

## **Does your district receive \$\$ from the Bank Tax??**

**If it does, did you know that your most recent payment in March is the last payment you will receive....ever?** Many districts in North Dakota traditionally received a distribution (of varying amounts) from their counties as their share of the bank tax.

Prior to the most recent legislative session, the banks in ND would pay an alternate income tax. This tax would go into a large fund. These funds would then be distributed to the counties and were allocated back to all public entities (including schools). The amount of money in this fund would vary from year to year between \$9-15 million dollars for distribution. This March was the final distribution of this tax because the bank tax was abolished in the 2013 legislative session.

At the time it was repealed, the intention was to stabilize the fund through handling the taxes differently. A new fund was established which is directly tied to sales tax revenue as that was considered to be a more stable and predictable dollar amount. This new fund was created where about 8% of all sales tax collections were again to be distributed to the counties. The disbursement of the new fund will be handled quarterly with the first distribution occurring on July 1, 2014.

The difference is **how it is now distributed to the counties**. Rather than coming in a separate fund that was to be split among public entities, this new fund now goes to the counties through the county state aid distribution. That is where the glitch happened (and sadly nobody – even the tax office – realized in time how this could impact schools until it was already signed into law). This was not even noted on the fiscal impact as having an impact on our schools.

As you know, schools do not receive any of the county state aid distribution dollars. Hence, the counties are now getting as extra funding the dollars that the schools once were with regard to the bank tax, and the schools are now in the position that you must budget with a plan that does not include those dollars if you received them in the past.

NORTH DAKOTA COUNTIES  
FINANCIAL INSTITUTION TAX PAYMENTS  
2013-2014

Adams	
Barnes	Sargent
Benson	Sheridan
Billings	Sioux
Bottineau	Slope
Bowman	Stark
Burke	Steele
Burleigh	Stutsman
Cass	Towner
Cavalier	Traill
Dickey	Walsh
Divide	Ward
Dunn	Wells
Eddy	Williams
Emmons	
Foster	
Golden Valley	<b>Received 53</b>
Grand Forks	<b>Outstanding 0</b>
Grant	
Griggs	<b>Total Co's 53</b>
Hettinger	
Kidder	
LaMoure	
Logan	
McHenry	
McIntosh	
McKenzie	
McLean	
Mercer	
Morton	
Mountrail	
Nelson	
Oliver	
Pembina	
Pierce	
Ramsey	
Ransom	
Renville	
Richland	
Rolette	
	<b><u>TOTAL</u></b>
	<b>Amount Received</b>
	<b>by School Districts</b>
	<b>for <u>2013</u>:</b>
	<b>\$6,063,352.76</b>
	<b><u>TOTAL</u></b>
	<b>Amount Received</b>
	<b>By School Districts</b>
	<b>for <u>2014</u>:</b>
	<b>\$8,717,115.98</b>

**FINANCIAL INSTITUTION TAX PAYMENTS  
RECEIVED BY  
ND SCHOOL DISTRICTS**

**COUNTY: Adams County**

	<b>Received 2013</b>	<b>Received 2014</b>
<b>SCHOOL:</b> Hettinger	\$16,091.18	\$23,448.45

**COUNTY: Barnes County**

	<b>Received 2013</b>	<b>Received 2014</b>
<b>SCHOOL:</b> Valley City	\$111,541.11	\$162,540.38
Maple Valley	\$3,853.07	\$5,614.78
Litchville-Marion	\$10,537.19	\$15,355.05
Barnes County North	\$4,922.84	\$7,173.69

**COUNTY: Benson County**

	<b>Received 2013</b>	<b>Received 2014</b>
<b>SCHOOL:</b> Leeds	\$9,050.67	\$13,188.84
Maddock	\$4,181.40	\$6,093.22
Minnewaukan	\$7,832.11	\$11,413.14

**COUNTY: Billings County**

	<b>Received 2013</b>	<b>Received 2014</b>
<b>SCHOOL:</b> Billings County SD	\$971.67	\$1,415.95

