**BUSINESS MANAGER DUTIES IN NORTH DAKOTA CENTURY CODE[[1]](#footnote-1)**

**11-14-13. Treasurer's Accounts With School Districts - Disbursements**

1. The county treasurer shall keep a regular account with each school district in the county. The treasurer shall credit and transfer to such account the amount collected on taxes levied by the governing body of the school district, all sums apportioned to the district by the county superintendent of schools or other authority, and all sums received from the district. The treasurer shall credit the county with all payments made to the business manager of the district and shall distinguish between items paid by apportionment, from county taxes, and from other sources; all payments for redemption of or endorsement upon school district warrants in the collection of taxes; and all items of legal fees for collection and other duties performed.
2. Whenever a school district is authorized by law to be the custodian of its own funds and exercises such authorization, the county treasurer shall remit to such school district the funds for which the school district is custodian on or before the tenth day of each calendar month.

**11-14-14. Reports Of Disbursements Of Funds To School Districts**

Annually, on the first day of July, the county treasurer shall:

1. File with the county superintendent of schools an itemized statement of all funds remitted by the treasurer during the preceding school year to the business manager of each school district in the county.
2. Send to the business manager of each school district in the county an itemized statement of all payments made by the county treasurer to such school district business manager during the preceding school year.

Such statement shall be made in substantial conformity with the forms prepared by the superintendent of public instruction for the annual report of school district business managers.

**11-14-15. Receipts And Warrants To Be Delivered To School District Business Manager**

The county treasurer shall deliver to the business manager of the school district, at the time of making other regular payments to the business manager, a duplicate tax receipt for all amounts credited as an endorsement upon, or in payment of, any school district warrant, and the treasurer shall deliver to such district business manager all warrants which have been redeemed.

**15.1-07-07. District's Limit Of Indebtedness - Increase - Notification Of County Auditor**

If a majority of the votes cast are in favor of increasing the school district's limit of indebtedness, the president of the school board and the school district business manager shall inform the county auditor, in writing, of the election results and of the fact that the district's limit of indebtedness has been increased to ten percent of the assessed valuation of all taxable property in the district.

**15.1-07-10. Activities Fund**

The board of a school district shall establish an activities fund for the support of school-related extracurricular activities. The school district business manager shall deposit all receipts from extracurricular activities in the activities fund. The business manager shall submit to the school board a monthly report of receipts, expenditures, and balances in the activities fund.

**15.1-07-12. Negotiable Instruments - Disbursement Of Moneys By Business Manager**

1. a. The board of a school district may adopt policies governing the disbursement of school district moneys by the business manager.

 b. The policies adopted under subdivision a may include:

1. The authorization, creation, and approval of negotiable instruments;
2. The use of credit or debit cards;
3. The payment of invoices;
4. The use of petty cash;
5. The use of electronic payments; and
6. The use of facsimile signatures.
7. The policies adopted under subdivision a must include internal controls to safeguard school district moneys.
8. If the board of a school district has not adopted policies to govern the disbursement of school district moneys by the business manager, the business manager may disburse moneys only by issuance of a negotiable instrument upon presentation of a bill or invoice, the payment of which has been authorized by the president of the school board, and only if there are sufficient moneys available for the disbursement. Upon issuing a negotiable instrument, the business manager shall make a record of the instrument.

**15.1-07-21. School District Business Manager - Duties**

The business manager of a school district shall:

1. Keep a true and accurate record of all school board proceedings.
2. Hold all books and records of the district and deliver them to the business manager's successor in office.
3. Prepare and submit an annual report to the board and to the county superintendent of schools.
4. Authorize the preparation of all negotiable instruments as directed by the board.
5. Perform all duties required by law.
6. Perform duties required by the board.
7. Keep true and accurate district financial records.
8. Prepare and submit a school district financial report to the board quarterly or in the case of a business manager for a district having only one-room or two-room schools, to submit the report at the request of the board.
9. Produce all district financial records when directed to do so by the board.
10. Maintain custody of all district moneys coming into the business manager's hands.
11. Pay out district moneys under the business manager's control as directed by the board.
12. Receive and maintain custody of all moneys to which the district or the board is entitled.

