

1999 SENATE EDUCATION

SB 2422

1999 SENATE STANDING COMMITTEE MINUTES

BILL/RESOLUTION NO. SB2422

Senate Education Committee

Conference Committee

Hearing Date February 8, 1999

Tape Number	Side A	Side B	Meter #
2		x	753-2650
2		x	4998-end
3	x		0-370

Committee Clerk Signature *Jinda Christman*

Minutes:

Hearing opened on SB2422.

SENATOR TALLACKSON, District 16 introduced SB2422. Explained the bill which raises the per student payment in the next two years. No written testimony.

SENATOR WANZEK : What percentage are we at now when you include all those payments.

SENATOR TALLACKSON: About 42%.

SENATOR FREBORG : Maybe a little bit higher, very close.

Testimony in Favor: Howard Snortland, AARP (No written testimony)

Testimony in Favor: Ron Torgeson, ND Council of Education Leaders. No written testimony.

Testimony in Favor: Max Laird, President of NDEA. No written testimony.

SENATOR FREBORG : Any ideas on what we can do to raise the 32 million.

SENATOR TALLACKSON: Raise the income tax, pass HB1449. This bill provides 81 million dollars.

SENATOR FREBORG : You're saying we should designate 34 million out of that HB if it should pass, to go to this.

SENATOR TALLACKSON: Yes

SENATOR FREBORG : Would you support removing the exemptions on groceries.

SENATOR TALLACKSON: Exemptions, I think they should be looked at closely. Think there are too many. I'd like to see a complete study.

SENATOR COOK : Are you not saying that the present level is 51.9%.

Jerry Coleman, DPI Called to the podium to answer questions.

This bill sets the state funding level for elementary and secondary at 55% of what is called the cost of education and that is defined in the statute. What is included in that amount comes from page 53 on finance facts, I used the most recent financial data we have available, the 97-98 school year. What is included in cost of education is regular, special education, vocational education, administration, plant operation and instructional costs. Part of that instruction would be teachers. What is not included in that figure is transportation, extra curricular activities, debt service, capital projects, tuition, and transfers. Used 97-98 as the cost of education figure for one year and then doubled it to get the biennium to compare it to what was appropriated in the Governor's budget. Puts us at 51.9% using those funding sources.

SENATOR COOK : Have you ever worked it backwards to determine the average local percentage of the total cost of education.

Jerry: No I haven't. Not sure I can show that. I'll make an attempt.

SENATOR COOK : One of my concerns. We hear there are other expenditures. Teacher teaches half days in two schools. The dollars that school B pays to school A, the teacher's time, does that not show up in other areas and are we counting it twice.

Jerry: If handled properly we should not be counting twice. If sharing teachers they should show that as a consortium activity.

SENATOR WANZEK : Why don't we include transportation, it is state aid, or is it because in your cost of education you are not including transportation cost, when you compare the state to the total cost.

Jerry: It is defined in the statute. It is excluded as is capital expenditure and extra curricular.

SENATOR WANZEK : Then when we compare that state aid number to the total cost (only instructional cost).

Jerry: Yes. Numbers I put in I used to compare the numbers.

SENATOR WANZEK : Your total costs excludes transportation, special education, extra curricular.

SENATOR KELSH : If we included them we would end up at about 43%.

SENATOR FREBORG : How about technology money.

Jerry: Technology would be included in the cost of education.

SENATOR FREBORG: Is that predicted to be done in the next biennium.

SENATOR O'CONNELL : How many weighting units do we have then.

SENATOR COOK : Weighting units are 117,996. What are the two total enrollment numbers used to determine foundation aid.

Jerry: we used 113,225 for fall.

SENATOR COOK : What do you think our surplus will be at the end of the next two years.

SENATOR KELSH : Could you provide us with what actually goes into the cost of education.

Could you get us a list.

Jerry: I can do that.

Hearing on SB2422 closed.

Discussion:

SENATOR WANZEK : How do we determine the cost of education.

SENATOR FREBORG : By using criteria in the bill.

