592)	(446,798)	-	2,765,371	4,003,762	10,036
46-019	Finley-Sharon 19	76.89	3.06	-	128.71	88,822	1,291,734	-	801,537	(685,936)	(26,497)	-	1,380,838	2,093,271	16,263
47-001	Jamestown 1	2,186.64	3.54	-	2,441.47	29,589	24,502,593	-	-	(4,334,481)	(314,256)	-	19,853,856	24,502,593	10,036
47-003	Medina 3	169.00	10.71	-	249.18	34,261	2,500,770	-	-	(512,235)	(33,032)	-	1,955,504	2,500,770	10,036
47-010	Pingree-Buchanan 10	141.62	-	-	203.21	42,901	2,039,416	-	-	(523,077)	(8,900)	-	1,507,439	2,039,416	10,036
47-014	Montpelier 14	107.60	-	-	161.16	42,036	1,617,402	-	73,735	(406,468)	(18,687)	-	1,265,982	1,691,137	10,494
47-019	Kensal 19	25.11	1.99	-	40.01	134,625	401,540	-	319,993	(323,180)	(22,140)	-	376,213	721,533	18,034
48-010	North Star 10	274.30	11.65	-	368.30	50,984	3,696,259	-	-	(1,126,646)	(24,631)	-	2,544,982	3,696,259	10,036
49-003	Central Valley 3	194.98	-	-	264.74	52,758	2,656,931	-	21,182	(838,035)	(66,574)	-	1,773,504	2,678,113	10,116
49-007	Hatton Eielson 7	191.18	-	-	260.23	35,272	2,611,668	-	-	(550,732)	(25,341)	-	2,035,595	2,611,668	10,036
49-009	Hillsboro 9	480.06	6.02	-	542.72	37,677	5,446,738	-	319,052	(1,226,872)	(54,451)	-	4,484,467	5,765,790	10,624
49-014	May-Port CG 14	497.13	-	-	553.47	42,944	5,554,625	-	-	(1,426,101)	(63,640)	-	4,064,884	5,554,625	10,036
50-003	Grafton 3	835.51	17.13	-	965.60	17,119	9,690,762	-	-	(991,788)	(79,137)	-	8,619,836	9,690,762	10,036
50-005	Fordville-Lankin 5	35.94	2.03	-	56.82	106,553	570,246	-	580,921	(363,260)	(13,464)	-	774,442	1,151,167	20,260
50-008	Park River Area 8	413.47	2.39	-	465.72	30,646	4,673,966	-	-	(856,333)	(58,383)	-	3,759,249	4,673,966	10,036
50-020	Minto 20	277.11	-	-	360.56	19,303	3,618,580	-	-	(417,598)	(16,559)	-	3,184,422	3,618,580	10,036
51-001	Minot 1	7,794.21	-	-	8,633.89	24,694	86,649,720	-	-	(12,792,530)	(5,103,888)	-	68,753,302	86,649,720	10,036
51-004	Nedrose 4	550.11	2.76	-	617.19	38,593	6,194,119	-	357,313	(1,429,162)	(47,228)	-	5,075,042	6,551,431	10,615
51-007	United 7	662.63	-	-	730.67	26,610	7,333,004	-	-	(1,166,583)	(82,894)	-	6,083,528	7,333,004	10,036
51-016	Sawyer 16	42.66	-	-	64.36	109,809	645,917	-	539,664	(424,038)	(40,295)	-	721,248	1,185,581	18,421
51-028	Kenmare 28	297.54	-	-	368.76	50,219	3,700,875	-	-	(1,111,130)	(141,671)	-	2,448,074	3,700,875	10,036
51-041	Surrey 41	392.85	12.41	-	455.78	22,540	4,574,208	-	-	(616,386)	(77,504)	-	3,880,319	4,574,208	10,036
51-070	South Prairie 70	465.47	13.77	-	532.66	24,824	5,345,776	-	-	(793,368)	(100,269)	-	4,452,139	5,345,776	10,036
51-161	Lewis and Clark 161	414.62	-	-	464.81	64,466	4,664,833	-	559,126	(1,797,859)	(137,795)	-	3,288,305	5,223,959	11,239
52-025	Fessenden-Bowdon 25	156.67	3.35	-	223.00	79,906	2,238,028	-	523,263	(1,069,147)	(13,789)	-	1,678,355	2,761,291	12,382
52-038	Harvey 38	380.75	-	-	437.74	49,322	4,393,159	-	230,527	(1,295,414)	(70,757)	-	3,257,515	4,623,685	10,563
53-001	Williston 1	4,383.54	-	-	4,859.11	24,396	48,766,028	-	-	(7,112,524)	(3,446,222)	-	38,207,283	48,766,028	10,036
53-002	Nesson 2	364.17	11.79	-	434.22	89,170	4,357,832	-	-	(1,483,829)	(445,052)	-	2,428,951	4,357,832	10,036
53-006	Eight Mile 6	298.18	6.41	-	377.54	30,133	3,788,991	-	-	(398,853)	(207,479)	-	3,182,659	3,788,991	10,036
53-008	Williams County 8	780.76	-	-	858.85	151,407	8,619,419	-	4,121,304	(4,480,185)	(1,219,871)	-	7,040,667	12,740,722	14,835
53-015	Tioga 15	481.57	-	-	535.82	135,784	5,377,490	-	1,092,841	(2,409,289)	(1,664,109)	-	2,396,932	6,470,330	12,076
53-099	Granora 99	177.82	-	-	244.79	67,406	2,456,712	-	504,164	(946,546)	(272,960)	(76,939)	1,664,431	2,883,938	11,781
Statewide		113,668.92	570.30	-	132,018.85	36,430	1,324,941,179	(8,566,480)	49,202,602	(279,365,024)	(66,412,792)	(1,866,789)	1,017,932,695	1,363,710,511	10,330
Counts								11	94	172	172	10	169		