**15.1-07-23. School District Business Manager - Bond**

Any person serving as a school district business manager shall furnish to the school board a bond in an amount to be fixed by the school board and equal to at least twenty-five percent of the maximum amount of money subject to the business manager's control at any one time. The bond must be conditioned for the faithful discharge of the business manager's duties, including the maintenance of accurate financial records and the safekeeping and deliverance of all school district property and funds that come into the business manager's control.

**15.1-07-24. School District Business Manager - Funds - Accounting**

Unless otherwise provided by law, the business manager of a school district is responsible for the safekeeping of all school district funds. The business manager shall keep a general account of the district's receipts and expenditures and itemized accounts for each class of receipts and expenditures, unless otherwise directed by the superintendent of public instruction.

**15.1-07-25. School District Records - Open - Exception**

1. Except as otherwise provided by law, all records and documents of a school district are open to examination by any person. These records and documents, or copies certified by the business manager, are prima facie evidence of the facts set forth in the records and documents.
2. If a complaint is filed concerning a school district employee and an administrative investigation is conducted, any record or document generated as part of the administrative investigation is confidential and not subject to the requirements of this section or section 44-04-18, until the investigation is completed. The investigation and any determination of disciplinary action may not exceed sixty days from the date the complaint is filed.

**15.1-09-05. School Board - Vacancies - Appointments**

1. The business manager of a school district shall notify the county superintendent that a vacancy exists on the school board.
2. The board of a school district shall fill by appointment or special election any vacant seat on the board. The term of an individual selected by appointment or special election to fill a vacancy extends until a successor is elected and qualified at the next annual election. If a school board fails to fill a vacancy by appointment or fails to call a special election to fill a vacancy within sixty days from the time the vacancy occurred, the county superintendent shall call a special election to fill the vacancy. The election must be conducted in the same manner as the annual school district election.
3. If a vacancy reduces the membership of a school board to less than a quorum, the state board of public school education shall appoint to the school board as many individuals as necessary to achieve a quorum. The school board then shall fill the remaining vacancies. After the vacancies have been filled, any individual appointed by the state board shall resign and the school board shall fill the vacancy in accordance with this section. After resigning, the individual who had been appointed by the state board may be reappointed by the school board to fill the vacancy.
4. A vacancy may be declared for any reason set forth in section 44-02-01.
5. The business manager shall certify any appointment made under this section to the county superintendent of schools.

**15.1-09-08. School District Elections - Candidate Filings**

An individual seeking election to the board of a school district shall prepare and sign a document stating the individual's name and the position for which that individual is a candidate. A candidate shall also file a statement of interests as required by section 16.1-09-02. Whether or not the election is held in conjunction with a statewide election, these documents must be filed with the school district business manager, or mailed to and in the possession of the business manager, by four p.m. of the sixty-fourth day before the election.

**15.1-09-11. School District Elections - Preparation Of Ballots**

1. At least forty days before the election, the business manager shall prepare and cause to be printed, or otherwise uniformly reproduced, an official ballot containing the names of all individuals who have indicated their intent to be candidates by meeting the provisions of section 15.1-09-08. The business manager shall notify the candidates as to the time and place of the drawing for position on the ballot.
2. The ballot must be nonpartisan in form and include:
	1. The words "official ballot" at the top;
	2. The name of the school district;
	3. The date of the election;
	4. The number of persons to be elected to each office; and
	5. Below the list of candidates for each office, blank spaces in which names not printed on the ballot may be written.

**15.1-09-14. School District Election - Vote Tally**

Upon the closing of the polls, the judges shall count and canvass the votes for each office. At the conclusion of the canvass of votes on election night, the judges and clerks of the election shall sign the returns and file them with the business manager of the school district. However, if the election is held under an agreement with a city or county pursuant to sections 15.1-09-22 and 15.1-09-24, the returns must be canvassed and the winners declared as set out in the agreement.