SENATOR WANZEK : Are we comparing the state payments to what.

SENATOR FLAKOLL : Per student payment of x amount, if you are looking at 55% is actually determined by a different set of criteria than the 2129.

SENATOR FREBORG : Those payment would be adjusted according to how much money it would take to raise it to 55% I'm assuming.

SENATOR WANZEK : Move a DO NOT PASS on SB2422.

SENATOR COOK : 2nd

Vote: 4 Yes 3 No

CARRIER: SENATOR FREBORG

FISCAL NOTE

(Return original and 14 copies)

Bill/Resolution No.: SB 2422 Amendment to: _____

Requested by Legislative Council Date of Request: 01/27/99

- Please estimate the fiscal impact (in dollar amounts) of the above measure for state general or special funds, counties, cities, and school districts.

Narrative:

This bill sets the state funding level for elementary and secondary education at 55% of the cost of education. For purposes of this note, the 1997-98 educational cost per student reported on page 51 of the January 1999 School Finance Facts publication (the most recent available) was used to establish the biennial requirement (\$526.8 million x 2 = \$1053.6 million). Fifty-five percent totals \$579.5 million.

The total funds appropriated in the Exec. Recommendation for per student foundation aid, special education, vocational education at the secondary level was \$547.1 million. The additional funding required would be \$32.4 million (\$579.4 - \$547.0).

- The per student payment would increase to \$2,263 and \$2,360 with \$32.4 million additional funding.
State fiscal effect in dollar amounts:

1997-99 Biennium		1999-2001 Biennium		2001-03 Biennium	
General Fund	Special Fund	General Fund	Special Funds	General Fund	Special Funds

Revenues:

Expenditures: **32,400,000** **32,400,000**

- What, if any, is the effect of this measure on the appropriation for your agency or department:
 - For rest of 1997-99 biennium: _____
 - For the 1999-2001 biennium: _____ 32,400,000
 - For the 2001-03 biennium: _____ 32,400,000

- County, City, and School District** fiscal effect in dollar amounts:

1997-99 Biennium			1999-2001 Biennium			2001-03 Biennium		
Counties	Cities	School Districts	Counties	Cities	School Districts	Counties	Cities	School Districts
					32,400,000			32,400,000

If additional space is needed, attach a supplemental sheet.

Signed 

Typed Name Jerry Coleman

Department ND Dept of Public Instruction

Date Prepared: 01/27/99

Phone Number 328-4051

SB 2422 Fiscal Note

Per Student Foundation Aid and Transp	475,906,259	
less Transportation	(36,000,000)	
Special Education	44,600,000	
Vocational	9,000,000	
Tuition Apportionment	53,528,217	
Total Appropriation - Exec. Rec.	<u>547,034,476</u>	_1. Executive budget recommendation

1997-98 Cost of Education	526,786,165	_2. 1999 School Finance Facts; page 51
Biennium	<u>1,053,572,330</u>	51.9%
55% of Cost of Education	<u>579,464,782</u>	55.0%

Additional needed	<u><u>32,430,306</u></u>	
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REPORT OF STANDING COMMITTEE (410)
February 8, 1999 5:46 p.m.

Module No: SR-25-2244
Carrier: Freborg
Insert LC: . Title: .

REPORT OF STANDING COMMITTEE

SB 2422: Education Committee (Sen. Freborg, Chairman) recommends **DO NOT PASS**
(4 YEAS, 3 NAYS, 0 ABSENT AND NOT VOTING). SB 2422 was placed on the
Eleventh order on the calendar.

1999 TESTIMONY

SB 2422

To: Senate Education

From: Jerry Coleman, Assistant Director ^{JL}
School Finance and Organization

Re: Descriptions for School District Revenue and Expenditures

Date: February 10, 1999

The following are descriptions of some of the ways to look at the funding make-up of public schools in North Dakota. This information structure can be seen on the summary of facts information presented in the School Finance Facts publication (ATTACHMENT 1).

