

**68TH LEGISLATIVE ASSEMBLY
STATE BUDGET ACTIONS SUPPLEMENT
FOR THE 2023-25 BIENNIUM**

(Reflecting Legislative Actions from the October 2023 Special Session)



**LEGISLATIVE COUNCIL
STATE CAPITOL
BISMARCK, NORTH DAKOTA
NOVEMBER 2023**

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This report is a supplement to the 68th Legislative Assembly's State Budget Actions report for the 2023-25 biennium prepared in June 2023. It contains information on actions by the Legislative Assembly during its October 2023 special legislative session affecting the 2023-25 biennium state budget. Also included are graphs and other information regarding general fund revenues and appropriations, and information regarding historic comparisons of state spending.

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SPECIAL SESSION SUMMARY

On June 1, 2023, the Public Employees Retirement System (PERS) Board filed a petition with the North Dakota Supreme Court challenging the constitutionality of Senate Bill No. 2015, which included the appropriation for the Office of Management and Budget (OMB). On October 12, 2023, the Supreme Court invalidated the entirety of Senate Bill No. 2015 because the court determined the bill contained provisions unrelated to the appropriation for OMB in violation of the constitutional provision limiting bills to a single subject. As a result, the Governor called a special session, and the Legislative Assembly met for 3 days from October 23, 2023, to October 25, 2023, to reauthorize the provisions of Senate Bill No. 2015 in 14 separate bills and to consider other proposals.

GENERAL FUND BUDGET SUMMARY

	2023-25 Biennium - Legislative Budget		
	Regular Session	October 2023 Special Legislative Session	Increase (Decrease)
Beginning balance - July 1, 2023	\$1,198,158,717	\$1,490,156,765 ¹	\$291,998,048
Add estimated 2023-25 general fund revenues and transfers	4,969,565,300	4,969,565,300	0
Total resources available	\$6,167,724,017	\$6,459,722,065	\$291,998,048
Less 2023-25 general fund appropriations	6,096,193,537	6,097,329,537	1,136,000
Estimated general fund balance - June 30, 2025	\$71,530,480	\$362,392,528²	\$290,862,048

¹This amount reflects the actual July 1, 2023, general fund balance reported by OMB (\$1,488,310,172) with an increase of \$1,846,593 related to 2023-25 biennium appropriation authority which was spent during the 2021-23 biennium pursuant to emergency clauses. The 2023-25 general fund appropriations shown on the schedule above have not been adjusted to reflect amounts spent during the 2021-23 biennium pursuant to emergency clauses.

²In addition, the budget stabilization fund is projected to have a June 30, 2025, balance of \$914,599,431.

TOTAL APPROPRIATIONS SUMMARY

	2021-23 Legislative Appropriations ¹	2023-25 Original Appropriations	2023-25 Special Session Appropriation Changes	2023-25 Total Appropriations
General fund	\$5,058,789,985	\$6,096,193,537	\$1,136,000	\$6,097,329,537
Special funds	13,126,971,890	13,513,408,110	8,500,000	13,521,908,110
Total	\$18,185,761,875	\$19,609,601,647	\$9,636,000	\$19,619,237,647

¹The 2021-23 biennium legislative appropriations have been adjusted to remove \$5 million appropriated from the state disaster relief fund for snow removal grants in Senate Bill No. 2015 (2023), the sum of which was not granted to recipients during the 2021-23 biennium.

The schedule below details appropriations changes made during the October 2023 special legislative session.

Bill No. - Agency - Description	General Fund	Other Funds	Total
House Bill No. 1541			
Legislative Assembly - Special legislative session costs	\$425,000	\$0	\$425,000
Legislative Council - Salaries and wages	255,000	0	255,000
House Bill No. 1543			
Bismarck State College - Multipurpose academic and athletic center capital project	0	8,500,000	8,500,000
Senate Bill No. 2393			
Office of Management and Budget - State contingency fund	350,000	0	350,000
Senate Bill No. 2394			
Adjutant General - Emergency snow removal grants	106,000	0	106,000
Total	\$1,136,000	\$8,500,000	\$9,636,000

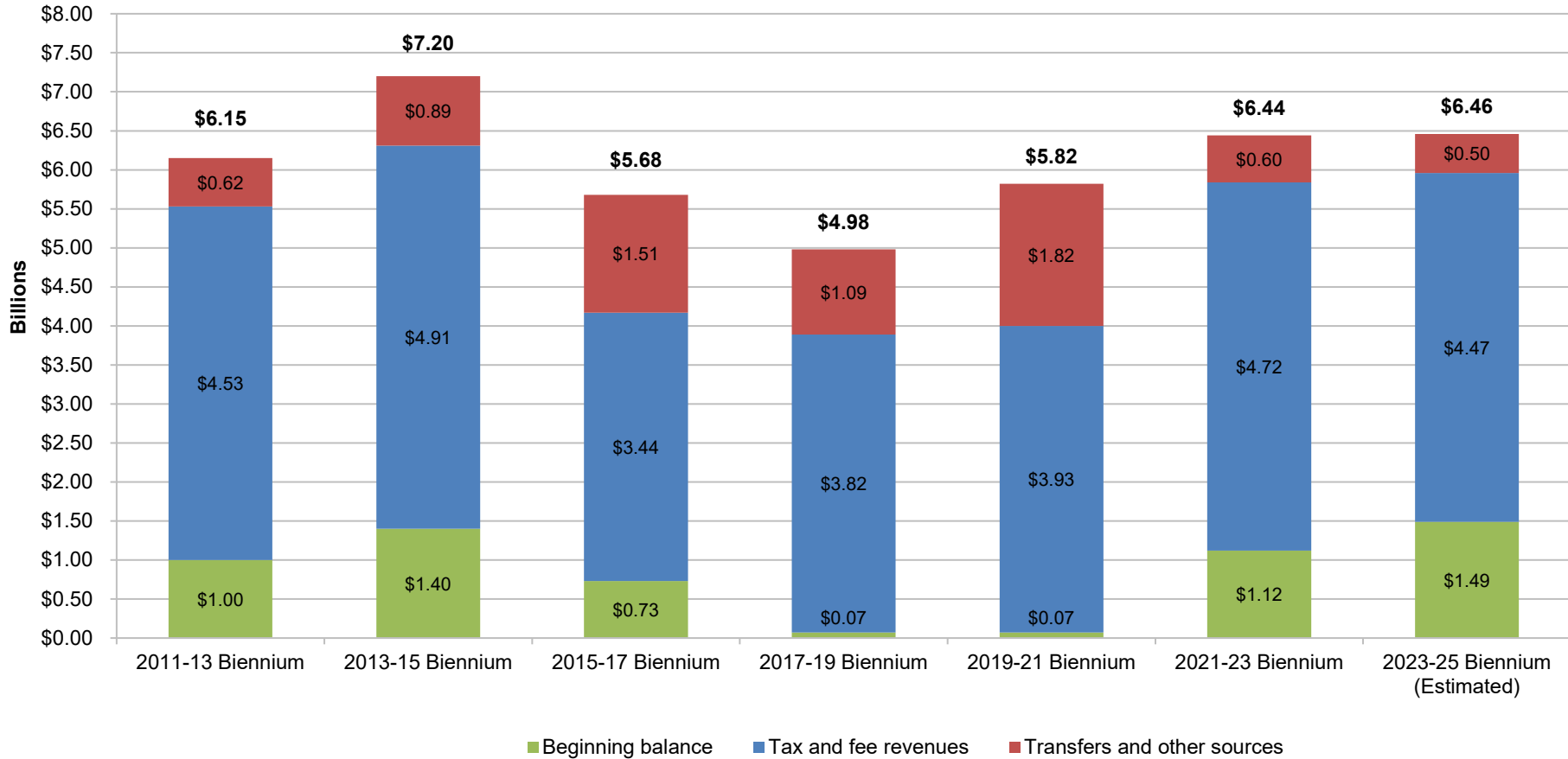
FULL-TIME EQUIVALENT (FTE) POSITIONS

	2021-23 Biennium Authorized Number	2023-25 Biennium Originally Authorized Number	2023-25 Biennium Special Session Adjustments	2023-25 Biennium Authorized Number Revised	2023-25 Biennium Increase (Decrease) From 2021-23 Biennium
FTE positions	15,815.33	16,201.54	0.00	16,201.54	386.21

GENERAL FUND REVENUE SUMMARY

TOTAL GENERAL FUND REVENUES

Based on the October 2023 legislative revenue forecast, total 2023-25 biennium general fund revenues, including the beginning balance, tax and fee revenues, and transfers, are estimated to be \$6,459.7 million, which is \$17.5 million, or 0.3 percent, more than total 2021-23 biennium revenues of \$6,442.2 million. Based on the October 2023 legislative revenue forecast, total 2023-25 biennium general fund revenues, including the beginning balance, tax and fee revenues, and transfers, are estimated to be \$6,459.7 million, which is \$292 million more than the May 2023 legislative estimate \$6,167.7 million. The following is a summary of general fund revenues for the 2011-13 through 2023-25 bienniums:



	Actual						Estimated
	2011-13 Biennium	2013-15 Biennium	2015-17 Biennium	2017-19 Biennium	2019-21 Biennium	2021-23 Biennium	2023-25 Biennium
Beginning balance	\$996,832,711	\$1,396,059,186	\$729,529,389	\$65,000,000	\$65,000,000	\$1,122,353,345	\$1,490,156,765
Tax and fee revenues	4,530,367,522	4,906,838,449	3,437,604,096	3,818,087,697	3,931,123,045	4,723,697,050	4,466,113,372
Transfers and other sources	625,487,038	894,959,058	1,511,601,317	1,095,360,965	1,820,781,277	596,144,886	503,451,928
Total	\$6,152,687,271	\$7,197,856,693	\$5,678,734,802	\$4,978,448,662	\$5,816,904,322	\$6,442,195,281	\$6,459,722,065

GENERAL FUND BEGINNING BALANCE

The October 2023 legislative estimate for the 2023-25 biennium reflects **the July 1, 2023, beginning balance of \$1,490,156,765**, which is \$291,998,048 more than the May 2023 legislative estimate of \$1,198,158,717. The beginning balance of \$1,490,156,765 includes an adjustment of \$1,846,593 related to 2023-25 biennium appropriation authority which was spent during the 2021-23 biennium pursuant to emergency clauses; excluding this adjustment the beginning balance would have been \$1,488,310,172, which is the actual balance reported by OMB.

GENERAL FUND TAX AND FEE REVENUES

During the October 2023 special legislative session, the Legislative Assembly did not approve any bills affecting general fund tax and fee revenues.

TRANSFERS AND OTHER SOURCES OF REVENUE TO THE GENERAL FUND

During the October 2023 special legislative session, the Legislative Assembly did not approve any changes to transfers and other sources of revenue to the general fund.

COMPARISON OF ONGOING AND ONE-TIME GENERAL FUND REVENUES 2023-25 Biennium

Based on final legislative action in the October 2023 special legislative session, 2023-25 biennium estimated general fund revenues total \$6,459.7 million, including ongoing general fund revenue of \$4,888.2 million and one-time general fund revenue of \$1,571.5 million.

Ongoing general fund revenues for the 2023-25 biennium include general fund tax and fee revenues (\$4,466.1 million) and transfers from Bank of North Dakota profits (\$140 million), 50 percent of the Mill and Elevator Association's profits (\$14.7 million), the lottery (\$12.2 million), the gas tax administration (\$1.8 million), budget stabilization fund interest (\$28.4 million), and legacy earnings fund designated for tax relief initiatives (\$225 million).

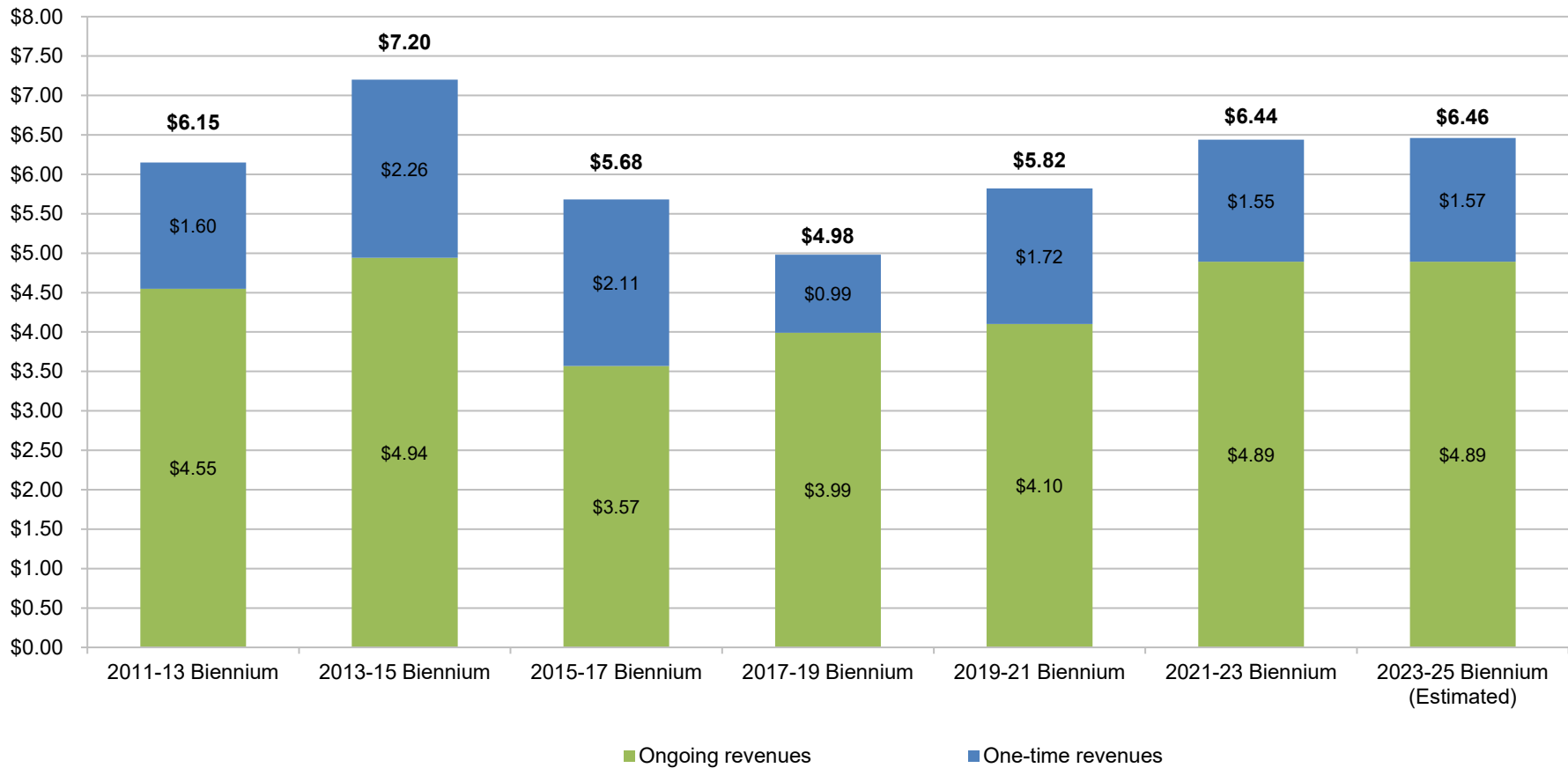
One-time general fund revenues for the 2023-25 biennium include the beginning balance (\$1,490.2 million) and transfers from any remaining amounts in the legacy earnings fund (\$29.4 million), strategic investment and improvements fund (\$50 million), and resources trust fund (\$1.9 million).

2021-23 Biennium

Based on actual revenues, 2021-23 biennium general fund revenues total \$6,442.2 million, including ongoing general fund revenue of \$4,893.7 million and one-time general fund revenue of \$1,548.5 million.

Ongoing general fund revenues for the 2021-23 biennium include general fund tax and fee revenues (\$4,723.7 million) and transfers from Bank of North Dakota profits (\$140 million), 50 percent of the Mill and Elevator Association's profits (\$15.1 million), the lottery (\$13.0 million), and the gas tax administration (\$1.9 million).

One-time general fund revenues for the 2021-23 biennium include the beginning balance (\$1,122.4 million) and transfers from the strategic investment and improvements fund (\$410 million) and other sources (\$16.1 million).