**15.1-09-16. School District Election - Tie Breaker**

If the election results in a tie, the business manager of the district shall notify, in writing, the candidates between whom the tie exists. Within three days after the canvass of the election by the school board, at a time agreed upon by the candidates, the election must be decided in the presence of the judges and clerks of the election, by a drawing of names. A candidate involved in a tie vote may withdraw the candidate's name from consideration if the candidate is willing to sign a statement to that effect in the presence of and witnessed by the filing officer of the election. If no candidates remain, the office is to be filled according to the rules of filling an office when a vacancy exists. The school district business manager shall make and keep a record of the proceedings.

**15.1-09-17. Notification Of Elected Individuals - Notice To County Superintendent Of Schools**

Within three days after the canvass by the school board for a school district election, the business manager of the school district shall provide to each elected individual written notice of the individual's election and of the duty to take an affirmation or oath of office. Within ten days after the canvass by the school board, the business manager shall certify the individuals elected and their terms to the county superintendent of schools.

**15.1-09-18. School District Election - Absentee Ballots - Recounts**

Absentee ballots must be available in any school district election in accordance with chapter 16.1-07. Section 16.1-16-01 applies to school district elections, except:

1. The members of the school board not subject to a recount and not disqualified under subdivision c of subsection 2 of section 16.1-05-02 shall perform the duties of the recount board;
2. The school district business manager shall perform the duties of the county auditor when the election is not combined with the county;
3. The school board takes the place of the county canvassing board; and
4. All expenses of the recount must be paid as provided in section 15.1-09-21.

**15.1-09-25. School Board Members - Affirmation Or Oath Of Office**

An individual elected as a member of or appointed to a school board shall take and file with the school district business manager an affirmation or oath of office within ten days after receiving notice of the election or appointment and before commencing duties. If the individual refuses to take the affirmation or oath of office required by this section, the individual's action is deemed to be a refusal to serve and a failure to qualify for the office pursuant to section 44-02-01.

**15.1-09-31. School Board Proceedings - Publication**

Every two years, at the time of a school district's annual election of board members, the electors of the district shall determine whether a record of the board proceedings must be published in the official newspaper of the district. If a majority of the electors voting on the question approve the publication, the school district business manager shall provide for publication of the school board proceedings, including an itemized list of obligations approved for payment. If appropriate, the business manager shall require that the newspaper publishing the board proceedings indicate that the published proceedings are subject to review and revision by the board. The business manager shall ensure that the proceedings are published within a reasonable time after each board meeting. A vote to approve the publication is effective for a period of two years or until disapproved at a succeeding school district election.

**15.1-12-27. Dissolution Of School District - Notice - Hearing - Order Of Attachment**

1. The county superintendent shall schedule and give notice of a public hearing regarding the dissolution of the district and the subsequent attachment of the property to other high school districts. The county superintendent shall publish the notice in the official newspaper of each county that encompasses property in the dissolving district and in the official newspaper of each county that encompasses property in a high school district adjacent to the dissolving district, at least fourteen days before the date of the hearing. The county superintendent shall provide notice of the public hearing to the business manager of each high school district adjacent to the dissolving district.

**15.1-13-18. Teaching License - Presentation To Business Manager**

1. Before being employed to teach by a school district, an individual shall present to the school district business manager a teaching license or other evidence of approval to teach issued by the board.
2. Before being employed to teach by a nonpublic school, an individual shall present to the school business manager a teaching license or other evidence of approval to teach issued by the board.

**15.1-13-27. Suspension Or Revocation Of Teaching License - Notice**

1. If an individual's teaching license is suspended or revoked, the board shall notify the individual, the business manager of the school district employing the individual, each county superintendent of schools in the state, and the superintendent of public instruction.

**15.1-14-06. School District Superintendent - Discharge For Cause - Hearing**

1. At the hearing, the superintendent may produce evidence and witnesses to rebut any reasons given by the board of the school district for its discharge of the superintendent.
2. The hearing must be conducted in accordance with chapter 28-32.
3. All witnesses are subject to cross-examination.
4. Unless otherwise agreed to by the board and the superintendent, the hearing must be conducted as an executive session of the board, except that:
	1. The superintendent may invite to the hearing any two representatives to speak on behalf of the superintendent and may invite the superintendent's spouse or one other family member.
	2. The board may invite to the hearing any two representatives to speak on behalf of the board and may invite the school district business manager.
5. If a continuance is requested by the superintendent, the board shall grant a continuance for a period not in excess of seven days. The board may grant a continuance in excess of seven days upon a showing of good cause.
6. No cause of action for libel or slander may be brought regarding any communication made at an executive session held by the board for the purposes provided in this section.