**COUNTY: Bottineau County**

	<b>Received 2013</b>	<b>Received 2014</b>
<b>SCHOOL:</b> Bottineau	\$89,970.94	\$131,107.79
Mohall	\$4,258.10	\$6,205.01
Westhope	\$15,410.23	\$22,456.15
Newburg	\$2,284.54	\$3,329.08
TGU	\$1,093.31	\$1,593.20

**COUNTY: Bowman County**

	<b>Received 2013</b>	<b>Received 2014</b>
<b>SCHOOL:</b> Bowman	\$55,692.04	\$81,155.77
Scranton	\$5,594.76	\$8,152.83

**COUNTY: Burke County**

	<b>Received 2013</b>	<b>Received 2014</b>
<b>SCHOOL:</b> Bowbells	\$9,583.20	\$13,964.88
Burke Central	\$1,731.71	\$2,523.49
Powers Lake	\$19,985.90	\$29,123.93

<b>COUNTY: Burleigh County</b>			
		<b>Received 2013</b>	<b>Received 2014</b>
<b>SCHOOL:</b>	Bismarck	\$409,341.73	\$587,545.23
	Wing	\$446.31	\$640.60
<b>COUNTY: Cass County</b>			
		<b>Received 2013</b>	<b>Received 2014</b>
<b>SCHOOL:</b>	Fargo	\$1,314,087.04	\$1,914,915.98
	Kindred	\$10,700.53	\$15,593.03
	Maple Valley	\$1,086.96	\$1,583.94
	West Fargo	\$127,246.85	\$185,426.86
	Central Cass	\$59,662.06	\$86,940.84
	Northern Cass	\$23,840.67	\$34,741.14
	Page	\$72.46	\$105.60
<b>COUNTY: Cavalier County</b>			
		<b>Received 2013</b>	<b>Received 2014</b>
<b>SCHOOL:</b>	Langdon	\$29,620.30	\$39,210.21
	Munich	\$17,176.61	\$16,010.35
<b>COUNTY: Dickey County</b>			
		<b>Received 2013</b>	<b>Received 2014</b>
<b>SCHOOL:</b>	Ellendale	\$26,181.60	\$57,830.52
	Oakes	\$29,701.20	\$65,604.70
<b>COUNTY: Divide County</b>			
		<b>Received 2013</b>	<b>Received 2014</b>
<b>SCHOOL:</b>	Divide County SD		\$67,162.37
<b>COUNTY: Dunn County</b>			
		<b>Received 2013</b>	<b>Received 2014</b>
<b>SCHOOL:</b>	Killdeer	\$16,336.93	\$23,806.56
	Halliday	\$7,571.57	\$11,033.47
<b>COUNTY: Eddy County</b>			
		<b>Received 2013</b>	<b>Received 2014</b>
<b>SCHOOL:</b>	New Rockford Sheyenne School	\$8,384.08	\$12,217.49
<b>COUNTY: Emmons County</b>			
		<b>Received 2013</b>	<b>Received 2014</b>
<b>SCHOOL:</b>	Linton	\$30,001.79	\$43,719.33
	Strasburg	\$24,230.48	\$35,309.23
	Hazelton	\$13,381.01	\$19,499.13

<b>COUNTY:</b>	<b>Foster County</b>		
		<b>Received 2013</b>	<b>Received 2014</b>
<b>SCHOOL:</b>	Carrington	\$46,193.52	\$67,314.31
	Midkota	\$2,133.51	\$3,109.00
	New Rockford	\$0.00	\$0.00
	Kensal	\$0.00	\$0.00

<b>COUNTY:</b>	<b>Golden Valley County</b>		
		<b>Received 2013</b>	<b>Received 2014</b>
<b>SCHOOL:</b>	Beach	\$18,970.01	\$27,643.55
	Golva	\$8,890.72	\$12,955.78