State School Aid Adequacy Formula
 North Dakota Department of Public Instruction
 School Finance

School Year 2020-2021
 Payment Month December

\$10,036 **110%** **102%** **60** **75%**

CoDist	Entity Name	ADM	On Time WSU	Spring ADM Adj	wsu	Tax Base per wsu	Total Formula Amount	Transition Maximum	Transition Minimum	Contribution from Property Tax	Contribution from In-Lieu	EFB Offset	Total State Aid	Total State/Local Funding	State /Local Funding per wsu
--------	-------------	-----	-------------	----------------	-----	------------------	----------------------	--------------------	--------------------	--------------------------------	---------------------------	------------	-----------------	---------------------------	------------------------------

Notes:

CoDist	District State Issued ID
Entity Name	District Name
ADM	Average Daily Membership
On Time WSU	Number of students the fall enrollment exceeds the previous year's ADM
Spring ADM Adj	Adjusting fall enrollment funding to spring ADM
wsu	Weighted students units generated in the state school aid formula.
Tax Base per wsu	The school district's taxable valuation divided by wsu, if less than 20% of the state average Tax Base per wsu then the state average is used.
Total Formula Amount	\$10,036 adequacy rate times wsu.
Transition Maximum	Maximum funding per weighted student unit adjustment based on the baseline State/Local funding level.
Transition Minimum	Minimum funding per weighted student unit adjustment based on the baseline State/Local funding level. Cannot be less than baseline state/local funding.
Contribution from Property Tax	60 mill assumed contribution times Taxable Valuation.
Contribution from In-Lieu	0.75 of Tuition, County, REC, Telecommunications, Mobile Home and Other Local In-lieu revenue.
EFB Offset	Excess Ending Fund Balance offset.
Total State Aid	Total State Aid payment.
Total State/Local Funding	Total State Aid, Contribution from Property Tax and Contribution from In-Lieu
State /Local Funding per wsu	Total State/Local Funding divided by wsu.

HB1226 Minimum Local Effort

Representative Marvin E. Nelson, District 9

House Education Committee, Representative Mark S. Owens, Chairman

Committee members, HB1226 looks at the deduction from state aid imposed on the very poorest school districts in the state on the basis that since they have effectively no tax base, they should have money taken from them, like they do have a tax base.

If a school district doesn't have 20% of the average taxable base per student. The state pretends it does, multiplies that by 60 mills and deducts that from their Foundation Aid. This is what I call phantom land resulting in phantom money.

If you take a look at the State Equity report, you can pick out those school districts. They will show a taxable valuation of \$7481 per student. This is the 20% number. It is used like it is real.

I have included a spreadsheet showing the effect on the Impact Aid schools in 2017. I haven't updated it but did check enough to be able to tell you things really haven't changed much.

It shows the actual taxable valuation per student. I included the 9 Impact Aid schools hitting the transition maximum in 2017 and you can see when they get enough valuation, the deduction goes away. maximum.

So as we work across the sheet we start with the schools sorted by actual taxable valuation. Then the actual taxable valuation. And then we see how many mills equivalent on their taxable valuation is deducted from their Foundation Aid by the State. Belcourt actually get deducted more than the taxable valuation at 1054 mills.

Then we see the computed property tax, what 60 mills would actually produce.

Then we get what the reports say the schools received in 2017 in state and local funds when the formula was at \$9646, but wait, those numbers include the not actual money phantom money. So if you look at the last column, that's how much less per student the schools actually had than the reported number.

Deducting money from a school specifically because they are poor is offensive and should have never happened. The fiscal note says \$1.3 a year to correct this inequity. I ask for the committee's support in the elimination of the minimum local effort.

I should note that would seem a little higher than the Impact Aid schools would indicate, White Shield also have very little or no tax base and is also affected.

Treating these schools the same and simply deducting 60 mills multiplied by their actual taxable valuation is the fair and equitable thing to do in the formula.

2021 HOUSE STANDING COMMITTEE MINUTES

Education Committee Coteau AB Room, State Capitol

HB 1226
2/8/2021

Relating to the minimum local effort for school districts.
--

Chairman Owens called the meeting to order at **10:23 AM**. Present: Reps. Owens, Schreiber-Beck, Heinert, D. Johnson, M. Johnson, Longmuir, Marschall, Pyle, Richter, Hoverson, Simons, Zubke, Guggisberg and Hager.

Rep Zubke moved a **Do Not Pass**, seconded by **Rep Heinert**.

Roll call vote:

Representatives	Vote
Representative Mark S. Owens	Y
Representative Cynthia Schreiber-Beck	Y
Representative Ron Guggisberg	Y
Representative LaurieBeth Hager	Y
Representative Pat D. Heinert	Y
Representative Jeff A. Hoverson	Y
Representative Dennis Johnson	Y
Representative Mary Johnson	Y
Representative Donald Longmuir	Y
Representative Andrew Marschall	Y
Representative Brandy Pyle	Y
Representative David Richter	Y
Representative Luke Simons	Y
Representative Denton Zubke	Y

Motion carried. 12-2-0 **Rep. Zubke** is carrier.

Chairman Owens closed the hearing on HB 1226 at **10:26 AM**.

Bev Monroe, Committee Clerk

REPORT OF STANDING COMMITTEE

HB 1226: Education Committee (Rep. Owens, Chairman) recommends **DO NOT PASS** (12 YEAS, 2 NAYS, 0 ABSENT AND NOT VOTING). HB 1226 was placed on the Eleventh order on the calendar.