Historical Per Pupil Expenditure, Pupil Payment, Tuition Apportionment and Mill Deduct Data (ATTACHMENT 2)

This schedule shows the relationship of net state per pupil aid (base student payment plus tuition apportionment minus the mill deduct per student) to the total cost of education per pupil over time. It does not consider all state aid (e.g., transportation, summer school, special education or vocational education).

In the 1997-98 school year, 42% of the educational cost per student came from the state in the form of per pupil and tuition apportionment payments.

General Fund Revenues (Fund Group 1) (ATTACHMENT 3)

School districts report their general fund revenues by five major sources—local, county, state, federal and other. Multi-district cooperative programs for special education and vocational education report this information separately.

In the 1997-98 school year, 44% of the revenue reported by school districts was from state sources.

Cost of Education Expenditures

The cost of education includes the expenditures for instruction, administration and plant operation costs for the school district. This covers the regular, federal, vocational and special education expenditures. Generally, school district expenditures are not identified to the source of the revenue. The exception is restricted federal grant programs.

Computing the percentage of cost of education expenditures that comes from state sources requires specific identification of the state sources to include. For example, SB 2422 required that the per student student payment must be based on the total biennial appropriation for per student foundation aid payments, special education, vocational education at the elementary and secondary level, and tuition apportionment that at least equals 55% of the statutory definition of the cost of education.

The calculation for the fiscal note for SB 2422 is attached (ATTACHMENT 4). The state sources identified in the bill make up 52% of the cost of education.

Fund Group 1 Expenditures

Fund Group 1 expenditures include the cost of education expenditures above plus all other general fund expenditures of the district, including transportation, extracurricular, capital projects, debt service, transfers, tuition and other programs.

Fund Groups 2- 7

These are separate funds of the school district used to account for special reserves, capital projects, debt service, food service, student activities and trust and agency activities not accounted for in the general fund (fund group 1).

DEPARTMENT OF PUBLIC INSTRUCTION
 DR. WAYNE G. SANSTEAD, SUPERINTENDENT
 Bismarck, North Dakota

SUMMARY OF FACTS

PUBLIC SCHOOL DISTRICTS

AS OF JUNE 30, 1998

Type of School Districts (Fall of 1998)

High School Districts	180
Graded Elementary Districts	39
One-Room Rural Districts	10
Districts not operating school	2
 Total Number of School Districts	 231

Full Time Admin. and Instr. Personnel

	No. of Positions	Average Salary
Administrators	175	\$51,569
Sec. Teachers	2,709	27,847
Elem. Teachers	4,790	28,415
One-Room Rural	14	19,576
Other Instr. Staff	756	28,421
 Total	 8,444	 \$29,735

Type of School Plants in Session (Fall of 1998)

Elementary Schools	196
Middle Level/Junior High Schools	24
Senior High Schools	32
Elem./Sec. Combination	159
One Teacher Schools	14

Cost of Ed. & Avg. Cost Per Pupil in A.D.M.

	Cost of Education	Cost Per Pupil
Presch. Sp. Ed.	\$ 5,313,207.16	\$6,399.60
Kindergarten	\$ 22,042,820.24	\$2,671.77
Elementary 1-6	\$232,315,845.32	\$4,538.38
Elementary 7-8	\$ 80,564,471.44	\$4,280.21
Elementary 1-8	\$312,880,316.76	\$4,468.97
Elementary K-8	\$334,923,137.00	\$4,279.51
Secondary 9-12	\$186,549,821.17	\$4,795.11
All Pupils	\$526,786,165.33	\$4,464.43

Types of Units and Centers in Session (Fall of 1998)

Multidistrict Sp. Ed. Units	31
Vocational Centers	7

Cost of Education Figures Include Per Pupil Cost Expenditures from the Public School District, Special Education Units and Vocational Education Centers.
 Based on Average Daily Membership.

Average Daily Membership 117,996.38
 For Tuition Purposes \$238.32 is added.