<b>COUNTY:</b>	<b>Grand Forks County</b>		
		<b>Received 2013</b>	<b>Received 2014</b>
<b>SCHOOL:</b>	Grand Forks	\$466,422.95	\$679,682.71
	Larimore	\$23,563.31	\$34,337.02
	Thompson	\$381.51	\$555.95
	Midway	\$1,634.36	\$2,381.63
	Northwood	\$34,656.44	\$50,502.20

<b>COUNTY:</b>	<b>Grant County</b>		
		<b>Received 2013</b>	<b>Received 2014</b>
<b>SCHOOL:</b>	Carsonn	\$10,245.27	\$14,929.95
	E/NL	\$12,198.15	\$17,775.79

<b>COUNTY:</b>	<b>Griggs County</b>		
		<b>Received 2013</b>	<b>Received 2014</b>
<b>SCHOOL:</b>	Griggs County Central	\$48,784.25	\$71,089.57
	Midkota	\$6,113.46	\$8,908.70

<b>COUNTY:</b>	<b>Hettinger County</b>		
		<b>Received 2013</b>	<b>Received 2014</b>
<b>SCHOOL:</b>	Mott/Regent	\$17,511.78	\$25,518.60
	New England	\$4,794.02	\$6,985.96

<b>COUNTY:</b>	<b>Kidder County</b>		
		<b>Received 2013</b>	<b>Received 2014</b>
<b>SCHOOL:</b>	Kidder County SD	\$19,326.79	\$28,163.46
	Robinson SD	\$6,081.74	\$8,862.45

<b>COUNTY:</b>	<b>LaMoure County</b>		
		<b>Received 2013</b>	<b>Received 2014</b>
<b>SCHOOL:</b>	LaMoure	\$19,197.51	\$27,975.13
	Edgeley	\$8,859.20	\$12,909.86
	Marion	\$8,192.11	\$11,937.79
	Kulm	\$6,260.96	\$9,123.68

<b>COUNTY:</b>	<b>Logan County</b>		
		<b>Received 2013</b>	<b>Received 2014</b>
<b>SCHOOL:</b>	Napolean	\$26,520.08	\$38,645.70
	Kulm	\$657.37	\$957.94
	Gackle/Streeter	\$9,241.06	\$13,466.30

<b>COUNTY:</b>	<b>McHenry County</b>		
		<b>Received 2013</b>	<b>Received 2014</b>
<b>SCHOOL:</b>	Anamoose	\$1,650.83	\$2,405.63
	Drake	\$4,771.89	\$6,953.71
	TGU	\$16,818.85	\$24,508.82
	Velva	\$8,444.28	\$12,305.20

<b>COUNTY:</b>	<b>McIntosh County</b>		
		<b>Received 2013</b>	<b>Received 2014</b>
<b>SCHOOL:</b>	Ashley	\$37,506.11	\$54,654.80
	Wishek	\$23,790.19	\$34,667.63
	Zeeland	\$3,686.43	\$5,371.96

<b>COUNTY:</b>	<b>McKenzie County</b>		
		<b>Received 2013</b>	<b>Received 2014</b>
<b>SCHOOL:</b>	McKenzie County SD	\$66,844.05	\$97,406.77

<b>COUNTY:</b>	<b>McLean County</b>		
		<b>Received 2013</b>	<b>Received 2014</b>
<b>SCHOOL:</b>	Wilton	\$14,063.68	\$20,493.94
	Washburn	\$16,382.68	\$23,873.23
	Underwood	\$10,441.94	\$15,216.25
	Max	\$6,035.30	\$8,794.78
	Garrison	\$39,092.76	\$56,966.91
	Velva	\$614.65	\$895.69
	Turtle Lake/Mercer	\$8,387.06	\$12,221.82

<b>COUNTY:</b>	<b>Mercer County</b>		
		<b>Received 2013</b>	<b>Received 2014</b>
<b>SCHOOL:</b>	Center-Stanton	\$2,524.83	\$3,679.25
	Hazen	\$20,036.36	\$29,197.47
	Beulah	\$71,957.45	\$104,858.10