**15.1-14-10. School District Superintendent - Nonrenewal Of Contract - Hearing**

1. At the hearing required by section 15.1-14-09, the board of the school district shall present testimony or documentary evidence to substantiate the reasons for the contemplated nonrenewal of a superintendent who has been employed by the board in that position for at least two consecutive years.
2. The superintendent may call witnesses and present evidence necessary to refute the reasons for nonrenewal.
3. Each witness appearing on behalf of the board of the school district or the superintendent may be questioned for the purpose of clarification.
4. Unless otherwise agreed to by the board and the superintendent, the hearing must be conducted as an executive session of the board, except that:
	1. The superintendent may invite to the hearing any two representatives to speak on behalf of the superintendent and may invite the superintendent's spouse or one other family member.
	2. The board may invite to the hearing any two representatives to speak on behalf of the board and may invite the school district business manager.
5. If the superintendent chooses to be accompanied by an attorney, the legal expenses attributable to that representation are the responsibility of the superintendent.
6. If a continuance is requested by the superintendent, the board shall grant a continuance for a period not to exceed seven days.
7. No cause of action for libel or slander may be brought regarding any communication made at an executive session held by the board for the purposes provided in this section.
8. If, after considering the testimony and evidence presented at the hearing, the board chooses not to renew the contract of the superintendent, the board shall provide written notice of its decision to the superintendent on or before May first.

**15.1-15-06. Contracts - Contemplated Nonrenewal - Hearing**

1. At the hearing required by section 15.1-15-05, the school district superintendent or a designee of the board shall present testimony or documentary evidence regarding the reasons for the contemplated nonrenewal of the individual's contract.
2. The board of the school district contemplating the nonrenewal of an individual's contract may call additional witnesses to present testimony or documentary evidence regarding the reasons for nonrenewal.
3. The individual whose contract is subject to nonrenewal may call witnesses and produce evidence necessary to refute the reasons for the nonrenewal.
4. Each witness appearing on behalf of the board of the school district or the individual whose contract is subject to nonrenewal may be questioned for the purpose of clarification.
5. The board of the school district shall review all testimony and evidence presented at the hearing and make a determination regarding the nonrenewal. If the board determines that the reasons for nonrenewal have not been substantiated, the board shall dismiss the nonrenewal proceedings.
6. Unless otherwise agreed to by the board of the school district and the individual subject to the nonrenewal, the hearing must be conducted as an executive session of the board, except that:
	1. The individual may invite to the hearing any two representatives, and the individual's spouse or one other family member; and
	2. The board may invite to the hearing any two representatives, the school district business manager, and the school district superintendent.
7. The individual subject to the nonrenewal may request one continuance. If a continuance is requested, the board of the school district shall grant a continuance not in excess of seven days.
8. No cause of action for libel or slander may be brought regarding any communication made in an executive session of the board held for the purposes provided in this section.
9. A determination by the board of a school district not to renew an individual's contract is, if made in good faith, final and binding on all parties.
10. If the board of a school district elects not to renew an individual's contract, the board shall provide notice of its determination to the individual in writing on or before May first.

**16.1-07-04. When Ballots Furnished Proper Officials**

The county auditor, or any other officer required by law to prepare any general, special, or primary state election ballots or any county election ballots, shall prepare, have printed, and deliver to the county auditor at least forty days before the holding of any general, special, or primary state election a sufficient number of absent voter ballots for the use of all voters likely to require such ballots for that election. In city or school elections, the auditor or clerk of the city, the business manager of the school district, or any other officer required by law to prepare city or school election ballots shall prepare and have printed and available for distribution to the public at least forty days before the holding of any city or school election a sufficient number of absent voter's ballots for the use of all voters likely to require such ballots for that election. Officers authorized to distribute absent voter's ballots under this chapter shall ensure all ballots used as absent voter's ballots are secure at all times and accessible only to those persons under the officer's supervision for distribution. If an election official personally distributes and collects an absent voter's ballot outside the election official's office, appointed election judges from an election board shall accompany the election official along with the ballot to and from the voter's location and be present while the voter is marking the ballot.