	Actual						Estimated
	2011-13 Biennium	2013-15 Biennium	2015-17 Biennium	2017-19 Biennium	2019-21 Biennium	2021-23 Biennium	2023-25 Biennium
Ongoing revenues	\$4,555,601,444	\$4,939,793,354	\$3,564,466,088	\$3,987,788,798	\$4,101,276,201	\$4,893,730,920	\$4,888,217,924
One-time revenues	1,597,085,827	2,258,063,339	2,114,268,714	990,659,864	1,715,628,121	1,548,464,361	1,571,504,141
Total	\$6,152,687,271	\$7,197,856,693	\$5,678,734,802	\$4,978,448,662	\$5,816,904,322	\$6,442,195,281	\$6,459,722,065

GENERAL FUND REVENUES FROM THE 2017-19 BIENNIUM TO THE 2023-25 BIENNIUM

	Actual			Estimated	2023-25 Biennium Increase (Decrease) Compared to the 2021-23 Biennium	
	2017-19 Biennium	2019-21 Biennium	2021-23 Biennium	2023-25 Biennium ¹	Amount	Percentage
	Beginning balance	\$65,000,000	\$65,000,000	\$1,122,353,345	\$1,490,156,765	\$367,803,420
Tax and fee revenues						
Sales and use tax	\$1,786,479,717	\$1,823,991,775	\$2,130,643,947	\$2,207,194,250	\$76,550,303	3.6%
Motor vehicle excise tax	239,039,038	259,690,121	308,681,830	171,407,500	(137,274,330)	(44.5%)
Individual income tax	778,054,899 ²	817,553,868 ²	938,772,561 ²	871,302,796 ²	(67,469,765)	(7.2%)
Corporate income tax	240,106,623 ³	238,409,986 ³	521,695,566 ³	385,400,000 ³	(136,295,566)	(26.1%)
Oil and gas taxes	400,000,000 ⁴	400,000,000 ⁴	400,000,000 ⁴	460,000,000 ⁴	60,000,000	15.0%
Coal conversion tax	44,572,709	42,665,908	0	0	0	N/A
Cigarette and tobacco tax	52,381,863	49,907,878	45,100,319	42,575,517	(2,524,802)	(5.6%)
Wholesale liquor tax	17,768,453	18,727,698	20,342,214	19,919,584	(422,630)	(2.1%)
Gaming tax	9,156,498	30,860,614	36,019,390	36,463,000	443,610	1.2%
Insurance premium tax	115,544,049	102,357,095	132,862,128	139,052,009	6,189,881	4.7%
Departmental collections	81,466,893	89,199,565	79,090,950	71,158,844	(7,932,106)	(10.0%)
Interest income	11,319,365	16,595,489	22,715,104	1,639,872	(21,075,232)	(92.8%)
Mineral leasing fees	42,197,590	41,163,048	87,773,041	60,000,000	(27,773,041)	(31.6%)
Total tax and fee revenues	\$3,818,087,697	\$3,931,123,045	\$4,723,697,050	\$4,466,113,372	(\$257,583,678)	(5.5%)
Transfers and other sources						
Transfer - Bank of North Dakota profits	\$140,000,000 ⁵	\$140,000,000 ⁵	\$140,000,000 ⁵	\$140,000,000 ⁵	\$0	0.0%
Transfer - Mill and Elevator Association profits	17,677,472 ⁶	11,817,493 ⁶	15,160,126 ⁶	14,700,000 ⁶	(460,126)	(3.0%)
Transfer - Lottery	15,900,000	10,400,000	13,000,000	12,200,000	(800,000)	(6.2%)
Transfer - Gas tax administration	2,016,120	1,991,418	1,873,744	1,844,424	(29,320)	(1.6%)
Transfer - Budget stabilization fund (Interest)	0	5,944,245	0	28,360,128	28,360,128	N/A
Transfer - Legacy earnings fund	0	0	0	254,474,088 ⁷	254,474,088	N/A
Transfer - Legacy fund	455,263,216 ⁷	871,687,384 ⁷	0 ⁷	0 ⁷	0	N/A
Transfer - Strategic investment and improvements fund	248,000,000 ⁸	764,400,000 ⁸	410,000,000 ⁸	50,000,000 ⁸	(360,000,000)	(87.8%)
Transfer - Tax relief fund	183,000,000	8,600,000	0	0	0	N/A
Transfer - Research North Dakota fund	4,000,000 ⁹	422,544 ⁹	0	0	0	N/A
Transfer - Insurance tax distribution fund	475,000 ¹⁰	0	0	0	0	N/A
Transfer - Resources trust fund	0	0	0	1,873,288 ¹¹	1,873,288	N/A
Transfer - Other	1,154,157	5,518,193	16,111,016	0	(16,111,016)	(100.0%)
Other - Political subdivision oil tax distributions	2,875,000 ¹²	0	0	0	0	N/A
Other - Western Area Water Supply Authority loan refinance	25,000,000 ¹³	0	0	0	0	N/A
Total transfers and other sources	\$1,095,360,965	\$1,820,781,277	\$596,144,886	\$503,451,928	(\$92,692,958)	(15.5%)
Total general fund revenues	\$4,978,448,662	\$5,816,904,322	\$6,442,195,281	\$6,459,722,065	\$17,526,784	0.3%

¹ The amounts shown for the 2023-25 biennium reflect the October 2023 legislative estimate. The only October 2023 change to the May 2023 legislative revenue estimates is reflecting the actual July 1, 2023, beginning balance, adjusted for 2023 appropriations spent in the 2021-23 biennium pursuant to emergency clauses.

² The amount shown for the 2019-21 biennium includes an estimated reduction of \$7.3 million for an income tax deduction for the taxable portion of Social Security benefits for eligible individuals. The amount shown for the 2023-25 biennium includes an estimated reduction of \$358.3 million of individual income tax relief by exempting income in the first bracket from taxation, consolidating the five income tax brackets into three brackets, and decreasing the income tax rates; an estimated reduction of \$2.4 million related to a tax credit for a 21st century manufacturing and animal agriculture workforce incentive; and an estimated reduction of \$4 million for an expanded individual income tax deduction for military pay. The 2017-19 and 2021-23 bienniums do not include any major reductions to individual income tax collections.

³ The amount shown for the 2017-19 biennium includes an estimated reduction of \$50 million relating to the single sales factor income apportionment method as provided in Senate Bill No. 2292 (2015). The amount shown for the 2023-25 biennium includes an estimated reduction of \$3.6 million related to a tax credit for a 21st century manufacturing and animal agriculture workforce incentive. The 2019-21 and 2021-23 bienniums do not include any major reductions to corporate income tax collections.

⁴ The 2011 Legislative Assembly created North Dakota Century Code Section 57-51.1-07.5 to designate the allocation of the state's share of oil and gas tax revenues under Chapters 57-51 and 57-51.1. For the 2011-13 biennium through the 2015-17 biennium, the designations included allocations totaling \$300 million to the general fund, and for the 2017-19 biennium through the 2021-23 biennium, the designations included allocations totaling \$400 million to the general fund. The 2023 Legislative Assembly amended the section to provide \$460 million of allocations to the general fund for the 2023-25 biennium and subsequent bienniums.

The amounts shown for the oil and gas tax collections for the 2021-23 and 2023-25 bienniums reflect the 2023 legislative revenue forecast. The state's share of oil and gas tax collections are estimated to total \$1,812.3 million for the 2021-23 biennium, including \$400 million of allocations to the general fund. The state's share of oil and gas tax collections are estimated to be \$1,501.5 million for the 2023-25 biennium, including \$460 million of allocations to the general fund. The "2023-25 Biennium Oil and Gas Tax Revenue Allocation Flowchart" section of the State Budget Actions report provides more detailed information on the allocation of oil and gas tax revenue.

⁵ The Legislative Assembly provided for transfers of \$140 million for the 2017-19, 2019-21, 2021-23, and 2023-25 bienniums in Senate Bill No. 2014 (2017), House Bill No. 1014 (2019), Senate Bill No. 2014 (2021), and House Bill No. 1014 (2023), respectively.

⁶ The 2009 Legislative Assembly repealed the \$5 million transfer from the Mill and Elevator Association for the 2007-09 biennium and provided for future transfers from the Mill and Elevator based on a percentage of mill profits. Senate Bill No. 2014 (2017) increased the transfer from 50 to 75 percent, but only for the 2017-19 biennium. The amounts shown for the other bienniums reflect a transfer of 50 percent of the profits.

⁷ Based on the provisions of Section 26 of Article X of the Constitution of North Dakota, investment earnings accruing after June 30, 2017, are transferred to the general fund at the end of each biennium. Section 21-10-12 provided that the investment earnings are the realized earnings of the fund, but Senate Bill No. 2330 (2023) amended the section to define earnings as a percent of market value based on 7 percent of the 5-year average value of the legacy fund. Senate Bill No. 2015 (2023) further amended the section to increase the percent from 7 to 8 percent; however, the Governor vetoed the increase.

House Bill No. 1015 (2017) identified \$200 million of estimated earnings for budget status reporting purposes for the 2017-19 biennium, but the 2019 Legislative Assembly revised the estimate to \$300 million. The amount shown for the 2017-19 biennium reflects the actual transfer to the general fund. The 2019 Legislative Assembly recognized legacy fund earnings of \$100 million for budgeting purposes to be deposited in the general fund at the end of the 2019-21 biennium, but the 2021 Legislative Assembly revised the estimate to \$736 million in House Bill No. 1015 (2021). The amount shown for the 2019-21 biennium reflects the actual transfer to the general fund. In House Bill No. 1380 (2021), the Legislative Assembly provided for the legacy fund earnings to be immediately transferred from the general fund to a legacy earnings fund, and as a result, no legacy fund earnings are reflected for the 2021-23 and 2023-25 bienniums. House Bill No. 1379 (2023) provides for a \$225 million transfer from the legacy earnings fund to the general fund for tax relief and transfers 50 percent of any remaining earnings (\$29,474,088) to the general fund.

⁸ Transfers from the strategic investment and improvements fund to the general fund include \$248 million in House Bill No. 1015 (2017) for the 2017-19 biennium, \$764.4 million in Senate Bill No. 2015 (2019) for the 2019-21 biennium, \$410 million in House Bill No. 1015 (2021) for the 2021-23 biennium, and \$50 million in Senate Bill No. 2015 (2023) for the 2023-25 biennium.

⁹ Senate Bill No. 2018 (2017) transferred \$4 million from the Research North Dakota fund to the general fund for the 2017-19 biennium. Senate Bill No. 2224 (2019) transferred the remaining balance in the Research North Dakota fund to the general fund at the end of the 2019-21 biennium, which was estimated to total \$581,000. The amount shown for the 2019-21 biennium reflects the actual amount transferred.

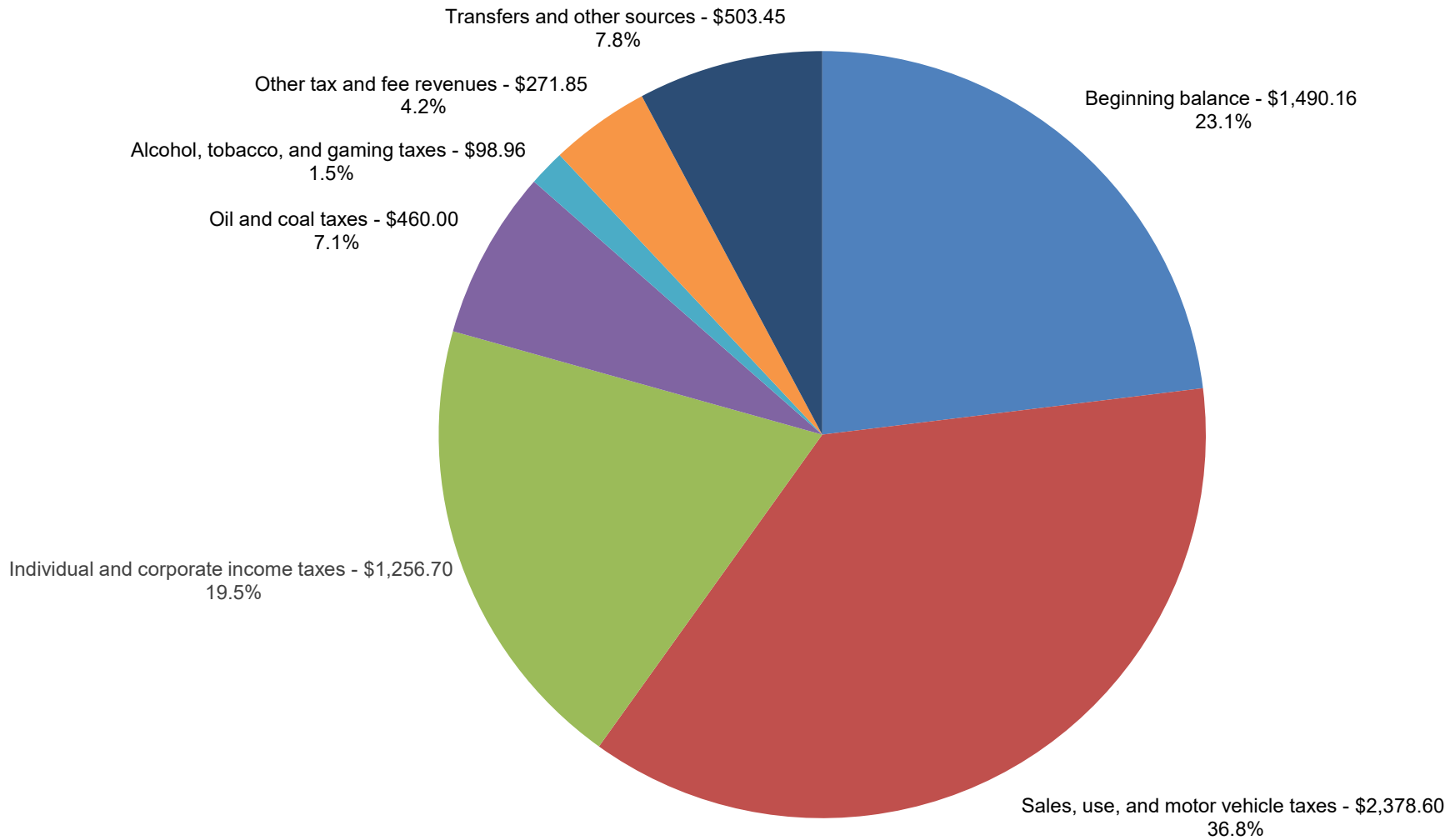
¹⁰ House Bill No. 1010 (2017) provided for an estimated transfer of \$475,000 from the insurance tax distribution fund to the general fund for the 2017-19 biennium.

¹¹ Senate Bill No. 2196 (2023) provides for an estimated transfer of \$1,873,288 from the resources trust fund to the general fund for the 2023-25 biennium related to accrued and unpaid interest on a water loan.

¹² Senate Bill No. 2003 (2017) required the State Treasurer to withhold a portion of the oil and gas tax allocations to Dickinson and Stark County and to deposit the withholdings in the general fund.

¹³ House Bill No. 1020 (2017) authorized the refinancing of Western Area Water Supply Authority debt to repay a loan from the general fund.

2023-25 BIENNIUM GENERAL FUND REVENUES
Total 2023-25 Estimated General Fund Revenues - \$6,459,722,065
(Amounts Shown in Millions)



SUPPLEMENTAL AND DEFICIENCY APPROPRIATIONS FOR THE 2021-23 BIENNIUM

Bill No.	Description	General Fund	Other Funds	Total
HB 1014	Industrial Commission - 3 FTE carbon capture positions (\$62,460) and a transfer to the fossil restoration fund (\$15,000)	\$77,460		\$77,460
SB 2004	State Auditor - An audit fee refund to a political subdivision	11,000		11,000
SB 2008	Public Service Commission - Transfer to the Public Service Commission program fund	60,000		60,000
SB 2012	Department of Health and Human Services - Repayment, including interest, from the department's operating fund for money not withheld by the state from an obligor's unemployment benefits related to child support		\$4,500	4,500
SB 2015	Deficiency appropriations for state agencies as follows: Governor's office - Salaries and wages funding related to the Free Through Recovery Program ¹ Legislative Assembly - International Legislators' Forum dues ¹ Adjutant General - Additional funding for emergency snow removal grants ¹		6,500	6,500
		5,000		5,000
			0	0
SB 2016	Adjutant General - Transfer to the Veterans' Cemetery trust fund	26,656		26,656
SB 2020	Department of Water Resources - Revenue deposited in the resources trust fund exceeding the March 2023 legislative revenue forecast for water supply grants and rural water supply grants ²		0	0
SB 2025	Deficiency appropriations for state agencies as follows: Office of Management and Budget - Court-ordered judgements Attorney General - Prosecution witness fees (\$75,000) and the statewide litigation funding pool (\$1,000,000) Dakota College at Bottineau - An education program reimbursement Department of Health and Human Services - Medicaid expenses, including \$285,000,000 of federal funds Adjutant General - Loan repayments for disaster costs (\$4,695,890) and loan interest repayments for law enforcement costs (\$1,026,833) from the state disaster relief fund Agriculture Commissioner - Loan repayment related to an emergency feed transportation program	277,771 1,075,000 99,768 25,000,000 1,700,000	285,000,000 5,722,723	277,771 1,075,000 99,768 310,000,000 5,722,723 1,700,000
SB 2183	Adjutant General - Emergency snow removal grants	20,000,000		20,000,000
Total supplemental and deficiency appropriations for the 2021-23 biennium		\$48,332,655	\$290,733,723	\$339,066,378

¹On October 12, 2023, the Supreme Court invalidated Senate Bill No. 2015, the appropriation for the Office of Management and Budget. During the October 2023 special legislative session, the deficiency appropriation for the Governor's office was reauthorized in Senate Bill No. 2394, and the deficiency appropriation for the Legislative Assembly was reauthorized in House Bill No. 1541. Senate Bill No. 2015 appropriated \$5 million from the state disaster relief fund to the Adjutant General for additional emergency snow removal grants; however, since the funding was not needed, the Legislative Assembly did not reauthorize the funding during the October 2023 special legislative session.