Enrollment by Types of Schools (Fall of 1998)

Kindergarten	7,917
One-Room Rural Schools	82
Elementary Schools	68,193
Secondary Schools	37,737
 Total Enrollment K-12	 113,929

Graduates

High School	8670
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Transportation

No. of Pupils Transported	48,445.00
Cost of Transportation	\$ 28,371,324.50
Average Trans. Cost Per Pupil	585.64
Average Cost of Trans. Per Mile	1.18
 Total Annual Mileage	 24,025,594.20

Census - Enumeration

Age	1995	1997
Birth to 5	49,038	45,234
6-17	120,966	121,708
 Total	 170,004	 166,942

<u>Taxable Valuation</u> 1996-97	\$1,107,165,252
1997-98	\$1,148,999,564
1998-99	\$1,189,838,388

Valuation of Buildings and Equipment

\$1,191,178,838.00

FUND GROUP - 1

RECEIPTS

Local Sources--42.49

Taxes	\$221,807,709
Tuition	24,631,553
Transportation	427,678
In Lieu of Taxes	234,802
Other Revenue	16,459,244
Total	263,560,986

County Sources--01.16%

Oil and Gas	3,872,371
Coal Production	2,342,558
Coal Conversion	856,302
Other Revenue	132,771
Total	7,204,002

State Sources--44.26%

Tuition Apportionment	\$ 26,276,358
Pupil Aid	207,649,213
Transportation Aid	17,583,138
Vocational Education	3,082,664
Special Education	14,925,800
Other Revenue	5,030,797
Total	274,547,970

Federal Sources--11.26%

\$ 69,815,959

Other Sources--00.83%

5,138,859

EXPENDITURES

Regular Instructional Programs

Kindergarten	\$ 9,526,102
Elementary	142,821,119
7th & 8th Grade	48,636,445
Secondary (9-12)	100,432,907
Total	301,416,573

Federal Programs

Title I	\$ 19,040,283
Innovative Education	1,214,490
Bilingual	1,263,412
Gifted/Talented	-----
Title II	1,142,034
Nutrition Ed. & Training Prog.	8,615
Indian Education	894,594
Other Federal	2,337,231
Drug Free	1,810,470
Headstart/Early Childhood	-----
Total	27,711,129

Undistributed

Improvement of Instr.	\$ 2,603,037
Instructional Media	11,542,050
Other Support Staff Ser.	1,413,668
School Board	8,498,277
Exec. Administration	14,781,089
Special Area Admin.	1,580,742
Support Ser. Business	7,742,380
Operation & Maintenance	53,883,068
Central Support	2,594,347
Other Support Ser.	930,348
Total	105,569,006

Other Programs/Services

Student Transportation Facility/Construction	\$ 25,851,223
Ser Provided Another LEA	5,217
Extracurricular Trans.	2,623
Extracurricular Activities	1,516,593
Adult Education	10,938,432
Community Services	1,565,755
Food Service	2,418,893
Other Enterprise Ser.	2,515,365
Total	357,066
	53,104,602

Tuition/Assessments

Preschool Special Ed. Tuition	\$ 63,836
Kindergarten Tuition	498,394
Elementary (1-6) Tuition	13,294,148
7th & 8th Grade Tuition	1,336,571
Secondary (9-12) Tuition	5,252,440
Special Education Tuition	14,597,672
Vocational Education Tuition	1,483,075
Special Education Trans.	60,227
Vocational Education Trans.	19,350
Total	36,606,344

Other Uses

Debt Service	\$ 2,295,693
Transfers	7,014,343
Other	6,612
Total	9,316,648

Special Programs

Special Education	\$ 49,753,793
Vocational Education	23,358,215

RECAP - FUND GROUP 1

Beginning Balance	\$108,658,054
Revenue	\$620,267,775
Expenditures	\$604,534,506
Ending Balance	<u>\$124,391,323</u>

Cooperative Programs

Special Education - Multidistrict

Beginning Balance	\$ 3,661,265
Revenue	\$ 24,899,751
Expenditures	\$ 25,044,151
Ending Balance	<u>\$ 3,516,865</u>