**16.1-07-05. Time For Applying For Ballot - Emergency Situations - Sufficient Time For Application And Ballot Return**

* 1. At any time in an election year, any qualified elector may apply to the county auditor, the auditor or clerk of the city, or the business manager of the school district, as the case may be, by personal delivery, facsimile, electronic mail or otherwise, for an official ballot to be voted at that election. A voter may obtain an application form approved by the secretary of state, for an absent voter's ballot for a general, special, primary, county, city, or school election from the secretary of state, a county or city auditor, a candidate, a political party, or a political committee. The application form must include a space for the applicant to indicate whether the application is for all statewide elections in the calendar year or only for the election that is immediately after the date of the application.

**16.1-07-08. Delivering Ballots - Envelopes Accompanying - Affidavit On Envelope - Challenging Electors Voting By Absentee Ballot - Inability Of Elector To Sign Name**

* 1. Upon receipt of an application for an official ballot properly filled out and duly signed, or as soon thereafter as the official ballot for the precinct in which the applicant resides has been prepared, the county auditor, city auditor, or business manager of the school district, as the case may be, shall send to the absent voter by mail, at the expense of the political subdivision conducting the election, one official ballot, or personally deliver the ballot to the applicant or the applicant's agent, which agent may not, at that time, be a candidate for any office to be voted upon by the absent voter. The agent shall sign the agent's name before receiving the ballot and deposit with the auditor or business manager of the school district, as the case may be, authorization in writing from the applicant to receive the ballot or according to requirements set forth for signature by mark. The auditor or business manager of the school district, as the case may be, may not provide an absent voter's ballot to a person acting as an agent who cannot provide a signed, written authorization from an applicant. No person may receive compensation, including money, goods, or services, for acting as an agent for an elector, nor may a person act as an agent for more than four electors in any one election. A voter voting by absentee ballot may not require the political subdivision providing the ballot to bear the expense of the return postage for an absentee ballot.

**16.1-07-11. Submitting Ballot To Inspector Of Elections**

If the envelope containing the absent voter's ballot is received by the county auditor, auditor or clerk of the city, or business manager of the school district, as the case may be, prior to that individual's delivery of the sealed package containing the official ballots to the inspector of elections of a polling place of the precinct in which the absent voter resides, the ballot, after having been enclosed with the application in an envelope as required by section 16.1-07-10, must be enclosed in the package and delivered to the inspector of the polling place. If the official ballots for the precinct have been delivered to the election inspector at the time of receipt by the proper officer of the absent voter's ballot, the officer or the officer's designee shall personally deliver it to the inspector prior to the close of the polls on election day. Any absent voter's ballot sent to the wrong polling place by the official whose duty it is to forward the ballots, or any absent voter's ballot received by the inspector from the appropriate officer too late to be counted at the polling place, must be returned to the official by the election inspector, and must be tallied by the county canvassing board, the governing body of the city, or the school board, as the case may be, with other absent voters' ballots received too late to be counted on election day.

**21-02-02. Certificates Of Indebtedness - By Whom Issued - Term - Interest – General Obligation**

Political subdivisions may borrow against revenues through the issuance of certificates of indebtedness. A certificate of indebtedness consists of an agreement on the part of a political subdivision to pay a stated sum on or before a specified date, together with interest thereon at a rate or rates resulting in an average annual net interest cost not exceeding twelve percent if the certificate is sold privately. There is no interest rate ceiling on a certificate sold at public sale or to the state of North Dakota or any of its agencies or instrumentalities. The certificate must be signed on behalf of the political subdivision by its president or chairman, or equivalent officer, and also by its auditor, business manager or secretary, or equivalent officer, and must be payable from revenues. A certificate of indebtedness issued wholly or in part against revenues that consist of levied and uncollected taxes is a general obligation of the issuing political subdivision to the extent of the levied and uncollected taxes.