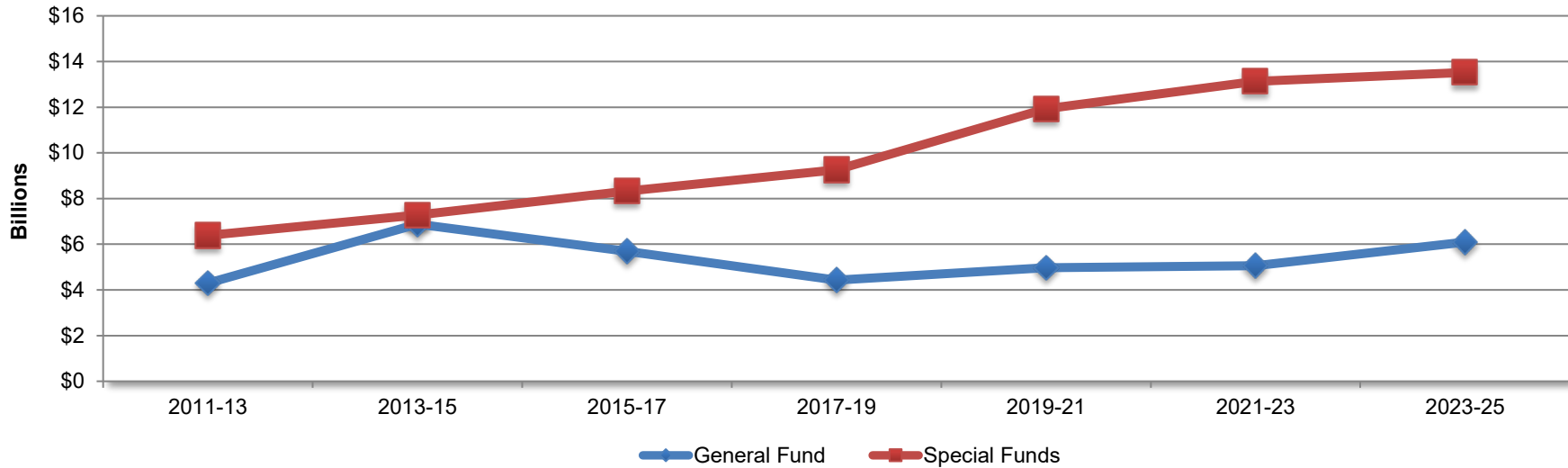
²In Senate Bill No. 2020, the Legislative Assembly appropriated any additional revenue from the resources trust fund to the Department of Water Resources resulting in an appropriation of an unknown amount. The actual revenue deposited in the resources trust fund during the 2021-23 biennium was less than the March 2023 legislative revenue forecast, and as a result, no additional funding was available to the Department of Water Resources.

APPROPRIATIONS SUMMARY

The Legislative Assembly in the 2023 regular legislative session and the October 2023 special legislative session provided general fund appropriations of \$6,097,329,537, \$1,037,403,552, or 20.5 percent, more than the 2021-23 legislative general fund appropriations. Of the \$6,097,329,537 of general fund appropriations, \$5,843,338,814 is considered ongoing general fund appropriations and \$253,990,723 is considered one-time general fund appropriations. Ongoing general fund spending increased by 19.8 percent compared to 2021-23 appropriations. Additional information regarding one-time general fund appropriations is provided in the one-time funding schedule included in this section.

The 2023 Legislative Assembly provided special fund appropriations of \$13,521,908,110, \$394,936,220, or 3.0 percent, more than the 2021-23 legislative special fund appropriations.

The following is a summary of legislative appropriations for the 2011-13 through 2023-25 bienniums:



Biennium	General Fund Appropriations	Special Fund Appropriations	Total Appropriations
2011-13	\$4,297,001,161	\$6,387,287,420	\$10,684,288,581
2013-15	\$6,879,671,380	\$7,275,054,956	\$14,154,726,336
2015-17 ¹	\$5,687,291,911	\$8,319,007,773	\$14,006,299,684
2017-19 ²	\$4,425,822,822	\$9,253,832,882	\$13,679,655,704
2019-21 ³	\$4,965,103,166	\$11,931,090,242	\$16,896,193,408
2021-23	\$5,058,789,985	\$13,126,971,890	\$18,185,761,875
2023-25	\$6,097,329,537	\$13,521,908,110	\$19,619,237,647

NOTE: Appropriation amounts are restated to reflect, where appropriate, supplemental and deficiency appropriations provided by a subsequent Legislative Assembly or budget reductions made by the Legislative Assembly or budget allotments ordered by the Governor.

¹The 2015-17 biennium amounts have been adjusted to reflect changes made during the August 2016 special legislative session. The Legislative Assembly reduced original general fund appropriations by \$359,487,777, from \$6,046,162,678 to \$5,686,674,901, and increased special fund appropriations by \$116,053,293, from \$8,174,234,116 to \$8,290,287,409. These amounts were further affected by deficiency appropriations approved by the 2017 Legislative Assembly.

²The special funds appropriations amount for the 2017-19 biennium reflects a change in reporting relating to the North Dakota University System to specifically appropriate higher education special funds, including tuition and fees. This reporting change increased special fund appropriations by \$1,848,493,203.

³The special funds appropriations amount for the 2019-21 biennium reflects \$2.1 billion from federal funds related to the COVID-19 pandemic appropriated as a deficiency appropriation by the 2021 Legislative Assembly.

COMPARISON OF 2021-23 and 2023-25 LEGISLATIVE APPROPRIATIONS

Budget No.	Budget	Legislative Appropriation 2021-23		Legislative Appropriation 2023-25		Increase (Decrease) From 2021-23 to 2023-25	
		General Fund	Total Funds	General Fund	Total Funds	General Fund	Total Funds
General Government							
101	Governor's office	\$4,587,944	\$4,587,944	\$5,324,075	\$5,324,075	\$736,131	\$736,131
108	Secretary of State	5,521,552	13,827,126	7,042,124	24,874,199	1,520,572	11,047,073
110	Office of Management and Budget	34,026,399	67,549,812	137,670,538	283,674,562	103,644,139	216,124,750
112	Information Technology Department	28,975,953	320,547,058	43,360,845	556,298,224	14,384,892	235,751,166
117	State Auditor	9,119,110	14,945,262	10,033,672	16,377,824	914,562	1,432,562
120	State Treasurer	1,705,918	74,880,893	1,986,869	1,986,869	280,951	(72,894,024)
125	Attorney General	42,646,718	93,693,143	55,406,910	103,003,017	12,760,192	9,309,874
127	Tax Commissioner	64,241,316	64,366,316	228,189,404	228,314,404	163,948,088	163,948,088
140	Office of Administrative Hearings		2,901,529		3,000,409		98,880
150	Legislative Assembly	19,692,464	19,692,464	24,141,396	24,141,396	4,448,932	4,448,932
160	Legislative Council	16,370,410	16,440,410	19,910,209	19,998,209	3,539,799	3,557,799
180	Judicial branch	112,312,790	115,749,853	129,410,704	131,239,132	17,097,914	15,489,279
188	Commission on Legal Counsel for Indigents	19,294,363	21,289,213	20,608,898	22,620,120	1,314,535	1,330,907
190	Retirement and Investment Office		8,209,367		11,979,984		3,770,617
192	Public Employees Retirement System		10,217,396		10,903,218		685,822
195	Ethics Commission	623,984	623,984	1,138,242	1,138,242	514,258	514,258
Total General Government		\$359,118,921	\$849,521,770	\$684,223,886	\$1,444,873,884	\$325,104,965	\$595,352,114
Education							
Elementary, Secondary, and Other Education							
201	Department of Public Instruction	\$1,658,396,873	\$2,946,430,623	\$1,728,240,444	\$2,855,659,940	\$69,843,571	(\$90,770,683)
204	Center for Distance Education			6,797,980	11,347,980	6,797,980	11,347,980
226	Department of Trust Lands		10,402,999		14,342,415		3,939,416
250	State Library	5,831,721	10,362,864	6,822,098	9,294,141	990,377	(1,068,723)
252	School for the Deaf	7,406,556	10,916,084	8,099,844	11,765,535	693,288	849,451
253	North Dakota Vision Services - School for the Blind	4,761,879	6,238,557	5,059,580	6,720,291	297,701	481,734
270	Department of Career and Technical Education	41,735,063	145,031,108	53,200,708	163,945,556	11,465,645	18,914,448
Total Elementary, Secondary, and Other Education		\$1,718,132,092	\$3,129,382,235	\$1,808,220,654	\$3,073,075,858	\$90,088,562	(\$56,306,377)
Higher Education							
215	North Dakota University System office	\$128,198,476	\$154,430,511	\$154,018,605	\$180,262,713	\$25,820,129	\$25,832,202
227	Bismarck State College	32,084,055	140,493,948	46,314,055	162,593,636	14,230,000	22,099,688
228	Lake Region State College	14,242,152	39,876,580	15,248,322	42,777,089	1,006,170	2,900,509
229	Williston State College	11,286,737	35,306,272	13,118,332	82,149,259	1,831,595	46,842,987
230	University of North Dakota (UND)	156,024,079	976,681,850	193,209,139	1,105,670,747	37,185,060	128,988,897
232	UND School of Medicine and Health Sciences	67,026,005	229,936,375	80,865,916	252,280,027	13,839,911	22,343,652
235	North Dakota State University (NDSU)	138,556,325	815,573,425	164,198,618	924,722,269	25,642,293	109,148,844
238	North Dakota State College of Science	35,714,792	96,559,844	39,767,271	123,226,890	4,052,479	26,667,046
239	Dickinson State University	20,242,730	55,235,138	25,401,610	77,079,580	5,158,880	21,844,442
240	Mayville State University	20,279,828	52,562,268	23,448,810	75,110,916	3,168,982	22,548,648
241	Minot State University	41,206,630	130,254,397	49,277,097	123,913,516	8,070,467	(6,340,881)
242	Valley City State University	24,161,377	50,848,223	27,612,092	91,174,513	3,450,715	40,326,290
243	Dakota College at Bottineau	9,537,862	27,754,062	11,130,278	31,281,225	1,592,416	3,527,163
244	Forest Service	4,792,478	15,461,793	5,638,621	24,779,893	846,143	9,318,100
Total Higher Education		\$703,353,526	\$2,820,974,686	\$849,248,766	\$3,297,022,273	\$145,895,240	\$476,047,587
Total Education		\$2,421,485,618	\$5,950,356,921	\$2,657,469,420	\$6,370,098,131	\$235,983,802	\$419,741,210

Budget No.	Budget	Legislative Appropriation 2021-23		Legislative Appropriation 2023-25		Increase (Decrease) From 2021-23 to 2023-25	
		General Fund	Total Funds	General Fund	Total Funds	General Fund	Total Funds
Health and Welfare							
301	State Department of Health	\$44,103,431	\$283,722,205			(\$44,103,431)	(\$283,722,205)
303	Department of Environmental Quality	13,661,075	60,631,005	\$15,822,024	\$117,758,910	2,160,949	57,127,905
313	Veterans' Home	5,805,643	26,829,683	6,009,999	28,982,973	204,356	2,153,290
316	Indian Affairs Commission	1,095,715	1,095,715	1,200,967	1,200,967	105,252	105,252
321	Department of Veterans' Affairs	1,570,624	4,021,274	1,842,420	4,173,867	271,796	152,593
325	Department of Health and Human Services	1,579,020,870	4,926,346,122	2,043,404,916	5,748,016,969	464,384,046	821,670,847
360	Protection and Advocacy Project	3,139,350	7,402,940	3,323,370	7,589,911	184,020	186,971
380	Job Service North Dakota	410,229	65,405,492	6,578,847	120,172,899	6,168,618	54,767,407
Total Health and Welfare		\$1,648,806,937	\$5,375,454,436	\$2,078,182,543	\$6,027,896,496	\$429,375,606	\$652,442,060
Regulatory							
401	Insurance Commissioner		\$31,474,180		\$15,853,379		(\$15,620,801)
405	Industrial Commission	\$51,595,873	249,165,058	\$4,424,856	135,811,569	(\$47,171,017)	(113,353,489)
406	Department of Labor and Human Rights	2,394,186	2,911,054	2,654,148	3,157,546	259,962	246,492
408	Public Service Commission	6,431,087	19,892,782	7,537,710	21,261,831	1,106,623	1,369,049
412	Aeronautics Commission	475,000	36,216,987	475,000	38,644,667		2,427,680
413	Department of Financial Institutions		9,106,507		10,081,379		974,872
414	Securities Department		2,808,984		3,258,732		449,748
471	Bank of North Dakota	27,500,000	797,316,548		77,077,067	(27,500,000)	(720,239,481)
473	Housing Finance Agency	9,500,000	68,425,532	16,250,000	84,692,198	6,750,000	16,266,666
474	Department of Mineral Resources			32,444,371	35,012,371	32,444,371	35,012,371
475	Mill and Elevator Association		88,377,209		97,242,033		8,864,824
485	Workforce Safety and Insurance		73,186,928		72,023,722		(1,163,206)
Total Regulatory		\$97,896,146	\$1,378,881,769	\$63,786,085	\$594,116,494	(\$34,110,061)	(\$784,765,275)
Public Safety							
504	Highway Patrol	\$36,327,762	\$69,423,414	\$49,438,826	\$71,189,188	\$13,111,064	\$1,765,774
530	Department of Corrections and Rehabilitation	218,165,809	301,666,008	255,467,963	445,785,087	37,302,154	144,119,079
540	Adjutant General	24,862,232	199,218,463	26,391,648	370,895,721	1,529,416	171,677,258
Total Public Safety		\$279,355,803	\$570,307,885	\$331,298,437	\$887,869,996	\$51,942,634	\$317,562,111
Agriculture and Economic Development							
601	Department of Commerce	\$34,667,572	\$223,621,015	\$67,157,530	\$328,714,962	\$32,489,958	\$105,093,947
602	Agriculture Commissioner	23,959,712	58,470,487	47,519,573	79,974,191	23,559,861	21,503,704
627	Upper Great Plains Transportation Institute	4,485,607	25,752,957	5,096,416	25,098,193	610,809	(654,764)
628	Branch research centers	18,569,483	39,292,301	19,165,340	40,116,205	595,857	823,904
630	NDSU Extension Service	29,437,823	57,741,744	30,908,214	59,894,357	1,470,391	2,152,613
638	Northern Crops Institute	1,987,142	3,909,760	2,110,256	9,550,701	123,114	5,640,941
640	NDSU Main Research Center	55,088,232	122,278,188	60,018,189	219,394,503	4,929,957	97,116,315
649	Agronomy Seed Farm		1,579,655		1,629,764		50,109
665	State Fair Association	542,833	542,833	642,833	642,833	100,000	100,000
670	Racing Commission	407,894	574,495	475,006	647,104	67,112	72,609
Total Agriculture and Economic Development		\$169,146,298	\$533,763,435	\$233,093,357	\$765,662,813	\$63,947,059	\$231,899,378
Natural Resources							
701	State Historical Society	\$19,411,350	\$27,791,302	\$22,038,910	\$49,378,093	\$2,627,560	\$21,586,791
709	Council on the Arts	1,662,766	4,210,748	2,597,019	4,547,019	934,253	336,271
720	Game and Fish Department		92,368,134		134,761,466		42,393,332
750	Parks and Recreation Department	13,573,491	63,705,884	14,264,880	139,581,595	691,389	75,875,711
770	State Water Commission		615,799,129		894,357,267		278,558,138
Total Natural Resources		\$34,647,607	\$803,875,197	\$38,900,809	\$1,222,625,440	\$4,253,202	\$418,750,243

Budget No.	Budget	Legislative Appropriation 2021-23		Legislative Appropriation 2023-25		Increase (Decrease) From 2021-23 to 2023-25	
		General Fund	Total Funds	General Fund	Total Funds	General Fund	Total Funds
	Transportation						
801	Department of Transportation		\$2,384,534,084	\$10,375,000	\$2,306,094,393	\$10,375,000	(\$78,439,691)
	Total Transportation	\$0	\$2,384,534,084	\$10,375,000	\$2,306,094,393	\$10,375,000	(\$78,439,691)
	TOTAL APPROPRIATIONS	\$5,010,457,330	\$17,846,695,497	\$6,097,329,537	\$19,619,237,647	\$1,086,872,207	\$1,772,542,150
	APPROPRIATIONS SUMMARY						
	General Government	\$359,118,921	\$849,521,770	\$684,223,886	\$1,444,873,884	\$325,104,965	\$595,352,114
	Education	2,421,485,618	5,950,356,921	2,657,469,420	6,370,098,131	235,983,802	419,741,210
	Health and Welfare	1,648,806,937	5,375,454,436	2,078,182,543	6,027,896,496	429,375,606	652,442,060
	Regulatory	97,896,146	1,378,881,769	63,786,085	594,116,494	(34,110,061)	(784,765,275)
	Public Safety	279,355,803	570,307,885	331,298,437	887,869,996	51,942,634	317,562,111
	Agriculture and Economic Development	169,146,298	533,763,435	233,093,357	765,662,813	63,947,059	231,899,378
	Natural Resources	34,647,607	803,875,197	38,900,809	1,222,625,440	4,253,202	418,750,243
	Transportation	0	2,384,534,084	10,375,000	2,306,094,393	10,375,000	(78,439,691)
	TOTAL APPROPRIATIONS	<u>\$5,010,457,330</u> *	<u>\$17,846,695,497</u> *	<u>\$6,097,329,537</u>	<u>\$19,619,237,647</u>	<u>\$1,086,872,207</u>	<u>\$1,772,542,150</u>
	* 2021-23 appropriations made by the 67th Legislative Assembly	\$5,010,457,330	\$17,846,695,497				
	2021-23 supplemental and deficiency appropriations made by the 68th Legislative Assembly (See deficiency appropriations schedule in Section B)	48,332,655	339,066,378				
	Total 2021-23 appropriations	<u>\$5,058,789,985</u>	<u>\$18,185,761,875</u>				