Vocational Education - Multidistrict Centers

Beginning Balance	\$ 958,204
Revenue	\$ 4,485,859
Expenditures	\$ 4,617,136
Ending Balance	<u>\$ 826,927</u>

INDEBTEDNESS

Bonds	\$143,941,701
Cert. of Indebtedness	\$ 4,819,465
Construction Fund	\$ 35,441,383
Total Indebtedness	<u>\$184,202,549</u>

FUND GROUP 1 - SPECIAL EDUCATION EXPENDITURES

	District Expenditures	Cooperative Multidistrict	Total
Preschool Special Education	\$ 3,799,391	\$ 822,918	\$ 4,622,309
Educable Mentally Handicapped	8,092,257	1,331,465	9,423,722
Trainable Mentally Handicapped	2,305,440	278,602	2,584,042
Hearing Impaired	867,886	206,876	1,074,762
Deaf	---	24,495	24,495
Deaf-Blind	---	---	---
Visually Handicapped	387,398	96,731	484,129
Speech Impaired	6,473,653	2,097,983	8,571,636
Physically Impaired	179,192	5,527	184,719
Autism	189,211	29,692	218,903
Traumatic Brain Injury	27,852	---	27,852
Other Health Impaired	91,978	43,061	135,039
Emotionally Disturbed	4,575,680	566,998	5,142,678
Learning Disabled	11,437,607	3,817,806	15,255,413
Multiple Handicapped	875,301	441,457	1,316,758
Gifted and Talented	1,655,916	47,042	1,702,958

Undistributed

Social Work	\$ 506,600	\$ 473,694	\$ 980,294
Counseling Services	232,937	52,773	285,710
Adaptive Physical Ed.	99,356	32,544	131,900
Psychological Ser./Testing	1,219,471	747,712	1,967,183
Audiology	73,547	377,919	451,466
Speech Pathology	68,733	259,968	328,701
Medical Ser. Diag. & Eval.	1,728	85,805	87,533
Occupational Therapy	876,090	566,531	1,442,621
Physical Therapy	440,159	241,353	681,512
Other Student Support Ser.	1,219,698	638,397	1,858,095
Support Ser. Instr. Staff	292,172	632,295	924,467
Governance Board	---	234,945	234,945
Special Area Admin. Ser.	1,096,057	2,185,339	3,281,396
Support Service-Business	33,575	396,375	429,950
Operation & Maint. of Plant	3,991	95,357	99,348
Support Service-Central	64,384	203,097	267,481
Other Support Services	481,023	347,553	828,576
Student Tran. Service	1,801,934	563,110	2,365,044
Boarding Care Service	283,576	92,437	376,013
Services Provided Another LEA	---	813,403	813,403
Facility Acquisition/Constr.	---	15,096	15,096
Special Ed. Tuition	---	6,177,795	6,177,795
Total Expenditures	\$ 49,753,793	\$ 25,044,151	\$ 74,797,944

FUND GROUP 1 - VOCATIONAL EDUCATION EXPENDITURES

	District Expenditures	Cooperative Multidistrict	Total
Agriculture	\$ 3,327,784	\$ 267,789	\$ 3,595,573
Distributive Education	626,998	165,909	792,907
Health Occupations	562,999	120,893	683,892
H. E. Consumer & Homemaking	4,427,616	83,678	4,511,294
Industrial Arts	3,969,131	69,661	4,038,792
Office Occupations	4,011,805	225,996	4,237,801
Trades & Industrial Occupation	2,021,237	669,363	2,690,600
Vocational Guidance	1,231,233	469,389	1,700,622
Diversified Coop Programs	133,854	87,761	221,615
JTPA (Classroom)	30,542	4,091	34,633
Special Projects	501,225	668,818	1,170,043
Vocational Special Needs	1,068,996	46,645	1,115,641