<b>COUNTY:</b>	<b>Morton County</b>		
		<b>Received 2013</b>	<b>Received 2014</b>
<b>SCHOOL:</b>	Mandan	\$73,681.41	\$107,370.31
	Solen	\$2,535.92	\$3,695.41
	Little Heart	\$1,746.14	\$2,544.52
	New Salem	\$9,474.31	\$13,806.19
	Hebron	\$3,681.12	\$5,364.22
	Sweet Briar	\$599.41	\$873.46
	Flasher	\$4,071.71	\$5,933.40
	Glen Ullin	\$7,935.18	\$11,563.34

<b>COUNTY:</b>	<b>Mountrail County</b>		
		<b>Received 2013</b>	<b>Received 2014</b>
<b>SCHOOL:</b>	New Town	\$23,991.12	\$34,960.44
	Stanley	\$50,487.55	\$73,571.68
	Parshall	\$21,813.05	\$31,786.49
	Lewis & Clark	\$1,741.73	\$2,538.08

<b>COUNTY:</b>	<b>Nelson County</b>		
		<b>Received 2013</b>	<b>Received 2014</b>
<b>SCHOOL:</b>	Dakota Prairie	\$26,485.33	\$30,461.25
	Lakota	\$12,478.84	\$13,899.76

<b>COUNTY:</b>	<b>Oliver County</b>		
		<b>Received 2013</b>	<b>Received 2014</b>
<b>SCHOOL:</b>	Center-Stanton	\$10,467.80	\$15,253.92

<b>COUNTY:</b>	<b>Pembina County</b>		
		<b>Received 2013</b>	<b>Received 2014</b>
<b>SCHOOL:</b>	Cavalier	\$65,585.58	\$95,572.88
	Valley-Edinburg	\$1,464.08	\$2,133.50
	Drayton	\$23,832.05	\$34,728.63
	St. Thomas	\$3,334.86	\$4,859.64
	North Border	\$43,488.74	\$63,372.84

<b>COUNTY:</b>	<b>Pierce County</b>		
		<b>Received 2013</b>	<b>Received 2014</b>
<b>SCHOOL:</b>	Rugby	\$56,035.34	\$81,656.04

<b>COUNTY:</b>	<b>Ramsey County</b>		
		<b>Received 2013</b>	<b>Received 2014</b>
<b>SCHOOL:</b>	Devils Lake	\$95,838.38	\$115,165.00
		\$4,440.70	\$7,048.77
		\$1,435.49	\$1,916.29

<b>COUNTY:</b>	<b>Ransom County</b>		
		<b>Received 2013</b>	<b>Received 2014</b>
<b>SCHOOL:</b>	Lisbon	\$19,357.50	\$28,208.20
	Fort Ransom	\$16,308.84	\$23,322.79
	Enderlin	\$40,500.80	\$59,018.75
<b>COUNTY:</b>	<b>Renville County</b>		
		<b>Received 2013</b>	<b>Received 2014</b>
<b>SCHOOL:</b>	MLS	\$13,675.34	\$19,928.03
	Glenburn	\$3,857.15	\$5,620.73
<b>COUNTY:</b>	<b>Richland County</b>		
		<b>Received 2013</b>	<b>Received 2014</b>
<b>SCHOOL:</b>	Wyndmere	\$1,432.03	\$2,086.79
	Fairmount	\$4,679.32	\$6,818.82
	Lidgerwood	\$25,587.33	\$37,286.47
	Hankinson	\$13,535.41	\$19,724.12
	Wahpeton	\$112,690.33	\$164,215.06
<b>COUNTY:</b>	<b>Rolette County</b>		
		<b>Received 2013</b>	<b>Received 2014</b>
<b>SCHOOL:</b>	Dunseith	\$17,771.91	\$25,897.65
	Mt. Pleasant	\$30,486.25	\$44,425.29
	Rolette	\$8,242.12	\$12,010.62
<b>COUNTY:</b>	<b>Sargent County</b>		
		<b>Received 2013</b>	<b>Received 2014</b>
<b>SCHOOL:</b>	Milnor	\$20,931.45	\$33,774.57
	North Sargent at Gwinner	\$22,787.68	\$30,901.83
	Sargent Central at Forman	\$23,905.55	\$33,867.91
<b>COUNTY:</b>	<b>Sheridan County</b>		
		<b>Received 2013</b>	<b>Received 2014</b>
<b>SCHOOL:</b>	McClusky	\$10,229.53	\$14,906.72
	Goodrich	\$6,702.11	\$9,766.47
<b>COUNTY:</b>	<b>Sioux County</b>		
		<b>Received 2013</b>	<b>Received 2014</b>
<b>SCHOOL:</b>	Selfridge	\$315.90	\$460.34
<b>COUNTY:</b>	<b>Slope County</b>		
		<b>Received 2013</b>	<b>Received 2014</b>
<b>SCHOOL:</b>		\$0.00	\$0.00