COMPARISON OF 2021-23 AND 2023-25 BIENNIUM ONGOING GENERAL FUND APPROPRIATIONS

Budget No.	Budget	Ongoing Appropriations	Ongoing Appropriations	2023-25 Increase (Decrease)	
		2021-23	2023-25	From 2021-23	
		General Fund	General Fund	General Fund	Percentage
General Government					
101	Governor's office	\$4,587,944	\$5,129,075	\$541,131	11.8%
108	Secretary of State	5,521,552	7,042,124	1,520,572	27.5%
110	Office of Management and Budget	33,926,399	131,153,719	97,227,320	286.6%
112	Information Technology Department	28,975,953	38,548,325	9,572,372	33.0%
117	State Auditor	9,119,110	9,932,122	813,012	8.9%
120	State Treasurer	1,705,918	1,959,044	253,126	14.8%
125	Attorney General	42,646,718	47,020,564	4,373,846	10.3%
127	Tax Commissioner	64,241,316	226,189,404	161,948,088	252.1%
150	Legislative Assembly	17,926,180	18,011,846	85,666	0.5%
160	Legislative Council	15,672,410	19,134,709	3,462,299	22.1%
180	Judicial branch	110,312,790	128,256,984	17,944,194	16.3%
188	Commission on Legal Counsel for Indigents	19,294,363	20,608,898	1,314,535	6.8%
195	Ethics Commission	623,984	1,039,417	415,433	66.6%
	Total General Government	\$354,554,637	\$654,026,231	\$299,471,594	84.5%
Education					
Elementary, Secondary, and Other Education					
201	Department of Public Instruction	\$1,658,196,873	\$1,728,170,444	\$69,973,571	4.2%
204	Center for Distance Education	0	6,797,980	6,797,980	N/A
250	State Library	5,831,721	6,489,098	657,377	11.3%
252	School for the Deaf	7,406,556	8,009,759	603,203	8.1%
253	North Dakota Vision Services - School for the Blind	4,761,879	5,059,580	297,701	6.3%
270	Department of Career and Technical Education	41,735,063	51,200,708	9,465,645	22.7%
	Total Elementary, Secondary, and Other Education	\$1,717,932,092	\$1,805,727,569	\$87,795,477	5.1%
Higher Education					
215	North Dakota University System office	\$116,898,476	\$131,899,251	\$15,000,775	12.8%
227	Bismarck State College	32,084,055	36,354,055	4,270,000	13.3%
228	Lake Region State College	14,242,152	15,248,322	1,006,170	7.1%
229	Williston State College	11,286,737	13,118,332	1,831,595	16.2%
230	University of North Dakota (UND)	152,024,079	179,204,139	27,180,060	17.9%
232	UND School of Medicine and Health Sciences	67,026,005	80,865,916	13,839,911	20.6%
235	North Dakota State University (NDSU)	138,431,325	159,398,618	20,967,293	15.1%
238	North Dakota State College of Science	35,714,792	38,761,924	3,047,132	8.5%
239	Dickinson State University	20,242,730	23,801,610	3,558,880	17.6%
240	Mayville State University	18,679,828	21,698,810	3,018,982	16.2%
241	Minot State University	41,206,630	47,677,097	6,470,467	15.7%
242	Valley City State University	24,161,377	27,612,092	3,450,715	14.3%
243	Dakota College at Bottineau	9,537,862	11,130,278	1,592,416	16.7%
244	Forest Service	4,792,478	5,638,621	846,143	17.7%
	Total Higher Education	\$686,328,526	\$792,409,065	\$106,080,539	15.5%
	Total Education	\$2,404,260,618	\$2,598,136,634	\$193,876,016	8.1%
Health and Welfare					
301	State Department of Health	\$38,575,155	\$0	(\$38,575,155)	(100.0%)
303	Department of Environmental Quality	12,661,075	15,634,224	2,973,149	23.5%
313	Veterans' Home	5,780,643	6,009,999	229,356	4.0%

Budget No.	Budget	Ongoing Appropriations	Ongoing Appropriations	2023-25 Increase (Decrease)	
		2021-23	2023-25	From 2021-23	Percentage
		General Fund	General Fund	General Fund	
316	Indian Affairs Commission	1,095,715	1,200,967	105,252	9.6%
321	Department of Veterans' Affairs	1,570,624	1,823,354	252,730	16.1%
325	Department of Health and Human Services	1,554,787,654	2,003,422,744	448,635,090	28.9%
360	Protection and Advocacy Project	3,139,350	3,323,370	184,020	5.9%
380	Job Service North Dakota	410,229	6,578,847	6,168,618	1,503.7%
Total Health and Welfare		\$1,618,020,445	\$2,037,993,505	\$419,973,060	26.0%
Regulatory					
405	Industrial Commission	\$26,489,613	\$0	(\$26,489,613)	(100.0%)
406	Department of Labor and Human Rights	2,246,469	2,604,148	357,679	15.9%
408	Public Service Commission	6,425,687	7,354,210	928,523	14.5%
412	Aeronautics Commission	475,000	475,000	0	0.0%
473	Housing Finance Agency	0	2,500,000	2,500,000	N/A
474	Department of Mineral Resources	0	27,975,520	27,975,520	N/A
Total Regulatory		\$35,636,769	\$40,908,878	\$5,272,109	14.8%
Public Safety					
504	Highway Patrol	\$36,327,762	\$46,606,242	\$10,278,480	28.3%
530	Department of Corrections and Rehabilitation	217,859,809	241,755,509	23,895,700	11.0%
540	Adjutant General	22,882,232	24,661,648	1,779,416	7.8%
Total Public Safety		\$277,069,803	\$313,023,399	\$35,953,596	13.0%
Agriculture and Economic Development					
601	Department of Commerce	\$31,502,140	\$33,307,530	\$1,805,390	5.7%
602	Agriculture Commissioner	13,459,712	14,519,573	1,059,861	7.9%
627	Upper Great Plains Transportation Institute	4,485,607	5,096,416	610,809	13.6%
628	Branch research centers	18,569,483	19,165,340	595,857	3.2%
630	NDSU Extension Service	29,437,823	30,908,214	1,470,391	5.0%
638	Northern Crops Institute	1,987,142	2,110,256	123,114	6.2%
640	NDSU Main Research Center	54,588,232	56,309,959	1,721,727	3.2%
665	State Fair Association	542,833	642,833	100,000	18.4%
670	Racing Commission	387,894	455,006	67,112	17.3%
Total Agriculture and Economic Development		\$154,960,866	\$162,515,127	\$7,554,261	4.9%
Natural Resources					
701	State Historical Society	\$19,386,350	\$20,132,071	\$745,721	3.8%
709	Council on the Arts	1,662,766	2,338,089	675,323	40.6%
750	Parks and Recreation Department	13,323,491	14,264,880	941,389	7.1%
Total Natural Resources		\$34,372,607	\$36,735,040	\$2,362,433	6.9%
TOTAL ONGOING GENERAL FUND APPROPRIATIONS		\$4,878,875,745	\$5,843,338,814	\$964,463,069	19.8%
APPROPRIATION SUMMARY					
General Government		\$354,554,637	\$654,026,231	\$299,471,594	84.5%
Education		2,404,260,618	2,598,136,634	193,876,016	8.1%
Health and Welfare		1,618,020,445	2,037,993,505	419,973,060	26.0%
Regulatory		35,636,769	40,908,878	5,272,109	14.8%
Public Safety		277,069,803	313,023,399	35,953,596	13.0%
Agriculture and Economic Development		154,960,866	162,515,127	7,554,261	4.9%
Natural Resources		34,372,607	36,735,040	2,362,433	6.9%
TOTAL ONGOING GENERAL FUND APPROPRIATIONS		\$4,878,875,745	\$5,843,338,814	\$964,463,069	19.8%

ONE-TIME GENERAL FUND APPROPRIATIONS FOR THE 2023-25 BIENNIUM

Dept. Number	Agency - Description	Bill No.	Legislative Appropriations - General Fund
101	Governor's office		
	Constituent software	SB 2001	\$130,000
	Transition costs	SB 2001	65,000
110	Office of Management and Budget		
	Americans with Disabilities Act compliance study	SB 2015	50,000
	Accrued leave payouts	SB 2015	74,369
	Capitol space utilization improvements	SB 2015	2,500,000
	Cash management study	SB 2015	450,000
	Central services software and equipment	SB 2015	215,000
	Leave management system	SB 2015	335,000
	Prairie Public Broadcasting grants	SB 2015	1,792,450
	Procurement software	SB 2015	400,000
	State student internship	SB 2015	500,000
	Infrastructure grant	SB 2015	200,000
112	Information Technology Department		
	Governance, risk, and compliance costs	HB 1021	600,000
	Inflationary increases	HB 1021	2,350,000
	State and local cybersecurity grant	HB 1021	487,520
	Statewide longitudinal data system	HB 1021	1,075,000
	Online property tax portal	HB 1225	300,000
117	State Auditor		
	Audit software upgrades	SB 2004	45,550
	Equipment replacement	SB 2004	25,000
	Local government audit operating expense	SB 2004	9,000
	Inflationary increases	SB 2004	22,000
120	State Treasurer		
	Information technology programming costs	SB 2005	27,825
125	Attorney General		
	Back the blue grants	HB 1307	3,500,000
	Local law enforcement grant	HB 1415	29,000
	Gaming, licensing, and deposit software	SB 2003	177,000
	Inflationary increases	SB 2003	156,463
	Law enforcement resiliency grants	SB 2003	400,000
	New staff operating and equipment costs	SB 2003	740,135
	State Crime Laboratory capital assets	SB 2003	886,000
	State Crime Laboratory improvements	SB 2003	250,000
	Statewide litigation funding pool	SB 2003	1,797,748
	Undercover vehicle replacements	SB 2003	200,000
	Forensic medical examination grants	SB 2202	250,000
127	State Tax Commissioner		
	Primary residence credit implementation	HB 1158	1,500,000
	GenTax enhancements	SB 2006	500,000

Dept. Number	Agency - Description	Bill No.	Legislative Appropriations - General Fund
150	Legislative Assembly		
	Propylon core upgrade	HB 1001	4,816,600
	Audio and video storage	HB 1001	110,000
	Computer and iPad replacement	HB 1001	557,950
	Chamber upgrades	HB 1001	220,000
	Special legislative session costs (October 2023 special legislative session)	HB 1541	425,000
160	Legislative Council		
	Computer and iPad replacement	HB 1001	155,500
	Secondary and backup servers	HB 1001	120,000
	Performance audit	SB 2015	500,000
180	Judicial branch		
	Supreme Court equipment, including microfiche machine and copy machines	HB 1002	28,500
	District courts equipment, including copy machines, courtroom video systems, and server equipment	HB 1002	1,125,220
195	Ethics Commission		
	Attorney fees	SB 2024	72,000
	Office relocation	SB 2024	25,000
	Education and training	SB 2024	1,825
201	Department of Public Instruction		
	Regional education association merger incentive	SB 2013	70,000
215	North Dakota University System office		
	Challenge grants	HB 1003	20,000,000
	Dakota Digital Academy	HB 1003	450,000
	Financial aid system	HB 1003	1,669,354
227	Bismarck State College		
	Polytechnic building project inflation	HB 1003	9,960,000
230	University of North Dakota		
	National security initiative	HB 1003	9,000,000
	Merrifield Hall and Twamley Hall renovation project inflation	HB 1003	5,000,000
	School transportation study	SB 2284	5,000
235	North Dakota State University		
	Adjusted minimum amount payable	HB 1003	4,800,000
238	North Dakota State College of Science		
	Adjusted minimum amount payable	HB 1003	1,005,347
239	Dickinson State University		
	Generator and other projects inflation	HB 1003	1,600,000
240	Mayville State University		
	Discretionary funds	HB 1003	1,750,000
241	Minot State University		
	Hartnett Hall renovation project inflation	HB 1003	1,600,000
250	State Library		
	Information technology equipment	SB 2013	43,000
	Maintenance of effort requirements	SB 2013	100,000

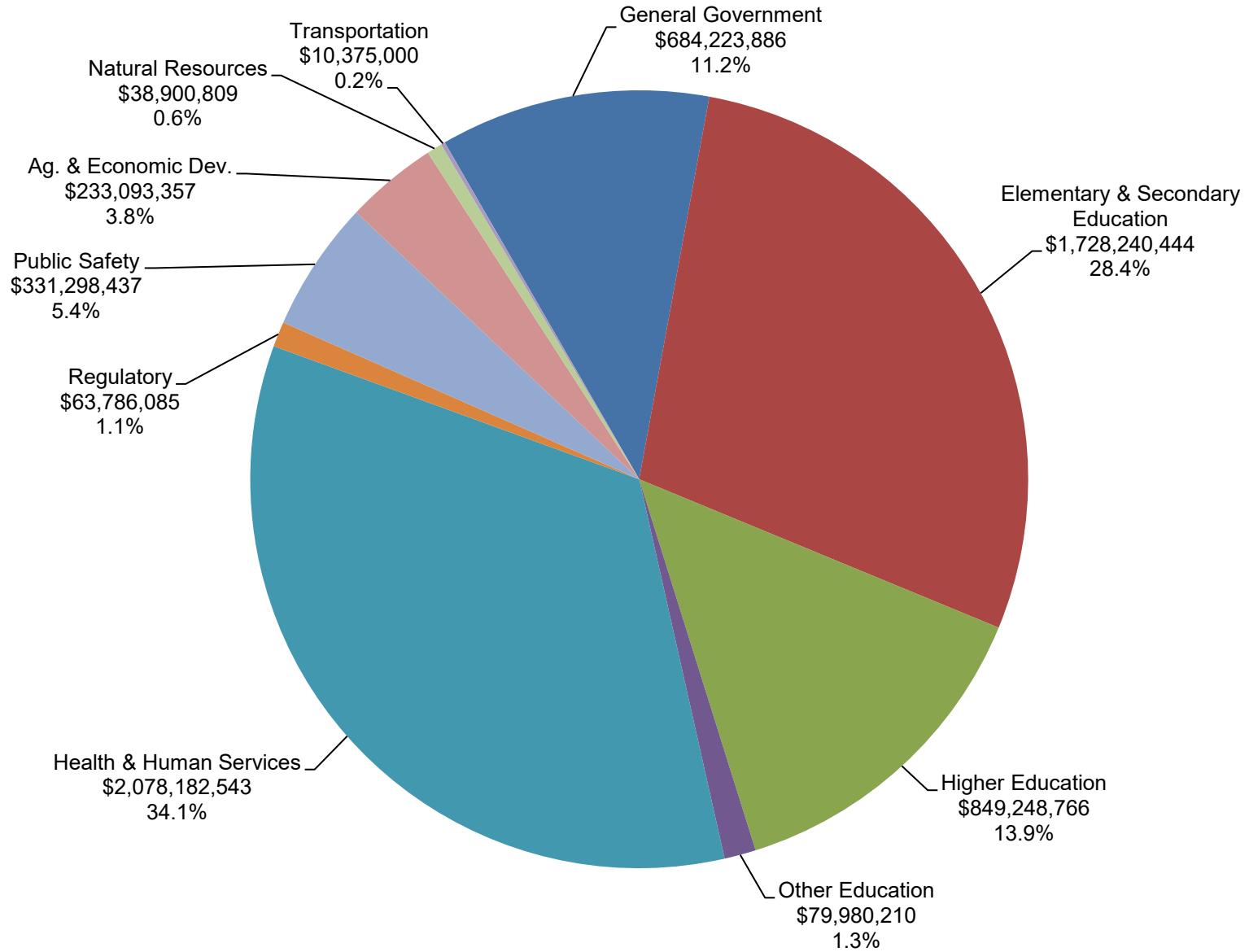
Dept. Number	Agency - Description	Bill No.	Legislative Appropriations - General Fund
	Accrued leave payouts	SB 2013	40,000
	State Library building renovations	SB 2013	150,000
252	School for the Deaf		
	Inflation increases	SB 2013	90,085
270	Department of Career and Technical Education		
	Career center initiative grants	HB 1199	2,000,000
303	Department of Environmental Quality		
	Chemistry laboratory inflation	HB 1024	116,800
	Environmental data system	HB 1024	71,000
321	Department of Veterans' Affairs		
	Accrued leave payouts	HB 1025	19,066
325	Department of Health and Human Services		
	Child care and workforce initiative	HB 1540	19,000,000
	Inflationary increases	SB 2012	10,282,172
	Behavioral health facility grant	SB 2012	1,950,000
	Medicaid program integrity audits	SB 2012	2,250,000
	State Hospital building demolition	SB 2026	4,000,000
	Family caregiver service pilot project	SB 2276	2,500,000
405	Industrial Commission		
	Electric grid resilience grant	HB 1014	1,124,856
	Lignite litigation expenses	HB 1014	3,000,000
	Transmission Authority consulting	HB 1014	300,000
406	Department of Labor and Human Rights		
	Occupational and professional board analyses	SB 2015	50,000
408	Public Service Commission		
	Copier replacement	SB 2008	10,000
	Drone	SB 2008	1,800
	Indirect cost recovery shortfall	SB 2008	101,700
	Weights and measures equipment	SB 2008	70,000
470	Department of Mineral Resources		
	Computer server transition	HB 1014	80,000
	Core and mineral analyses	HB 1014	100,000
	Drones and computers	HB 1014	83,648
	Fossil restoration fund	HB 1014	250,000
	Inflationary increases	HB 1014	886,868
	New FTE costs	HB 1014	68,335
	Oil and gas litigation	HB 1014	3,000,000
473	Housing Finance Authority		
	Housing incentive fund	HB 1014	13,750,000
504	Highway Patrol		
	Inflationary increases	HB 1011	2,154,000
	Motor carrier enhancements	HB 1011	23,000
	Narcotics tester	HB 1011	52,000