Undistributed

Improvement of Instruction	\$ 120,263	\$ 32,191	\$ 152,454
Governance Board	---	223,745	223,745
Special Area Administration	616,694	338,280	954,974
Business	3,539	57,642	61,181
Operation/Maintenance	185,727	516,283	702,010
Student Transportation Ser.	152,350	2,708	155,058
Other Support Service	40,541	110,544	151,085
Adult Education	325,680	420,130	745,810
Payt. to Member District	---	35,620	35,620
Construction Services	---	---	---
Total Expenditures	\$ 23,358,214	\$ 4,617,136	\$ 27,975,350

FUND GROUPS 2 - 7

FUND GROUP 2 - SPECIAL RESERVE

Beginning Balance \$ 8,794,230

REVENUE

Special Reserve Levy 471,072
Other Tax Revenue 61
Lieu of Taxes ---
Interest on Investments 417,443
Interfund Transfers 201,437
Loan Repayments 643,238
Total 1,733,251

EXPENDITURES

Transfer to Other Funds 1,463,058
Ending Balance \$ 9,064,423

FUND GROUP 3 - CAPITAL PROJECTS

Beginning Balance \$ 24,745,200

REVENUE

Building Fund 10,927,028
P.L. 81-815 Constr. Aid 378,974
Special Assessments 1,228,404
Other Tax Revenue 184,590
Other Local Revenue 891,270
Lieu of Taxes 699,842
Interest on Investments 1,329,555
Sale of Bonds 32,956,125

Interfund Transfers 795,491
School Construction Loans 4,478,126
Grants 189,180
Other 2,379,148
Total 56,437,733

EXPENDITURES

Fac. Acquisition/Constr. 28,915,627
School Constr. Repayts. 2,527,666
Transfer to Other Funds 13,954,516
Total 45,397,809
Ending Balance \$ 35,785,124

FUND GROUP 4 - DEBT SERVICE

Beginning Balance \$ 11,940,407

REVENUE

Sinking/Interest 11,792,228
Asbestos Bonding 289,731
Bond Judgment ---
Other Tax Revenue 251,514
Other Local Revenue 1,659
Interest on Investments 705,636
Interfund Transfers 13,104,896
Proceeds of Refunding Bonds 7,835,000
Total 33,980,664

EXPENDITURES

Debt Service 14,350,238
Transfer to Other Funds 5,837,538
Total 20,187,776
Ending Balance \$ 25,733,295

FUND GROUP 5 - FOOD SERVICE

Beginning Balance \$ 3,090,967

REVENUE

Interest on Investments 133,777
Receipts - Local 15,445,637
Receipts - State 859,672
Receipts - Federal 9,595,675
Other Local Revenue 650,654
Interfund Transfers 646,325
Total 27,331,740

EXPENDITURES

Food Service 25,921,435
Transfer to Other Funds 417,996
Total 26,339,431
Ending Balance \$ 4,083,259

FUND GROUP 6 - STUDENT ACTIVITIES

Beginning Balance \$ 5,979,239

REVENUE

Interest on Investments 344,012
Student Activity 17,526,080
Other Local Revenue 3,308,936
Interfund Transfers 1,329,579
Total 22,508,607

EXPENDITURES

Student Trans. Service 2,664
Student Activities 18,726,512
Transfer to Other Funds 258,985
Total 21,650,259
Ending Balance \$ 6,837,587

FUND GROUP 7 - TRUST AND AGENCY

Beginning Balance \$ 4,659,252

REVENUE

Interest on Investments 271,254
Other Local Revenue 4,124,699
State Sources 333,503
Federal Sources 2,476,691
Interfund Transfers 640,430
Total 7,846,577

EXPENDITURES

Consortium Instructional 905,884
Consortium Support Ser. 503,317
Trust and Agency 6,261,293
Transfer to Other Funds 81,793
Total 7,752,287
Ending Balance \$ 4,753,542

Attachment 2

Historical Per Pupil Expenditure, Pupil Payment, Tuition Apportionment and Mill Deduct Data