**21-02-06. Certifying Amount Of Uncollected Taxes**

The county auditor, upon request of the officers of a political subdivision, shall certify to them the amount of uncollected taxes remaining upon the tax lists to the credit of the political subdivision on the last day of the preceding month, and annually shall certify such information to the clerk of each township on February fifteenth, to the auditor of each city on September tenth, and to the business manager of each school district on June tenth. The county auditor also shall certify to the clerk, auditor, business manager, or secretary, or equivalent officer, of each political subdivision, at the time of making the monthly apportionment of funds, the amount of cash collections apportioned for that month to the political subdivision and the amount derived from levies of each tax year.

**21-03-07. Election Required - Exceptions**

No municipality, and no governing board thereof, may issue bonds without being first authorized to do so by a vote equal to sixty percent of all the qualified voters of such municipality voting upon the question of such issue except:

1. The governing body of any public school district may also by resolution adopted by a two-thirds vote dedicate the tax levies as authorized by section 15.1-09-47, 15.1-09-49, or 57-15-16 and may authorize and issue general obligation bonds to be paid by these dedicated levies for the purpose of providing funds for the purchase, construction, reconstruction, or repair of public school buildings or for the construction or improvement of a project under section 15.1-36-02 or 15.1-36-03. The initial resolution authorizing the tax levy dedication and general obligation bonds must be published in the official newspaper of the school district, and any owner of taxable property within the school district may, within sixty days after publication, file with the business manager of the school district a protest against the adoption of the resolution. Protests must be in writing and must describe the property that is the subject of the protest. If the governing body finds the protests to have been signed by the owners of taxable property having an assessed valuation equal to five percent or more of the assessed valuation of all taxable property within the school district, as theretofore last finally equalized, all further proceedings under the initial resolution are barred.

**21-03-40. Sinking Funds - Custodian**

The city auditor, park district treasurer, or business manager of the school district or similarly acting officer of the respective municipality is custodian of each of its sinking funds, unless the governing body by resolution appoints the county treasurer.

**21-04-01. Definitions**

1. "Clerk" means the person who performs for any public corporation the duties ordinarily performed by a clerk, including the county auditor, the city auditor, the township clerk, and the business manager of the school district.

**21-04-19. Itemized Statements**

Each depository shall:

1. Furnish on the first day of each month to the public corporation, the state, or state institution, to the credit of which the deposit is held, an itemized statement of the amount in such deposit subject to check. Such statement must be verified whenever required by the state treasurer as to funds of the state institutions or by the treasurer of any public corporation as to funds of such corporation. All sums of interest accruing on funds so deposited must be credited to said deposit on the first day of each month for the preceding month.
2. On July first of each year, furnish to the business manager of each school district, and to the county superintendent of schools of the county in which the school district is located, a statement showing the amount of deposits to the credit of each school district at the close of business on June thirtieth.

**26.1-22-08. Townships And School Districts Have Option As To Insurance On Certain Property**

This Chapter Does Not Apply To The Property Of Any Township Or School District Located outside of the incorporated limits of a city unless the clerk of the township or business manager of the school district, at the direction of the board of township supervisors or the school board, files with the commissioner a written application for insurance and a request that the township or school district come under this chapter. To be effective, the application must be approved in writing by the commissioner.

**26.1-22-09. Buildings To Be Reported To Commissioner**

In each odd-numbered year, or upon application for insurance, the state board of higher education, and each officer, department, or agent of the state and of any industry thereof having in charge any public building belonging to the state, each county auditor, city auditor, township clerk, and school district business manager, as the case may be, the agent for an international peace garden, and the agent for a winter show, if applicable, shall report to the commissioner the insurable value of each public building, or of each building owned by an international peace garden or a winter show with the exception of buildings insured by private insurance companies, and of the fixtures and permanent contents therein, with the exception of fixtures and permanent contents insured by private insurance companies, belonging to the state, political subdivision, an international peace garden, or a winter show, and shall supply such other information as may be required by the commissioner on forms provided by the commissioner.