Dept. Number	Agency - Description	Bill No.	Legislative Appropriations - General Fund	
530	New trooper equipment	HB 1011	514,584	
	Unmanned aerial vehicle enhancements	HB 1011	89,000	
	Department of Corrections and Rehabilitation			
	Inflationary increases	HB 1015	3,478,998	
	Dakota Women's Correctional and Rehabilitation Center contract increase	HB 1015	2,450,000	
	Staff and resident development and training	HB 1015	100,000	
	Dickinson Adult Detention Center contract	HB 1015	1,003,434	
	Equipment	HB 1015	1,145,800	
	Cameras	HB 1015	275,000	
	Maintenance and extraordinary repairs	HB 1015	2,000,000	
	Offender management system review	HB 1015	500,000	
	Transitional facility contract inflation	HB 1015	2,759,222	
	540	Adjutant General		
Deferred maintenance		SB 2016	1,000,000	
Minot hangar purchase		SB 2016	60,000	
Accrued leave payouts		SB 2016	100,000	
Cybersecurity grants		SB 2016	314,000	
State Radio consoles replacement		SB 2016	150,000	
Snow removal grants (October 2023 special legislative session)		SB 2394	106,000	
601	Department of Commerce			
	New Americans workforce training grants	HB 1018	2,000,000	
	Technical skills training grants	HB 1018	2,000,000	
	Creamery assistance grant	HB 1018	250,000	
	Film and theater production grant	HB 1018	600,000	
	Workforce investment program grants	HB 1018	12,500,000	
	Workforce talent attraction initiative	HB 1018	12,000,000	
	Tribal college grants	SB 2015	500,000	
	Office of Legal Immigration	SB 2015	2,000,000	
	Base retention grants	SB 2240	1,000,000	
	Rural grocery grants	SB 2273	1,000,000	
	602	Department of Agriculture		
		Agriculture diversification	HB 1276	25,000,000
Bioscience innovation grants		SB 2009	6,500,000	
Food distribution grants		SB 2009	1,000,000	
North Dakota Trade Office		SB 2009	500,000	
640	NDSU Main Research Center			
	Branch research center project inflation	HB 1020	2,008,230	
	Nesson Valley irrigation research site project	HB 1020	1,700,000	
670	Racing Commission			
	Internships	HB 1023	20,000	
701	State Historical Society			
	America's 250 th celebration	SB 2018	250,000	
	Digital interactive initiative	SB 2018	425,000	

Dept. Number	Agency - Description	Bill No.	Legislative Appropriations - General Fund	
709	Geographic information system upgrade	SB 2018	225,000	
	Inflationary increases	SB 2018	120,795	
	Medora site planning	SB 2018	150,000	
	Newspaper preservation	SB 2018	236,044	
	Opera house restoration	SB 2018	250,000	
	Whitestone Hill native memorial	SB 2018	250,000	
	Council on the Arts			
	Accrued leave payouts	HB 1010	106,430	
	Arts across the prairie initiative	HB 1010	100,000	
	Information technology equipment	HB 1010	10,000	
	New FTE costs	HB 1010	2,500	
	Strategic planning consultant	HB 1010	40,000	
	801	Department of Transportation		
		Rural transit grants	HB 1012	1,250,000
Technology projects		HB 1012	9,125,000	
	Total		\$253,990,723	

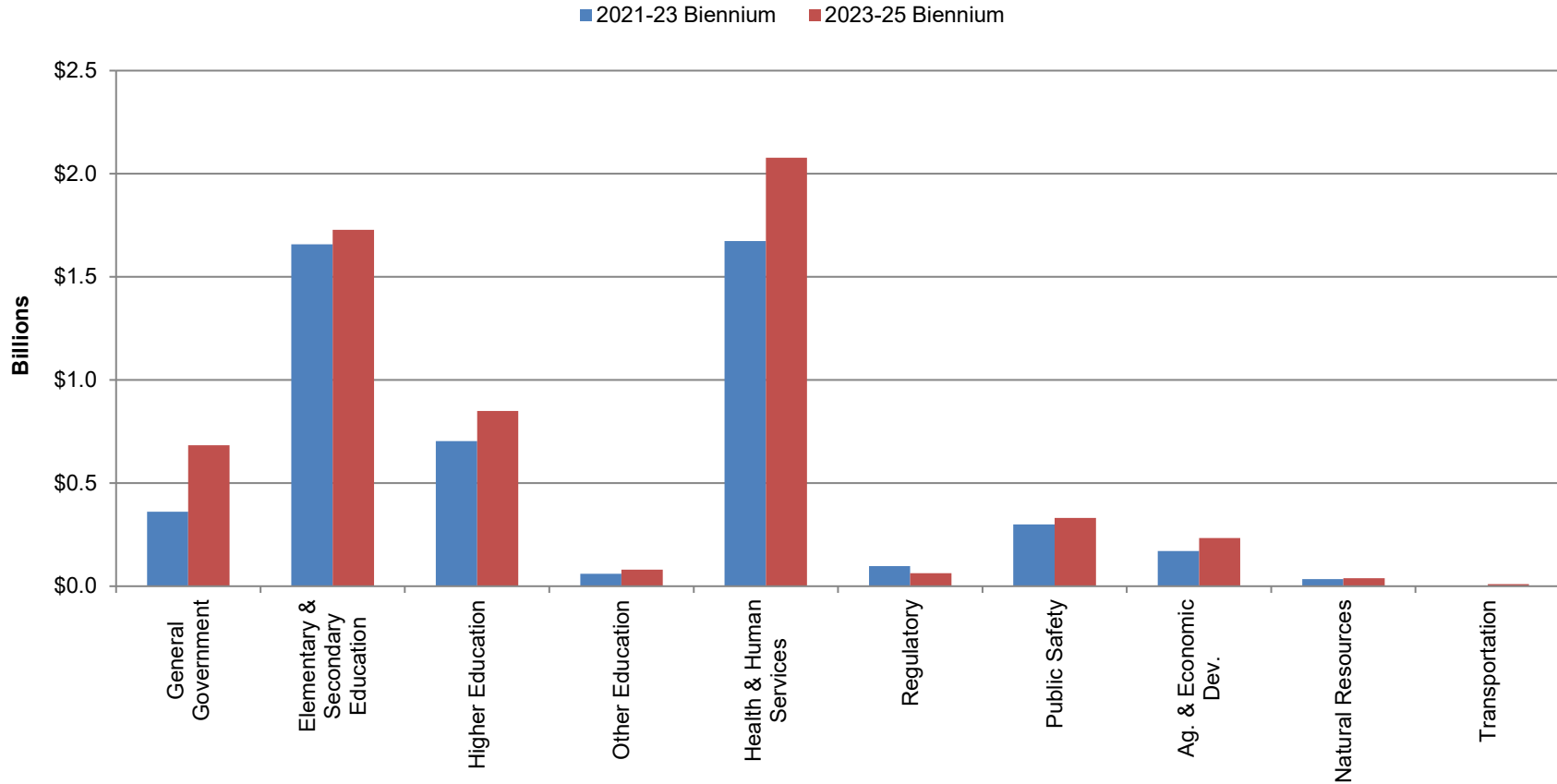
2023-25 BIENNIUM GENERAL FUND APPROPRIATIONS

Total 2023-25 General Fund Appropriations - \$6,097,329,537



COMPARISON OF 2021-23 AND 2023-25 GENERAL FUND APPROPRIATIONS

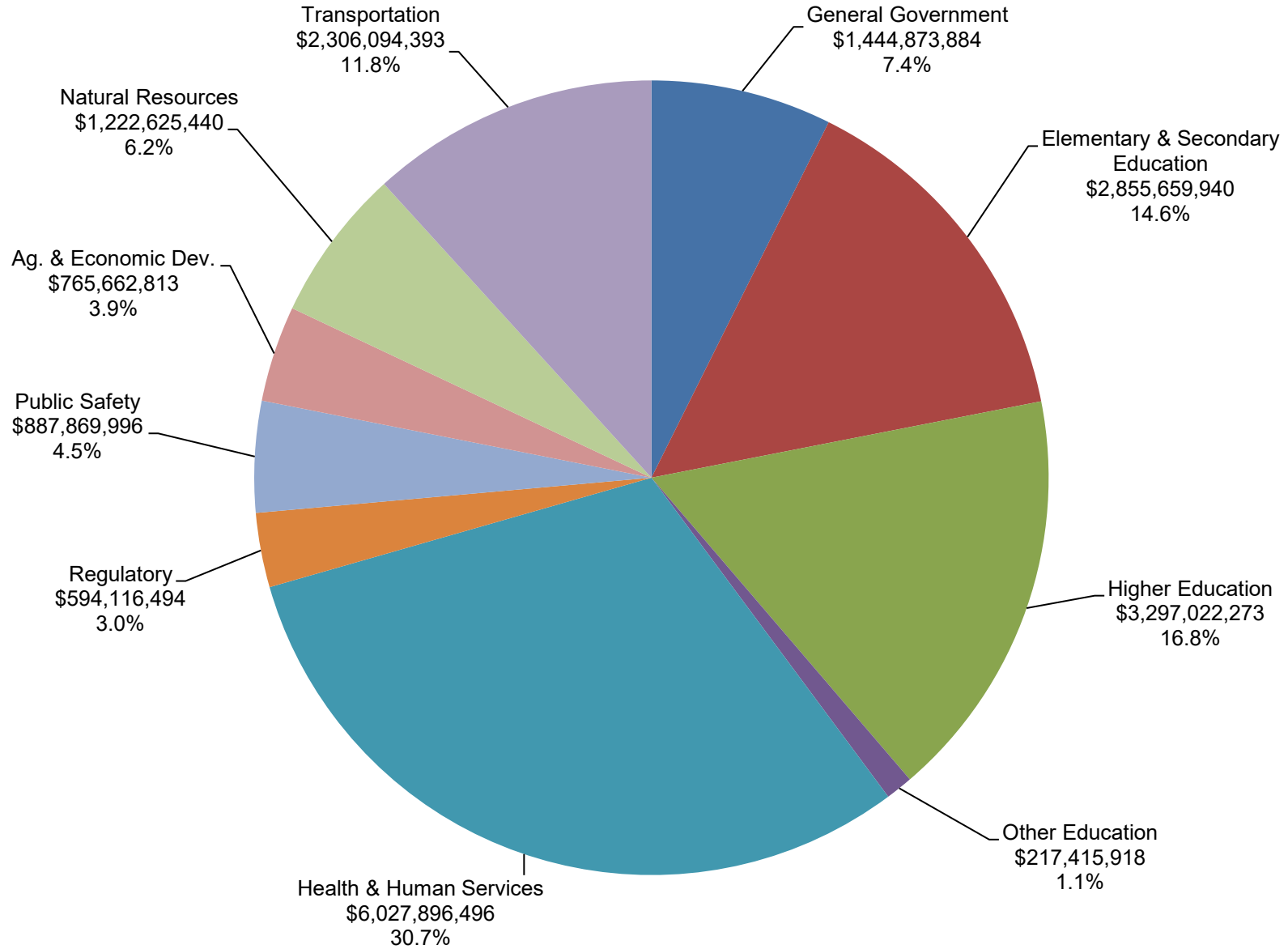
(Amounts Shown in Billions)



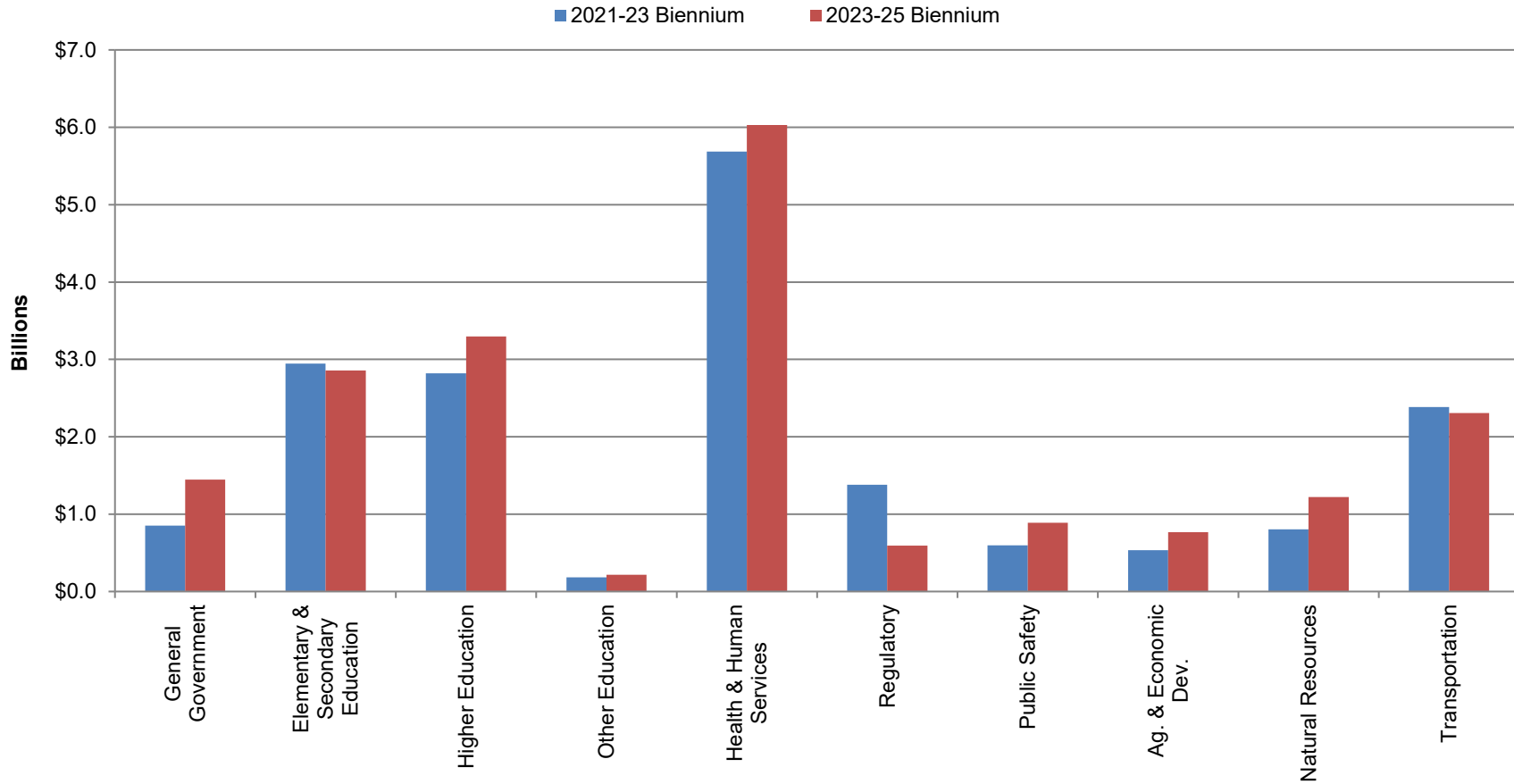
	2021-23 Biennium	2023-25 Biennium	Increase (Decrease)	Percentage Increase (Decrease)
General Government	\$360,487,692	\$684,223,886	\$323,736,194	89.8%
Elementary & Secondary Education	1,658,396,873	1,728,240,444	69,843,571	4.2%
Higher Education	703,453,294	849,248,766	145,795,472	20.7%
Other Education	59,735,219	79,980,210	20,244,991	33.9%
Health & Human Services	1,673,806,937	2,078,182,543	404,375,606	24.2%
Regulatory	98,033,606	63,786,085	(34,247,521)	(34.9%)
Public Safety	299,382,459	331,298,437	31,915,978	10.7%
Ag. & Economic Dev.	170,846,298	233,093,357	62,247,059	36.4%
Natural Resources	34,647,607	38,900,809	4,253,202	12.3%
Transportation	0	10,375,000	10,375,000	N/A
Total	\$5,058,789,985	\$6,097,329,537	\$1,038,539,552	20.5%

2023-25 BIENNIUM ALL FUNDS APPROPRIATIONS

Total 2023-25 Biennium All Funds Appropriations - \$19,619,237,647



COMPARISON OF 2021-23 AND 2023-25 ALL FUNDS APPROPRIATIONS (Amounts Shown in Billions)



	2021-23 Biennium	2023-25 Biennium	Increase (Decrease)	Percentage Increase (Decrease)
General Government	\$850,897,041	\$1,444,873,884	\$593,976,843	69.8%
Elementary & Secondary Education	2,946,430,623	2,855,659,940	(90,770,683)	(3.1%)
Higher Education	2,821,074,454	3,297,022,273	475,947,819	16.9%
Other Education	182,951,612	217,415,918	34,464,306	18.8%
Health & Human Services	5,685,458,936	6,027,896,496	342,437,560	6.0%
Regulatory	1,379,019,229	594,116,494	(784,902,735)	(56.9%)
Public Safety	596,057,264	887,869,996	291,812,732	49.0%
Ag. & Economic Dev.	535,463,435	765,662,813	230,199,378	43.0%
Natural Resources	803,875,197	1,222,625,440	418,750,243	52.1%
Transportation	2,384,534,084	2,306,094,393	(78,439,691)	(3.3%)
Total	\$18,185,761,875	\$19,619,237,647	\$1,433,475,772	7.9%

**Office of Management and Budget
Budget No. 110
Senate Bill No. 2393**

	FTE Positions	General Fund	Other Funds	Total
2023-25 legislative appropriations - Regular session	110.00	\$137,320,538	\$146,004,024	\$283,324,562
2023-25 legislative appropriations - October 2023 special session	0.00	350,000	0	350,000
2023-25 legislative appropriations¹	110.00	\$137,670,538	\$146,004,024	\$283,674,562
2023-25 base budget	108.00	33,926,399	8,828,309	42,754,708
Legislative increase (decrease) to base budget	2.00	\$103,744,139	\$137,175,715	\$240,919,854

¹The amounts shown for the 2023-25 biennium reflect the following funding pools for distributions to state agencies:

- A targeted market equity pool, including \$45,100,000 from the general fund and \$37,400,000 from other funds;
- A new and vacant FTE funding pool, including \$40,100,000 from the general fund and \$58,100,000 from other funds;
- A retirement contribution pool, including \$5,563,709 from the general fund and \$6,975,070 from other funds; and
- A deferred maintenance funding pool of \$20,000,000 from the strategic investment and improvements fund (SIIF).