School Year	Actual Per Pupil Expenditures	Statutory Per Pupil Payment	Actual Per Pupil Payment	Tuition Apportionment	Actual Per Pupil Payment and Tuition Apportionment	Local Share Mill Levy Deduct	Taxable Valuation	ADM	Mill Deduct/ADM	Net Per Pupil and Tuition Apport. Pmt	Net Percent from Pupil and Tuition Apport.
1973-74	831	540	540	31	571	0.020	658,235,947	138,076	(92)	479	58%
1974-75	938	540	540	42	582	0.020	671,209,499	133,625	(99)	483	52%
1975-76	1,097	640	640	38	678	0.020	714,225,794	132,737	(101)	577	53%
1976-77	1,212	690	690	47	737	0.020	735,673,642	130,121	(110)	627	52%
1977-78	1,376	775	775	47	822	0.020	775,281,443	126,254	(117)	705	51%
1978-79	1,544	850	850	53	903	0.020	803,767,456	122,126	(127)	776	50%
1979-80	1,741	903	903	80	983	0.020	830,442,532	118,574	(136)	847	49%
1980-81	1,957	970	970	106	1,076	0.020	869,904,028	117,313	(142)	934	48%
1981-82	2,392	1,425	1,425	98	1,523	0.020	917,920,637	117,185	(148)	1,375	57%
1982-83	2,477	1,591	1,353	158	1,511	0.020	938,686,969	117,320	(156)	1,355	55%
1983-84	2,577	1,400	1,400	176	1,576	0.020	951,779,114	117,444	(160)	1,416	55%
1984-85	2,851	1,350	1,350	202	1,552	0.020	998,380,663	118,090	(161)	1,391	49%
1985-86	2,960	1,425	1,425	209	1,634	0.020	980,108,754	118,024	(169)	1,465	49%
1986-87	2,949	1,455	1,367	216	1,583	0.020	976,761,047	117,981	(166)	1,417	48%
1987-88	3,041	1,400	1,400	215	1,615	0.020	973,962,097	118,376	(165)	1,450	48%
1988-89	3,213	1,412	1,385	206	1,591	0.020	962,760,380	118,536	(164)	1,427	44%
1989-90	3,427	1,525	1,411	199	1,610	0.021	959,536,307	118,097	(171)	1,439	42%
1990-91	3,425	1,545	1,480	198	1,678	0.022	956,278,185	118,883	(178)	1,500	44%
1991-92	3,676	1,552	1,552	197	1,749	0.022	943,144,462	119,509	(176)	1,573	43%
1992-93	3,701	1,608	1,542	198	1,740	0.022	941,390,009	119,955	(173)	1,567	42%
1993-94	3,772	1,570	1,570	198	1,768	0.023	958,547,588	120,411	(180)	1,588	42%
1994-95	3,850	1,636	1,682	198	1,880	0.024	995,155,293	120,440	(191)	1,689	44%
1995-96	4,016	1,757	1,757	207	1,964	0.028	1,030,810,153	120,538	(231)	1,732	43%
1996-97	4,223	1,862	1,862	209	2,071	0.032	1,107,165,252	119,895	(275)	1,796	43%
1997-98	4,464	1,954	1,954	216	2,170	0.032	1,148,999,564	118,190	(300)	1,870	42%
1998-99		2,032	2,032	220		0.032	1,189,838,388				

The schedule shows the relationship of net state per pupil aid (base student payment plus tuition apportionment minus the mill deduct per student) to the total cost of education per pupil. It does not consider all state aid (e.g., transportation, summer school or special education).

Source: Summary of Facts; School Finance Facts, the North Dakota Century Code and Session Law.

Actual Per Pupil Expenditures - Includes regular, federal, special education, vocational education, administration and plant operation costs divided by total average daily membership (finance ADM - 120,538 for 1995-96). This is the standard educational cost per student calculation.

Statutory Per Pupil Payment - The per student payment rate specified in the North Dakota Century Code 15-40.1-06.

Actual Per Pupil Payment - The actual per student payment rate made for the school year (foundation aid is paid on weighted pupil units - 122,612 for 1995-96).

Tuition Apportionment - The payment rate used to distribute tuition apportionment funds (6-17 public and private school age census is the basis for the tuition apportionment distribution - 120,966 for 1995-96).