<b>COUNTY:</b>	<b>Starke County</b>		
		<b>Received 2013</b>	<b>Received 2014</b>
<b>SCHOOL:</b>	Dickinson	\$184,468.77	\$271,753.00
	Belfield	\$15,215.03	\$23,058.77
	Richardton-Taylor	\$14,761.77	\$21,511.20

<b>COUNTY:</b>	<b>Steele County</b>		
		<b>Received 2013</b>	<b>Received 2014</b>
<b>SCHOOL:</b>	Finley-Sharon	\$22,908.63	\$33,383.00
	Hope	\$5,754.54	\$8,385.66

<b>COUNTY:</b>	<b>Stutsman County</b>		
		<b>Received 2013</b>	<b>Received 2014</b>
<b>SCHOOL:</b>	Jamestown	\$166,834.01	\$243,114.52
	Medina	\$3,400.60	\$4,955.44
	Kensal	\$2,059.60	\$3,001.30
	Gackle/Streeter	\$2,565.41	\$3,738.38

<b>COUNTY:</b>	<b>Towner County</b>		
		<b>Received 2013</b>	<b>Received 2014</b>
<b>SCHOOL:</b>	North Star	\$25,610.34	\$37,320.02

<b>COUNTY:</b>	<b>Traill County</b>		
		<b>Received 2013</b>	<b>Received 2014</b>
<b>SCHOOL:</b>	Central Valley	\$759.40	\$1,106.62
	Hatton	\$9,487.04	\$13,824.72
	Hillsboro	\$11,671.56	\$17,008.07
	MayPort CG	\$34,398.68	\$50,126.58

<b>COUNTY:</b>	<b>Walsh County</b>		
		<b>Received 2013</b>	<b>Received 2014</b>
<b>SCHOOL:</b>	Grafton	\$121,926.90	\$83,670.67
	Fordville-Lankin	\$12,875.66	\$8,835.75
	Minto	\$17,667.64	\$12,124.18
	Midway	\$3,403.65	\$2,335.71
	Valley-Edinburg	\$12,181.49	\$8,359.38
	Park River	\$49,151.43	\$33,729.50
	Adams	\$6,717.74	\$4,609.95

<b>COUNTY:</b>	<b>Ward County</b>		
		<b>Received 2013</b>	<b>Received 2014</b>
<b>SCHOOL:</b>	Minot	\$354,324.72	\$516,330.48
	Lewis & Clark	\$6,504.65	\$9,478.73
	Kenmare	\$45,542.76	\$66,365.58
	United	\$2,301.36	\$3,353.60

**COUNTY: Wells County**

	<b>Received 2013</b>	<b>Received 2014</b>
<b>SCHOOL:</b> Fessenden-Bowdon	\$9,480.78	\$13,815.63
Pleasant Valley	\$807.17	\$1,176.22
Harvey	\$64,011.51	\$93,279.12
Sykeston	\$343.86	\$501.08

**COUNTY: Williams County**

	<b>Received 2013</b>	<b>Received 2014</b>
<b>SCHOOL:</b> Williston	\$204,888.30	\$298,568.14
Nesson	\$5,117.26	\$7,456.99
Tioga	\$23,032.54	\$33,563.57