ONGOING AND ONE-TIME GENERAL FUND APPROPRIATIONS

	Ongoing General Fund Appropriation	One-Time General Fund Appropriation	Total General Fund Appropriation
2023-25 legislative appropriations	\$131,153,719	\$6,516,819	\$137,670,538
2021-23 legislative appropriations ¹	33,926,399	377,771	34,304,170
2023-25 legislative increase (decrease) to 2021-23 appropriations	\$97,227,320	\$6,139,048	\$103,366,368
Percentage increase (decrease) to 2021-23 appropriations	286.6%	1,625.1%	301.3%

¹The 2023 Legislative Assembly provided a deficiency appropriation totaling \$277,771 of one-time funding from the general fund to the Office of Management and Budget (OMB) for judgment expenses pursuant to Senate Bill No. 2025 (2023)

**SUMMARY OF LEGISLATIVE CHANGES TO THE BASE BUDGET AND MAJOR FUNDING ITEMS
Changes to Base Budget**

	FTE Positions	General Fund	Other Funds	Total
The legislative action:				
Increased funding for the Emergency Commission contingency fund to provide total funding of \$750,000		\$350,000	\$0	\$350,000
Total	0.00	\$350,000	\$0	\$350,000

Other Changes

On June 1, 2023, the Public Employees Retirement System (PERS) Board filed a petition with the North Dakota Supreme Court challenging the constitutionality of Senate Bill No. 2015, which included the appropriation for OMB. On October 12, 2023, the Supreme Court invalidated the entirety of Senate Bill No. 2015 because the court determined the bill contained provisions unrelated to the appropriation for OMB in violation of the constitutional provision limiting bills to a single subject. As a result, the Governor called a special session, and the Legislative Assembly met for 3 days from October 23, 2023, to October 25, 2023, to reauthorize the provisions of Senate Bill No. 2015 in 14 separate bills. The schedule below provides information on bills approved during the October 2023 special legislative session and the related provisions from the original sections contained in Senate Bill No. 2015.

October 2023 Special Legislative Session	Senate Bill No. 2015 (2023 Regular Session)
Senate Bill No. 2393	
Sections 1 and 2 - Appropriation for defraying the expenses of the various divisions under the supervision of the Director of OMB, including the identification of one-time funding items	Sections 1 and 2
Section 3 - Appropriates funding from the community service supervision fund to OMB	Section 3
Sections 4 through 8 - Authorize OMB to administer the following transfers: <ul style="list-style-type: none"> • Uncommitted federal State Fiscal Recovery Fund appropriation authority from the state agencies that received the authority to the Department of Corrections and Rehabilitation • \$200 million from the tax relief fund or social service fund to the human service finance fund • Appropriation authority from the state student internship program line item to eligible state agencies • \$50 million from SIIF to the general fund • \$30 million from SIIF to the North Dakota Development Fund 	Sections 10 through 14
Sections 9 through 13 - Identify provisions for specific line items as follows: <ul style="list-style-type: none"> • \$20 million in the deferred maintenance funding pool line item for a boiler replacement project (\$12 million), a water mitigation project at the Liberty Memorial Building (\$700,000) and other projects (\$7.3 million) • \$5.55 million in the capital assets line item from the Capitol building fund for accessibility improvements (\$150,000), a building automation project (\$800,000), electrical and mechanical repairs (\$250,000), security improvements at the Governor's residence (\$100,000), remodeling in the Brynhild Haugland Room (\$250,000), and window replacements (\$4 million) • \$450,000 in the operating expense line item for procuring consulting services for a cash management study • \$200,000 in the infrastructure grant line item for a rural senior center project in Wells County • Other grants and special items, including \$1.8 million for unemployment insurance, \$25,000 for the Capitol Grounds Planning Commission, and \$685,657 for statewide memberships and related expenses 	Sections 15 through 19
Sections 14 through 17 - Authorize the following state employee compensation items: <ul style="list-style-type: none"> • A targeted market equity pool to provide funding to state agencies for targeted equity compensation adjustments based on a statewide plan prepared by OMB with the adjustments provided by July 1, 2023 • Guidelines for compensation adjustments for the 2023-25 biennium with an average of 6 percent in the 1st fiscal year and an average of 4 percent in the 2nd fiscal year • A new and vacant FTE funding pool to provide funding to state agencies for salaries and wages based on qualifying events for filling new and vacant FTE positions or based on qualifying funding needs for existing FTE positions • An employer retirement contribution pool to provide funding to state agencies for the increased cost of the employer retirement contribution increases included in House Bill Nos. 1040, 1183, and 1309 	Sections 20 through 23
Section 18 - Amends the state leave sharing program to allow probationary employees to participate in the program	Section 33

<p style="text-align: center;">October 2023 Special Legislative Session</p>	<p style="text-align: center;">Senate Bill No. 2015 (2023 Regular Session)</p>
Sections 19 and 20 - Amend and create provisions authorizing OMB to implement a new rent model for the Capitol complex to charge rent to executive branch agencies with general fund appropriations	Sections 34 and 35
Sections 21 and 22 - Amend provisions relating to law enforcement retirement to provide a technical correction to the peace officer's retirement plan changes in House Bill Nos. 1183 and 1309 with the funding for these changes included in Section 17	Sections 42 and 43
Sections 23 and 24 - Provide exemptions to OMB allowing unexpended appropriations to continue into the 2023-25 biennium for the Fiscal Management Division of OMB, an assessment of state lands and facilities, and a facility consolidation study	Sections 60 and 61
Section 25 - Includes a retroactive application for the targeted market equity pool line item and the deferred maintenance funding pool line item related to an emergency clause	Section 68
Sections 25 and 26 - Provide a retroactive application and an effective date to enact the bill during the special session	Not included
Senate Bill No. 2394	
Section 1 - Provides an appropriation of \$6,500 from special or other funds to the Governor's office for the 2021-23 biennium	Section 4(1)
Section 2 - Appropriates \$106,000 from the general fund to the Adjutant General as a correction for 2021-23 biennium emergency snow removal grants	Not included
Section 3 - Includes a retroactive effective date for Senate Bill No. 2024, the appropriation for the Ethics Commission, related to an emergency clause	Section 68
Sections 3 and 4 - Provide a retroactive application and an effective date to enact the bill during the special session	Not included
Senate Bill No. 2395	
Section 1 - Provides an appropriation of \$40,000 from the general fund to the Department of Environmental Quality for meeting expense reimbursements related to the Onsite Wastewater Recycling Technical Committee	Section 6(2)
Section 1 - Provides an appropriation of \$50,000 from the general fund to the Department of Labor and Human Rights for expenses related to analyzing the administration of occupational and professional boards	Section 6(3)
Sections 2 and 3 - Provide a retroactive application and an effective date to enact the bill during the special session	Not included
Senate Bill No. 2396	
Section 1 - Creates a special criminal penalty for those who supply or deliver controlled substances resulting in the death of an individual who consumes those controlled substances	Section 29
Sections 2 - Provides an effective date to enact the bill during the special session	Not included
Senate Bill No. 2397	
Section 1 - Changes the authority of joint water resource boards to levy a property tax of up to 2 mills from a required levy to an optional levy	Section 52
Sections 2 and 3 - Change the funding source for the water infrastructure revolving loan fund from \$100 million of Bank of North Dakota profits to a line of credit of \$100 million through the Bank	Sections 54 and 55
Sections 4 and 5 - Provide a retroactive application and an effective date to enact the bill during the special session	Not included
Senate Bill No. 2398	
Section 1 - Amends the K-12 education funding formula to modify the phase-out of transition minimum adjustments allowing school districts to receive additional funding during the 2023-25 biennium	Section 25
Sections 2 through 4 - Amends the school construction loan program under the coal development trust fund to increase the maximum loan amount from \$2 million to \$5 million to temporarily allow eligible school districts to access loan funding for inflationary construction costs and clarifies the provisions of school district debt and bonds	Sections 26 through 28

<p style="text-align: center;">October 2023 Special Legislative Session</p>	<p style="text-align: center;">Senate Bill No. 2015 (2023 Regular Session)</p>
Section 5 - Appropriates \$3 million from the general fund to the Department of Public Instruction to provide additional funding for the change in the K-12 education funding formula in Section 1	Section 6(4)
Section 6 and 7 - Provide a retroactive application date and an effective date to enact the bill during the special session	Not included
Section 7 - Includes an effective date of July 1, 2024, for select changes to the school construction loan program	Section 67
House Bill No. 1541	
Section 1 - Provides a deficiency appropriation of \$5,000 from the general fund to the Legislative Assembly for additional funding for International Legislators' Forum dues for the 2021-23 biennium	Section 4(2)
Section 2 - Appropriates \$425,000 from the general fund to the Legislative Assembly for one-time costs related to the October 2023 special legislative session	Not included
Section 3 - Provides a \$500,000 appropriation from the general fund to the Legislative Council for one-time costs related to a performance audit of the State Auditor and other consulting services of interim committees	Section 6(1)
Section 4 - Provides an appropriation of \$58,283 from the general fund to the Legislative Council for the cost of the 1 percent employer retirement contribution increase included in House Bill No. 1040	Section 9
Section 5 - Appropriates \$255,000 from the general fund to the Legislative Council for salaries and wages expenses	Not included
Section 6 - Amends the flexible transportation fund to require Budget Section approval for certain projects that use more than \$10 million from the fund	Section 31
Section 7 - Requires the Retirement and Investment Office to provide a report each biennium on the amount of legacy fund earnings that would have been transferred to the legacy earnings fund if the percent of market value method of distributing earnings had not been approved by the Legislative Assembly	Section 62
Sections 8 through 10 - Provide for Legislative Management studies of the administration of the state fire and tornado fund and state bonding fund, the management and maintenance of state facilities, and state guardianship programs	Sections 63 through 65
Section 11 - Includes a retroactive application for Section 1 related to an emergency clause	Section 68
Sections 11 and 12 - Provide a retroactive application date and an effective date to enact the bill during the special session	Not included
House Bill No. 1542	
Section 1 - Provides an appropriation of \$347,518 from the general fund (\$343,245) and other funds (\$4,273) to the judicial branch for the cost of the 1 percent employer retirement contribution increase	Section 8
Sections 2 and 3 - Provide a retroactive application and an effective date to enact the bill during the special session	Not included
House Bill No. 1543	
Section 1 - Provides an appropriation of \$8.25 million from SIIF to the Department of Health and Human Services for a behavioral health facility grant or other services	Section 7(1)
Section 1 - Provides an appropriation of \$26.5 million from SIIF to the Department of Career and Technical Education for inflationary costs of existing projects approved under the statewide area career center initiative grant program	Section 7(2)
Sections 2 and 3 - Appropriate \$8.5 million from special funds to Bismarck State College to provide total funding of \$40 million for a multipurpose academic and athletic center project and authorize the college to issue up to \$40 million of bonds for the project	Not included
Sections 4 and 5 - Provide a retroactive application and an effective date to enact the bill during the special session	Not included

October 2023 Special Legislative Session	Senate Bill No. 2015 (2023 Regular Session)
House Bill No. 1544	
Section 1 - Provides an appropriation of \$500,000 from the general fund to the Department of Commerce for a workforce development grant to a tribally controlled community college in the Turtle Mountain area	Section 6(5)
Section 1 - Provides an appropriation of \$2 million from the general fund to the Department of Commerce for the expenses of the newly created Office of Legal Immigration	Section 6(6)
Section 2 - Creates a new provision under the North Dakota Development Fund requiring certain energy projects to receive approval from the Clean Sustainable Energy Authority before funding may be authorized from the North Dakota Development Fund (This section was vetoed by the Governor after the October 2023 special legislative session.)	Section 24
Sections 3 and 4 - Provide a retroactive application and an effective date to enact the bill during the special session	Not included
House Bill No. 1545	
Section 1 - Provides an exemption allowing a park district to apply for a loan from the infrastructure revolving loan fund to refinance outstanding loans and to pay the outstanding balance of any special assessments associated with the project	Section 58
Sections 2 and 3 - Provide a retroactive application and an effective date to enact the bill during the special session	Not included
House Bill No. 1546	
Section 1 - Creates a fertilizer development incentive program under the Clean Sustainable Energy Authority to provide up to \$125 million for loan forgiveness	Section 51
Sections 2 and 3 - Provide a retroactive application and an effective date to enact the bill during the special session	Not included
House Bill No. 1547	
Section 1 - Increases the membership of the PERS Board from 9 to 11 members	Section 41
Section 2 - Prohibits the PERS Board from reducing the actuarial rate of return assumption for the PERS main system plan below 6.5 percent during the 2023-25 biennium	Section 56
Section 3 - Requires PERS to conduct an informational campaign to educate current and prospective state employees of the transition from the defined benefit retirement plan to the defined contribution retirement plan	Section 57
Section 4 - Provides for new members to be appointed to the PERS Board within 14 days after the effective date of the Act	Not included
Section 5 - Exempts the bill from the requirement for review by the Employee Benefits Programs Committee	Section 59
Sections 6 and 7 - Provide a retroactive application and an effective date to enact the bill during the special session	Not included
House Bill No. 1548	
Sections 1 through 27 - Change the effective date of the transition from the defined benefit plan to the new defined contribution retirement plan, including technical corrections made during the October 2023 special legislative session related to the timing of the transition	Sections 36 through 40 and 44 through 50
Section 28 - Exempts the bill from the requirement for review by the Employee Benefits Programs Committee	Section 59
Section 29 - Provides a contingent effective date for the closure of the main system defined benefit retirement plan upon certification by the Retirement Board with additional clarification on the timing of the transition made during the October 2023 special legislative session	Section 66
Section 30 - Provides an effective date to enact the bill during the special session	Not included

The following portions of Senate Bill No. 2015 were not reauthorized by the Legislative Assembly during the October 2023 special legislative session:

- Section 5 appropriated \$5 million from the state disaster relief fund to the Adjutant General for additional emergency snow removal grants in the 2021-23 biennium; however, the additional funding was not needed for the program.
- Section 68 included an emergency clause for Section 4 of Senate Bill No. 2012 relating to child support payments; however, the emergency clause was duplicative of an emergency clause approved in Senate Bill No. 2012.

The following portions of Senate Bill No. 2015, which were vetoed by the Governor after the 2023 regular legislative session, were not reconsidered by the Legislative Assembly:

- Section 30 would have increased the percent of market value calculation for legacy fund earnings from 7 to 8 percent of the 5-year average balance of the fund.
- Section 32 would have clarified the continuing appropriation from the Capitol building fund could be used only for remodeling projects.
- Section 53 would have provided a retroactive effective date for a property tax exemption for a hospital property.

**Legislative Assembly
Budget No. 150
House Bill No. 1541**

	FTE Positions	General Fund	Other Funds	Total
2023-25 legislative appropriations - Regular session	0.00	\$23,716,396	\$0	\$23,716,396
2023-25 legislative appropriations - October 2023 special session	0.00	425,000	0	425,000
Total 2023-25 legislative appropriations	0.00	\$24,141,396	\$0	\$24,141,396
2023-25 base budget	0.00	17,926,180	0	17,926,180
Legislative increase (decrease) to base budget	0.00	\$6,215,216	\$0	\$6,215,216

ONGOING AND ONE-TIME GENERAL FUND APPROPRIATIONS

	Ongoing General Fund Appropriation	One-Time General Fund Appropriation	Total General Fund Appropriation
2023-25 legislative appropriations	\$18,011,846	\$6,129,550	\$24,141,396
2021-23 legislative appropriations ¹	17,926,180	1,771,284	19,697,464
2023-25 legislative increase (decrease) to 2021-23 appropriations	\$85,666	\$4,358,266	\$4,443,932
Percentage increase (decrease) to 2021-23 appropriations	0.5%	246.1%	22.6%

¹The 2021-23 one-time general fund appropriation has been increased by \$5,000 for a deficiency appropriation, for International Legislators' Forum dues during the 2021-23 biennium, originally included in Senate Bill No. 2015 (2023) and reauthorized during the special session in House Bill No. 1541.