Actual Per Pupil Payment and Tuition Apportionment - Actual Per Pupil Payment plus Tuition Apportionment.

Local Share Mill Levy Deduct - The local mill levy deduct specified in the North Dakota Century Code 15-40.1-06.

Taxable Valuation - The taxable property valuation for the local school district. Taxable value listed is the taxable value used for the local property tax. Taxable value used for the foundation aid mill deduct is one year behind the taxable value for the local property tax.

ADM - Average Daily Membership includes ALL students educated in the district for regular, special education, district supervised home school education and summer school programs. This ADM is referred to as finance ADM.

Mill Deduct/ADM - Local share mill deduct multiplied by taxable valuation [for foundation aid] divided by ADM.

Net Per Pupil and Tuition Apport. Pmt - Actual Per Pupil Payment plus Tuition Apportionment minus Mill Deduct/ADM.

Net Percent from Pupil and Tuition - Net Per Pupil and Tuition Apportionment divided by Actual Per Pupil Expend.

General Fund Revenue Sources

FY	Data	Total	Percent
1985	GF Local Revenue	263,686,219	35%
	GF County Revenue	20,553,250	3%
	GF State Revenue	414,207,614	55%
	GF Federal Revenue	54,652,938	7%
	GF Other Revenue	4,999,018	1%
	GF Total Revenue	758,099,039	100%
1990	GF Local Revenue	342,574,930	39%
	GF County Revenue	15,476,310	2%
	GF State Revenue	412,159,744	47%
	GF Federal Revenue	71,486,178	8%
	GF Other Revenue	29,094,492	3%
	GF Total Revenue	870,791,654	100%
1993	GF Local Revenue	406,894,078	41%
	GF County Revenue	15,361,968	2%
	GF State Revenue	463,638,828	46%
	GF Federal Revenue	98,731,226	10%
	GF Other Revenue	14,520,776	1%
	GF Total Revenue	999,146,876	100%
1994	GF Local Revenue	424,013,308	41%
	GF County Revenue	13,247,102	1%
	GF State Revenue	467,897,326	46%
	GF Federal Revenue	104,710,798	10%
	GF Other Revenue	13,177,724	1%
	GF Total Revenue	1,023,046,258	100%
1995	GF Local Revenue	439,876,340	41%
	GF County Revenue	13,376,418	1%
	GF State Revenue	488,401,856	46%
	GF Federal Revenue	110,172,622	10%
	GF Other Revenue	10,323,846	1%
	GF Total Revenue	1,062,151,082	100%
1996	GF Local Revenue	470,318,808	42%
	GF County Revenue	13,961,946	1%
	GF State Revenue	508,932,846	46%
	GF Federal Revenue	110,172,880	10%
	GF Other Revenue	9,786,940	1%
	GF Total Revenue	1,113,173,420	100%
1997	GF Local Revenue	496,876,628	42%
	GF County Revenue	16,144,686	1%
	GF State Revenue	521,299,452	45%
	GF Federal Revenue	124,078,064	11%
	GF Other Revenue	12,191,498	1%
	GF Total Revenue	1,170,590,328	100%
1998	GF Local Revenue	527,121,966	42%
	GF County Revenue	14,408,010	1%
	GF State Revenue	549,095,946	44%
	GF Federal Revenue	139,631,920	11%
	GF Other Revenue	10,624,334	1%
	GF Total Revenue	1,240,882,176	100%

SB 2422 Fiscal Note

Per Student Foundation Aid and Transp less Transportation	475,906,259 (36,000,000)	
Special Education	44,600,000	
Vocational	9,000,000	
Tuition Apportionment	53,528,217	
Total Appropriation - Exec. Rec.	<u>547,034,476</u>	_1. Executive budget recommendation

1997-98 Cost of Education	526,786,165	_2. 1999 School Finance Facts; page 51
Biennium	<u>1,053,572,330</u>	51.9%
55% of Cost of Education	<u>579,464,782</u>	55.0%

Additional needed	<u><u>32,430,306</u></u>	
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