**44-08-13. Facsimile Signature**

Any authorized officer, after filing with the secretary of state or, in the case of officers of any city, county, school district, or other political subdivision, with the clerk or business manager of such subdivision, the officer's manual signature certified to under oath, may execute or cause to be executed with a facsimile signature in lieu of a manual signature:

1. Any public security, provided that at least one signature required or permitted to be placed thereon, or the signature of an authenticating agent or agents designated in writing by the issuer of the security or by the person whose signature is required or permitted to be placed thereon, must be manually subscribed, but no such manual subscription may be required as to interest coupons attached to such security.
2. Any instrument of payment.
3. Any lease issued by the board of university and school lands.
4. Any license, permit, or other authorization provided for by the statutes, ordinances, resolutions, or rules of this state, any city, county, school district, or other political subdivision in this state.

Upon compliance with sections 44-08-12 through 44-08-14 by the authorized officer, a facsimile signature has the same legal effect as a manual signature.

**57-15-17. Disposition Of Building Fund Tax**

1. All revenue accruing from appropriations or tax levies for a school district building fund, together with any amount as may be realized for building purposes from all other sources, must be placed in a separate fund known as a building fund and must:
2. Be deposited, held, or invested in the same manner as the sinking funds of such school district; or
3. Be used for the purchase of shares or securities of federal or state-chartered savings and loan associations, within the limits of federal insurance.
4. Moneys in the building fund may only be used for:
5. The construction of school district buildings and facilities;
6. The renovation, repair, or expansion of school district buildings and facilities;
7. The improvement of school district buildings, facilities, and real property;
8. The leasing of buildings and facilities;
9. The payment of rentals upon contracts with the state board of public school education;
10. The payment of rentals upon contracts with municipalities for career and technical education facilities financed pursuant to chapter 40-57; and
11. The payment of principal, premiums, and interest on bonds issued in accordance with subsection 7 of section 21-03-07.
12. The custodian of the funds may pay out the funds only upon order of the school board, signed by the president and the business manager of the school district.The order must recite upon its face the purpose for which payment is made.
13. Any moneys remaining in a building fund after the completion of payments for any school building project that has cost seventy-five percent or more of the amount in the building fund at the time of letting the contracts, must be returned to the general fund of the school district, upon the order of the school board.
14. The board of a school district may pay into the general fund of the school district any moneys that have remained in the building fund for ten years or more. The board may include this amount as part of its cash on hand in making up its budget for the ensuing year. In determining what amounts have remained in the fund for ten years or more, all payments that have been made from the building fund for building purposes must be considered as having been paid from the funds first acquired.
15. If collections from the taxes levied for the current budget and other income are insufficient to meet the requirements for general operating expenses, the board of a school district may transfer unobligated funds from the building fund into the general fund of the school district, provided the school district has issued certificates of indebtedness equal to fifty percent of the outstanding uncollected general fund property tax.
16. A board may not transfer funds from the building fund into the general fund for more than two years.

**57-15-32. Certification Of Levy**

The taxes levied or voted by any city, township, school district, park district, or other municipality authorized to levy taxes must be certified by the officer acting as business manager or clerk of the governing body of such municipality to the county auditor immediately following the action of the governing body, or within ten days thereafter.

**57-19-02. Special Reserve Fund - Transfer**

* 1. Moneys in the special reserve fund may be deposited, held, or invested in the same manner as the sinking fund of the district or in the purchase of shares or securities of federal savings and loan associations or state-chartered building and loan associations, within the limits of federal insurance.
	2. Each July first, the board of the school district shall transfer from the special reserve fund to the district's general fund any amount that exceeds the limitation in section 57-19-01.

**57-19-11. Special Reserve Fund - Use**

If collections from taxes levied for the current budget are insufficient to meet the requirements of the budget for teacher salaries, heat, light, and fuel, a majority of the school board may direct the school district business manager to draw on funds in the special reserve fund of the district. The school board, by resolution, may withdraw without repayment fifty percent of the funds from the special reserve fund of the school district.

1. The laws below are generally excerpts. Please refer to North Dakota Century Code to review each law in its entirety. [↑](#footnote-ref-1)