SUMMARY OF LEGISLATIVE CHANGES TO THE BASE BUDGET DURING THE OCTOBER 2023 SPECIAL LEGISLATIVE SESSION

	FTE Positions	General Fund	Other Funds	Total
The legislative action:				
Added one-time funding for costs related to the 2023 special legislative session		\$425,000		\$425,000
Total	<u>0.00</u>	<u>\$425,000</u>	<u>\$0</u>	<u>\$425,000</u>

One-Time Funding

The following is a summary of one-time funding items for the Legislative Assembly for the 2023-25 biennium:

	General Fund	Other Funds	Total
Propylon Core upgrade	\$4,816,600		\$4,816,600
Audio and video storage	110,000		110,000
Computer and iPad replacement	557,950		557,950
Chamber upgrades	220,000		220,000
Total one-time funding items approved during the regular session	\$5,704,550	\$0	\$5,704,550
Costs related to the 2023 special legislative session	425,000		425,000
Total one-time funding items approved during the regular session and special session	\$6,129,550	\$0	\$6,129,550

Sections for Other Changes/Related Legislation Affecting the Agency

In House Bill No. 1541, the Legislative Assembly reauthorized a \$5,000 general fund deficiency appropriation to the Legislative Assembly originally included in Senate Bill No. 2015.

**Legislative Council
Budget No. 160
House Bill No. 1541**

	FTE Positions	General Fund	Other Funds	Total
2023-25 legislative appropriations - Regular session	45.00	\$19,655,209	\$88,000	\$19,743,209
2023-25 legislative appropriations - October 2023 special session	0.00	255,000	0	255,000
Total 2023-25 legislative appropriations	45.00	\$19,910,209	\$88,000	\$19,998,209
2023-25 base budget	44.00	15,672,410	70,000	15,742,410
Legislative increase (decrease) to base budget	1.00	\$4,237,799	\$18,000	\$4,255,799

ONGOING AND ONE-TIME GENERAL FUND APPROPRIATIONS

	Ongoing General Fund Appropriation	One-Time General Fund Appropriation	Total General Fund Appropriation
2023-25 legislative appropriations	\$19,134,709	\$775,500	\$19,910,209
2021-23 legislative appropriations	15,672,410	698,000	16,370,410
2023-25 legislative increase (decrease) to 2021-23 appropriations	\$3,462,299	\$77,500	\$3,539,799
Percentage increase (decrease) to 2021-23 appropriations	22.1%	11.1%	21.6%

SUMMARY OF LEGISLATIVE CHANGES TO THE BASE BUDGET DURING THE OCTOBER 2023 SPECIAL LEGISLATIVE SESSION

	FTE Positions	General Fund	Other Funds	Total
The legislative action:				
Added funding for salaries and wages		\$255,000		\$255,000
Total	0.00	\$255,000	\$0	\$255,000

Sections for Other Changes/Related Legislation Affecting the Agency

In House Bill No. 1541, the Legislative Assembly reauthorized appropriations to the Legislative Council originally included in Senate Bill No. 2015 (2023). The appropriations include a \$500,000 one-time general fund appropriation for a performance audit of the State Auditor and a \$58,283 general fund appropriation for the employer retirement contribution increase provided for in House Bill No. 1040 (2023).

House Bill No. 1541 also reenacted provisions related to Budget Section approval and Legislative Management reports and studies originally contained in Senate Bill No. 2015.

**Bismarck State College
Budget No. 227
House Bill No. 1543**

	FTE Positions	General Fund	Other Funds	Total
2023-25 legislative appropriations - Regular session	335.33	\$46,314,055	\$107,779,581	\$154,093,636
2023-25 legislative appropriations - October 2023 special session	0.00	0	8,500,000	8,500,000
Total 2023-25 legislative appropriations	335.33	\$46,314,055	\$116,279,581	\$162,593,636
2023-25 base budget	332.90	32,084,055	70,409,893	102,493,948
Legislative increase (decrease) to base budget	2.43	\$14,230,000	\$45,869,688	\$60,099,688

SUMMARY OF LEGISLATIVE CHANGES TO THE BASE BUDGET DURING THE OCTOBER 2023 SPECIAL LEGISLATIVE SESSION

	FTE Positions	General Fund	Other Funds	Total
The legislative action:				
Added one-time funding from revenue bond proceeds for the multipurpose academic and athletic center capital project to provide total authority of \$40 million for the project			\$8,500,000	\$8,500,000
Total	<u>0.00</u>	<u>\$0</u>	<u>\$8,500,000</u>	<u>\$8,500,000</u>

Other Sections in House Bill No. 1543

Bond issuance authorization - Section 3 authorizes the issuance of revenue bonds to generate up to \$40 million for the construction of the multipurpose academic and athletic center capital project.

Adjutant General, including the National Guard and the Department of Emergency Services
Budget No. 540
Senate Bill No. 2394

	FTE Positions	General Fund	Other Funds	Total
2023-25 legislative appropriations - Regular session	233.00	\$26,285,648	\$344,504,073	\$370,789,721
2023-25 legislative appropriations - October 2023 special session	0.00	106,000	0	106,000
Total 2023-25 legislative appropriations	233.00	\$26,391,648	\$344,504,073	\$370,895,721
2023-25 base budget	222.00	22,882,232	135,478,358	158,360,590
Legislative increase (decrease) to base budget	11.00	\$3,509,416	\$209,025,715	\$212,535,131

ONGOING AND ONE-TIME GENERAL FUND APPROPRIATIONS

	Ongoing General Fund Appropriation	One-Time General Fund Appropriation	Total General Fund Appropriation
2023-25 legislative appropriations	\$24,661,648	\$1,730,000	\$26,391,648
2021-23 legislative appropriations ¹	22,882,232	22,006,656	44,888,888
2023-25 legislative increase (decrease) to 2021-23 appropriations	\$1,779,416	(\$20,276,656)	(\$18,497,240)
Percentage increase (decrease) to 2021-23 appropriations	7.8%	(92.1%)	(41.2%)

¹The 2021-23 general fund appropriation has been increased by \$20,026,656 for a \$26,566 deficiency appropriation to transfer funds to the Veterans' Cemetery trust fund and \$20,000,000 for snow removal grants to tribal governments, counties, cities, and townships.

SUMMARY OF LEGISLATIVE CHANGES TO THE BASE BUDGET DURING THE OCTOBER 2023 SPECIAL LEGISLATIVE SESSION

	FTE Positions	General Fund	Other Funds	Total
The legislative action:				
Added one-time funding in the 2023-25 biennium for extended 2021-23 snow removal grants for eligible political subdivisions (Senate Bill No. 2394)		\$106,000		\$106,000
Total	0.00	\$106,000	\$0	\$106,000

The Legislative Assembly, in the 2023 regular legislative session, in Senate Bill No. 2015 (2023) provided a 2021-23 biennium appropriation of \$5 million from the state disaster relief fund for snow removal grants. The bill was invalidated by the Supreme Court and the Legislative Assembly in its October 2023 special legislative session did not reappropriate the \$5 million because it was not needed in the 2021-23 biennium.

CAPITAL CONSTRUCTION - SUMMARY

CAPITAL PROJECTS

The Legislative Assembly provided a total of \$2,769,569,153 for capital projects, bond payments, and payments in lieu of taxes for the 2023-25 biennium as reflected on the following schedule:

	2023-25 Biennium		
	General Fund	Special Funds	Total Funds
Major capital projects - See the major new capital construction schedule on page I-2 ¹	\$21,928,230	\$848,007,026	\$869,935,256
Extraordinary repairs - See the extraordinary repairs schedule on page I-4	22,100,687	54,277,221	76,377,908
Department of Transportation - Contractor payments	0	1,425,971,946	1,425,971,946
Water projects ²	0	271,400,000	271,400,000
Game and Fish Department - Land acquisitions	0	800,000	800,000
Institutions of higher education special assessments	57,540	376,457	433,997
State agency special assessments	224,046	20,000	244,046
Payments in lieu of taxes ³	0	1,525,600	1,525,600
Bond payments ⁴	13,881,576	108,998,824	122,880,400
Total	\$58,192,079	\$2,711,377,074	\$2,769,569,153

¹This amount includes funding of \$8.5 million from other funds for the Bismarck State College multipurpose academic and athletic center project approved during the October 2023 special legislative session.

²This amount includes funding for construction costs of the Southwest Pipeline Project, the Northwest Area Water Supply Project, the Red River Valley Water Supply Project, and the Mouse River flood control project.

³This amount includes payments in lieu of taxes of approximately \$1,525,600 for the Game and Fish Department from special funds. This amount does not include payments in lieu of taxes of approximately \$438,000 estimated to be paid by Workforce Safety and Insurance in the 2023-25 biennium under the agency's continuing appropriation for building maintenance.

⁴The amounts shown for bond payments reflect \$13.2 million for payments on bonds issued by the State Building Authority, \$102.6 million for payments on legacy bonds issued by the Public Finance Authority, and \$7.1 million is for other bond payments related to North Dakota University System projects.

BOND ISSUANCES AND LEASE PAYMENTS

The Legislative Assembly provided a total of \$13,881,576 from the general fund for 2023-25 biennium lease payments for repayment of notes issued to finance capital projects. Funding is included in the budgets for the University System, Department of Corrections and Rehabilitation, Office of Management and Budget, Attorney General, State Historical Society, Parks and Recreation Department, branch research centers, Main Research Center, and Veterans' Home.

Section 54-17.2-23 limits the amount of lease payments paid from the general fund for a biennium to 10 percent of an equivalent one-cent sales tax. This maximum for the 2023-25 biennium is estimated to be \$51.1 million based on projected sales, use, and motor vehicle excise tax collections included in the 2023 legislative revenue forecast.

The 2021 Legislative Assembly authorized \$680,000,000 in bonds from the legacy fund to finance capital projects. The 2023 Legislative Assembly provided a total of \$102,620,461 from the legacy earnings fund for 2023-25 biennium payments on the bonds issued. The outstanding principal of the bonds as of June 30, 2023, is \$710,115,000 and the maturity date of the bonds is December 1, 2041.

Please see **STATE BOND ISSUANCES** for additional information.

**MAJOR NEW CAPITAL CONSTRUCTION
FOR THE 2023-25 BIENNIUM COMPARED TO THE 2021-23 BIENNIUM**

No.	Agency or Institution	Project	2023-25 Legislative Appropriations			2021-23 Legislative Appropriations		
			General Fund	Special Funds	Bonding	General Fund	Special Funds	Bonding
227	Bismarck State College	Multipurpose academic and athletics center Polytechnic center	\$9,960,000	\$2,440,000	\$40,000,000 ¹		\$38,000,000	
228	Lake Region State College	Gearbox for wind turbine		1,000,000				
229	Williston State College	Medical health care building (SIIF and other funds) Turf project		36,600,000 7,313,939				
230	University of North Dakota	Energy and Environmental Research Center electrical distribution system Science, engineering, and national security corridor (SIIF and other funds) Merrifield Hall / Twamley Hall	5,000,000	33,000,000 82,000,000 7,500,000			50,000,000	
235	North Dakota State University	Music building addition / renovation Sudro Hall small animal research facility expansion and renovation Center for engineering and computational sciences (SIIF and other funds)		20,000,000 3,000,000 84,000,000				
238	North Dakota State College of Science	Agriculture, automation, and autonomous systems building (SIIF and other funds)		19,975,000				
239	Dickinson State University	Agriculture building renovation (SIIF and other funds) Generator and other projects	1,600,000	18,000,000 1,000,000			4,000,000	
240	Mayville State University	Old main renovation (SIIF and other funds)		17,330,087				
241	Minot State University	Dakota residence hall demolition (SIIF) Hartnett Hall Student center renovation	1,600,000	765,000 2,400,000 3,100,000			25,000,000	
242	Valley City State University	Osmon Fieldhouse athletic addition Student center renovation McCarthy Hall (SIIF and other funds)		20,000,000 2,000,000 13,500,000				
243	Dakota College at Bottineau	Old main / center for rural health education (SIIF and other funds)		5,300,000				
313	Veterans' Home	Resident garages / storage units		750,000				
325	Department of Health and Human Services	New state hospital (SIIF) Pregnant and parenting women facility (SIIF) New state laboratory - Department of Environmental Quality		12,500,000 1,000,000 55,120,000				
412	Aeronautics Commission	International Peace Garden's airport rehabilitation		2,500,000				
530	Department of Corrections and Rehabilitation	New facility - Heart River Correctional Center - Women (SIIF) James River Correctional Center maintenance shop (SIIF)		131,200,000 1,550,000				
540	Adjutant General	Civil Air Patrol - Hangar purchase Camp Grafton fitness facility Dickinson readiness center	60,000	9,000,000 8,900,000				
638	Northern Crops Institute	Feed center (SIIF) Pellet mill (SIIF)		3,250,000 650,000				
640	NDSU Main Research Center	Agricultural Experiment Station equipment storage sheds Nesson Valley Irrigation Research Site Branch research center capital project inflation Hettinger Research Center land purchase Waldron Hall replacement (SIIF and other funds)	1,700,000 2,008,230	1,900,000 925,000 1,038,000 97,000,000			8,029,000	
701	State Historical Society	North Dakota military museum (Bank of North Dakota line of credit)		20,000,000				
720	Game and Fish Department	Aquatic nuisance species laboratory and storage facility		850,000				

No.	Agency or Institution	Project	2023-25 Executive Budget Recommendations			2021-23 Legislative Appropriations		
			General Fund	Special Funds	Bonding	General Fund	Special Funds	Bonding
750	Parks and Recreation Department	Pembina Gorge campground (SIIF)		6,000,000				
		Cabin construction (SIIF)		2,400,000				
		Theodore Roosevelt Presidential Library (Bank of North Dakota line of credit)		70,000,000				
		International Peace Garden Willis pavilion (SIIF)		800,000				
		Lake Metigoshe reimagined project (SIIF)		250,000				
770	Department of Water Resources	Department building contingency		200,000				
Total 2023-25 legislative appropriation			<u>\$21,928,230</u>	<u>\$808,007,026</u>	<u>\$40,000,000</u>			
Total 2021-23 legislative appropriation						<u>\$7,350,000</u> ²	<u>\$291,000,228</u> ²	<u>\$50,000,000</u> ²

¹ The 2023-25 regular legislative session appropriated \$31.5 million of other funds for the Bismarck State College multipurpose academic and athletic center project and the October 2023 special legislative session added \$8.5 million for the project, and authorized Bismarck State College to issue revenue bonds of up to \$40 million for the project.

² The total original appropriation for major new capital construction provided by the 2021 Legislative Assembly. Please refer to the Legislative Council's *State Budget Actions Supplement for the 2021-23 Biennium* report for details regarding the 2021-23 appropriations. The 2021 Legislative Assembly authorized the State Board of Higher Education to issue \$50 million of revenue bonds.

ANALYSIS OF THE BUDGET STABILIZATION FUND FOR THE 2021-23 AND 2023-25 BIENNIUMS

	2021-23 Biennium Actual		2023-25 Biennium Estimated	
Beginning balance		\$748,943,600		\$914,429,031
Add revenues				
Investment income (loss)	(\$20,762,725) ¹		\$28,530,528 ¹	
Oil and gas tax collections	9,646,249 ²		0 ²	
Transfer from general fund	176,601,907 ³		0	
Total revenues		165,485,431		28,530,528
Total available		\$914,429,031		\$942,959,559
Less expenditures and transfers				
Transfer to general fund	\$0		\$28,360,128 ¹	
Total expenditures and transfers		0		28,360,128
Ending balance		\$914,429,031		\$914,599,431

¹Interest earnings are retained in the fund unless the balance of the fund is at the maximum amount allowed under North Dakota Century Code Section 54-27.2-01. Any interest earnings that would cause the fund to exceed the maximum balance are transferred to the general fund. The amount transferred to the general fund for the 2023-25 biennium due to the maximum balance is based on a general fund appropriation amount of \$6,097,329,537 which reflects legislative action during the October 2023 special legislative session.

²Section 57-51.1-07.5 provides for the deposit of up to \$75 million of the state share of oil and gas tax collections into the budget stabilization fund each biennium. The entire \$75 million is not estimated to be deposited in the fund during either the 2021-23 or 2023-25 biennium due to the fund being at its maximum balance.

³Chapter 54-27.2 provides any amount in the general fund at the end of a biennium in excess of \$65 million must be transferred to the budget stabilization fund, except that the balance in the budget stabilization fund may not exceed 15 percent of the general fund budget approved by the most recently adjourned Legislative Assembly. The amount shown for the 2021-23 biennium is based on a general fund appropriation amount of \$6,096,193,537 which reflects legislative action during the 2023 regular legislative session.

FUND HISTORY

The budget stabilization fund was established by the Legislative Assembly in House Bill No. 1596 (1987). Major provisions include:

- Section 54-27.2-01 establishes the budget stabilization fund and provides any interest earned on the balance of the budget stabilization fund must be retained in the fund. The section originally provided any money in the fund in excess of 10 percent of the general fund budget, as approved by the most recently adjourned Legislative Assembly, must be deposited in the general fund. House Bill No. 1451 (2011) decreased the maximum balance allowed in the fund from 10 to 9.5 percent of the general fund budget approved by the most recently adjourned Legislative Assembly. House Bill No. 1155 (2017) increased the maximum balance allowed in the fund from 9.5 to 15 percent of the general fund budget, as approved by the most recently adjourned Legislative Assembly.
- Section 54-27.2-02 provides any amount in the general fund at the end of a biennium in excess of \$65 million must be transferred to the budget stabilization fund.
- Section 54-27.2-03 provides the Governor may order a transfer from the budget stabilization fund to the general fund if the Director of the Office of Management and Budget projects a general fund revenue shortfall. The section originally limited the transfer to the difference between an amount 2.5 percent less than the original legislative general fund revenue forecast and the revised forecast prepared by the Office of Management and Budget. House Bill No. 1155 (2017) revised the section to allow for transfers from the budget stabilization fund to the general fund as follows:

After general fund allotments totaling at least 3 percent have been made under Section 54-44.1-12, the Governor may order a transfer of up to an amount equal to 3 percent of general fund appropriations;

After the previous transfer has been made and an additional 1 percent general fund budget allotment has been made, the Governor may order a transfer of up to 2 percent of general fund appropriations;

After the previous transfer has been made and an additional 1 percent general fund budget allotment has been made, the Governor may order a transfer of up to 3 percent of general fund appropriations; and

After the previous transfer has been made and an additional 1 percent general fund budget allotment has been made, the Governor may order a transfer of any remaining funds in the budget stabilization fund.

The amount of transfers from the budget stabilization fund to the general fund may not exceed the difference between the original and revised general fund revenue forecasts less general fund allotments made under Section 54-44.1-12. For purposes of the transfers, total general fund allotment percentages must be based on allotments made after any allotment exemption granted by the Director of the Budget.

**ANALYSIS OF THE STATE DISASTER RELIEF FUND
FOR THE 2017-19, 2019-21, 2021-23, AND 2023-25 BIENNIUMS**

	2017-19 Biennium Actual		2019-21 Biennium Actual		2021-23 Biennium Estimated		2023-25 Biennium Estimated	
Beginning balance		\$36,687,549		\$21,987,295		\$15,396,161		\$23,004,484
Add revenues								
Interest income	\$73,130		\$66,353		\$65,000		\$60,000	
Miscellaneous reimbursements	698,534		24,577		75,000		70,000	
Oil and gas tax collections	0 ¹		0 ⁵		15,511,903 ⁹		12,533,761 ¹¹	
Total revenues		771,664		90,930		15,651,903		12,663,761
Total available		\$37,459,213		\$22,078,225		\$31,048,064		\$35,668,245
Less estimated expenditures								
STORM Act Funding							\$1,000,000 ¹²	
2009 flooding	\$57,462 ²							
2010 flooding	1,199,702 ²							
2011 flooding	2,923,747 ²		\$2,367,837 ⁶					
State disasters and flood mitigation efforts	18,620 ²						2,225,000 ¹²	
2013 Red River Valley flood	912,450 ²		210 ⁶					
2013 winter storm	628,258 ²		2,320 ⁶					
2014 rain storms	72,201 ²		100,182 ⁶					
2017 flooding			217,970 ⁶		\$104,377 ¹⁰			
Federal Emergency Management Agency (FEMA) mitigation programs			93,046 ⁶				100,000 ¹²	
Double Ditch Historic Site repairs	1,694,478 ³							
Dickey County FEMA repayment			200,000 ⁶					
Non-oil-producing township road maintenance and improvement	7,965,000 ⁴				7,450,000 ⁴		750,000 ⁴	
Emergency township road repairs			750,000 ⁷					
Dakota Access Pipeline law enforcement			703,432 ⁸					
2019 flooding			1,352,454 ⁸		686,403 ¹⁰		450,461 ¹²	
2020 COVID-19					1,292 ¹⁰		500,000 ¹²	
2020 flooding			894,613 ⁸		(462,312) ¹⁰		369,752 ¹²	
June severe storms 2021							110,002 ¹²	
Spring storm 2022							9,350,000 ¹²	
Winter storm 2022							355,000 ¹²	

Predisaster mitigation				263,820 ¹⁰		458,030 ¹²	
Total estimated expenditures and transfers		15,471,918		6,682,064		8,043,580	15,668,245
Estimated ending balance		<u>\$21,987,295</u>		<u>\$15,396,161</u>		<u>\$23,004,484</u>	<u>\$20,000,000</u>

NOTE: The Legislative Assembly, in the 2023 regular legislative session in Senate Bill No. 2015 (2023), provided a 2021-23 biennium appropriation of \$5 million from the state disaster relief fund for snow removal grants. The bill was invalidated by the Supreme Court and the Legislative Assembly in its October 2023 special legislative session did not reappropriate the \$5 million because it was not needed in the 2021-23 biennium.

¹This amount reflects actual oil tax revenue allocations for the 2017-19 biennium. House Bill No. 1152 (2017) amended North Dakota Century Code Section 57-51.1-07.5 to provide for the allocation of the state's share of oil and gas tax revenues designated for deposit in the general fund under Chapters 57-51 and 57-51.1 as follows:

- The first \$775 million is deposited in the general fund, tax relief fund, budget stabilization fund, strategic investment and improvements fund, and lignite research fund;
- The next \$20 million is deposited in the state disaster relief fund, but not in an amount that would bring the unobligated balance in the fund to more than \$20 million; and
- Any additional revenues are deposited in the strategic investment and improvements fund.

²Section 1 of House Bill No. 1016 (2017) includes spending authority of \$8.5 million from the state disaster relief fund for expenses related to unclosed state disasters in the 2017-19 biennium. Section 13 of House Bill No. 1016 (2017) includes carryover authority for amounts related to disaster costs for road grade raising projects.

³Section 5 of Senate Bill No. 2018 (2015) appropriates \$2 million from the state disaster relief fund for Double Ditch Historic Site repairs. Section 6 of House Bill No. 1018 (2017) appropriates \$500,000 from the state disaster relief fund for Double Ditch Historic Site repairs.

⁴Section 4 of Senate Bill No. 2016 (2019) provided a 2017-19 biennium appropriation of \$8.1 million from the state disaster relief fund to the State Treasurer for the purpose of providing distributions to townships in non-oil-producing counties for maintenance and improvement of township roads and bridges. Section 4 of House Bill No. 1015 (2021) provides a 2021-23 biennium appropriation of \$8.2 million from the state disaster relief fund to the State Treasurer for the purpose of providing distributions to townships in non-oil-producing counties for maintenance and improvement of township roads and bridges.

⁵This amount reflects estimated oil tax revenue allocations for the 2019-21 biennium based on the 2021 legislative revenue forecast. House Bill No. 1066 (2019) and Senate Bill No. 2016 (2019) amend Section 57-51.1-07.5 to provide for the allocation of the state's share of oil and gas tax revenues under Chapters 57-51 and 57-51.1. As amended, the allocation provides that after \$685 million is deposited in the general fund, tax relief fund, budget stabilization fund, and lignite research fund, then the next \$15 million is deposited in the state disaster relief fund, but not in an amount that would bring the unobligated balance in the fund to more than \$15 million.

⁶Section 1 of Senate Bill No. 2016 (2019) includes spending authority of \$7.1 million from the state disaster relief fund for expenses related to unclosed state disasters in the 2019-21 biennium.

⁷Section 4 of Senate Bill No. 2012 (2021) provides a 2021-23 biennium appropriation of \$750,000 from the state disaster relief fund to the Department of Transportation to provide grants to townships for emergency township road repairs.

⁸Section 1 of House Bill No. 1025 (2021) includes a deficiency appropriation of \$3,880,540 from the state disaster relief fund, including \$3,130,540 for expenses related to flooding in the spring of 2019, fall of 2019, and spring of 2020, and \$750,000 to repay loan interest relating to Dakota Access Pipeline law enforcement response costs.

⁹This amount reflects actual oil tax revenue allocations for the 2021-23 biennium. House Bill No. 1015 (2021) and Senate Bill No. 2249 (2021) amend Section 57-51.1-07.5 to provide for the allocation of the state's share of oil and gas tax revenues under Chapters 57-51 and 57-51.1. As amended, the allocation provides that after \$685 million is deposited in the general fund, tax relief fund, budget stabilization fund, and lignite research fund, then the next \$20 million is deposited in the state disaster relief fund, but not in an amount that would bring the unobligated balance in the fund to more than \$20 million.

¹⁰Section 1 of House Bill No. 1016 (2021) includes spending authority of \$6 million from the state disaster relief fund for expenses related to unclosed state disasters in the 2021-23 biennium.

¹¹This amount reflects estimated oil tax revenue allocations for the 2023-25 biennium based on the 2023 legislative revenue forecast. Senate Bill No. 2367 (2023) amends Section 57-51.1-07.5 to provide for the allocation of the state's share of oil and gas tax revenues under Chapters 57-51 and 57-51.1. As amended, the allocation provides that after \$795 million is deposited in the general fund, tax relief fund, budget stabilization fund, and lignite research fund, then the next \$20 million is deposited in the state disaster relief fund, but not in an amount that would bring the unobligated balance in the fund to more than \$20 million.

¹²Section 1 of Senate Bill No. 2016 (2023) includes spending authority of \$12.7 million from the state disaster relief fund for expenses related to unclosed state disasters, \$2 million for natural disaster response and recovery grants, and \$225,000 for flood mitigation efforts in the 2023-25 biennium.

FUND HISTORY

Section 37-17.1-27 (Section 4 of Senate Bill No. 2012 (2009)) establishes a state disaster relief fund. Any interest or other fund earnings must be deposited in the fund. In Senate Bill No. 2369 (2011), the Legislative Assembly amended Section 37-17.1-27 to limit use of money in the fund for only the required state share of funding for expenses associated with presidentially declared disasters in the state and to require Emergency Commission and Budget Section approval of the use of money in the fund. In Senate Bill No. 2292 (2013), the Legislative Assembly further amended the section to allow money in the fund to be used for wide area search and rescue activities. Section 6 of Senate Bill No. 2055 (2019) further amends Section 37-17.1-27 to allow the fund to be used for the state share of FEMA disaster response, recovery, and mitigation grants, to remove the requirement for Emergency Commission and Budget Section approval of the use of money that has been appropriated by the Legislative Assembly, and to provide for the Adjutant General to report to the Budget Section on fund expenditures.

GENERAL FUND STATEMENTS - HISTORY

The schedule below provides a summary of actual and estimated general fund balances, revenues, expenditures, and transfers.

	Actual				Estimated
	2015-17	2017-19	2019-21	2021-23	2023-25
Beginning balance	\$729,529,389	\$65,000,000	\$65,000,000	\$1,122,353,345	\$1,488,310,172
Tax and fee revenues	3,437,604,096	3,818,087,697	3,931,123,045	4,723,697,050	4,466,113,372
Transfers and other sources of revenue to general fund	1,511,601,317	1,095,360,965	1,820,781,277	596,144,886	503,451,928
Total available	\$5,678,734,802	\$4,978,448,662	\$5,816,904,322	\$6,442,195,281	\$6,457,875,472
Expenditures	(\$5,581,532,047)	(\$4,365,437,808)	(\$4,694,550,977)	(\$4,777,283,202) ¹	(\$6,095,482,944) ¹
Transfers to budget stabilization fund	(32,202,755)	(548,010,854)	0	(176,601,907)	0
Total expenditures and transfers	(\$5,613,734,802)	(\$4,913,448,662)	(\$4,694,550,977)	(\$4,953,885,109)	(\$6,095,482,944)
Ending balance	\$65,000,000	\$65,000,000	\$1,122,353,345	\$1,488,310,172	\$362,392,528

¹Reflects \$1,846,593 of 2023-25 biennium appropriation authority spent during the 2021-23 biennium pursuant to emergency clauses.

MEMORANDUM ON TOTAL GENERAL FUND AND SPECIAL FUNDS APPROPRIATIONS FOR THE 1967-69 THROUGH 2023-25 BIENNIUMS AND THE RELATIONSHIP TO TOTAL PERSONAL INCOME

The following schedule presents the general fund and special funds appropriations for the 1967-69 through 2023-25 bienniums. It includes an analysis of the relationship between appropriations and the total personal income in the state. This analysis indicates that the percentage of general fund appropriations to personal income has varied with the highest percentage occurring in the 2013-15 biennium and the lowest percentage occurring in the 1967-69 biennium. Regarding all funds appropriations, the highest percentage occurred in the 1981-83 biennium and the lowest percentage in the 1967-69 biennium.

The biennial appropriation totals include major deficiency appropriations for the various bienniums made by subsequent Legislative Assemblies. The special funds appropriation totals do not necessarily reflect total expenditures of special funds since in some instances federal funds and certain fees are not specifically appropriated, but authorized to be spent by Emergency Commission action or continuing appropriations.

TOTAL RESTATED GENERAL FUND AND SPECIAL FUNDS APPROPRIATIONS FOR THE 1967-69 THROUGH 2023-25 BIENNIUMS AND THE RELATIONSHIP TO TOTAL PERSONAL INCOME

Biennium	Total General Fund Appropriations ¹	Total Special Funds Appropriations ¹	Grand Total All Funds Appropriations	Total Personal Income	Percentage of Appropriations to Personal Income	
					General Fund	All Funds
1967-69	\$145,638,671	\$205,351,205	\$350,989,876	\$3,293,000,000 ¹⁰	4.42%	10.66%
1969-71	\$183,686,131	\$261,745,459	\$445,431,590	\$3,459,000,000 ¹⁰	5.31%	12.88%
1971-73	\$226,255,732	\$267,845,499	\$494,101,231	\$4,137,000,000 ¹⁰	5.47%	11.94%
1973-75	\$297,820,935	\$356,127,664	\$653,948,599	\$5,770,000,000 ¹⁰	5.16%	11.33%
1975-77	\$442,529,561	\$436,181,752	\$878,711,313	\$7,987,000,000 ¹⁰	5.54%	11.00%
1977-79	\$575,067,852	\$565,096,709	\$1,140,164,561	\$8,051,000,000 ¹⁰	7.14%	14.16%
1979-81	\$680,417,154	\$772,341,770	\$1,452,758,924	\$10,102,000,000 ¹⁰	6.74%	14.38%
1981-83	\$910,249,232	\$1,205,292,293	\$2,115,541,525	\$11,206,000,000 ¹⁰	8.12%	18.88%
1983-85	\$1,017,861,170	\$1,148,055,629	\$2,165,916,799	\$14,757,000,000 ¹⁰	6.90%	14.68%
1985-87	\$1,134,183,661 ²	\$1,339,411,840	\$2,473,595,501	\$16,544,000,000 ¹⁰	6.86%	14.95%
1987-89	\$1,058,708,224 ³	\$1,440,445,277	\$2,499,153,501	\$17,508,000,000 ¹⁰	6.05%	14.27%
1989-91	\$1,061,507,822 ⁴	\$1,760,553,694 ⁵	\$2,822,061,516	\$17,419,000,000 ¹⁰	6.09%	16.20%
1991-93	\$1,202,891,103 ⁶	\$2,028,208,088	\$3,231,099,191	\$19,905,000,000 ¹⁰	6.04%	16.23%
1993-95	\$1,251,925,967	\$2,162,505,820	\$3,414,431,787	\$24,188,000,000 ¹⁰	5.18%	14.12%
1995-97	\$1,352,467,281	\$2,242,848,894	\$3,595,316,175	\$27,187,000,000 ¹⁰	4.97%	13.22%
1997-99	\$1,510,747,421	\$2,485,617,317	\$3,996,364,738	\$29,578,000,000 ¹⁰	5.11%	13.51%
1999-2001	\$1,614,882,210	\$3,265,271,344	\$4,880,153,554	\$32,867,000,000 ¹⁰	4.91%	14.85%
2001-03	\$1,728,640,384 ⁷	\$3,049,996,983	\$4,778,637,367	\$35,158,000,000 ¹⁰	4.92%	13.59%
2003-05	\$1,816,885,505	\$3,289,715,994	\$5,106,601,499	\$39,270,000,000 ¹⁰	4.63%	13.00%
2005-07	\$2,000,537,074	\$3,785,221,167	\$5,785,758,241	\$43,850,000,000 ¹⁰	4.56%	13.19%
2007-09	\$2,574,313,275	\$4,049,667,487	\$6,623,980,762	\$52,466,000,000 ¹⁰	4.91%	12.63%
2009-11	\$3,296,595,649	\$5,642,342,384	\$8,938,938,033	\$59,724,000,000 ¹⁰	5.52%	14.97%
2011-13	\$4,297,001,161	\$6,387,287,420	\$10,684,288,581	\$76,861,000,000 ¹⁰	5.59%	13.90%
2013-15	\$6,879,671,380	\$7,275,054,956	\$14,154,726,336	\$83,790,000,000 ¹⁰	8.21%	16.89%
2015-17	\$5,687,291,911 ⁸	\$8,319,007,773 ⁸	\$14,006,299,684	\$80,264,000,000 ¹⁰	7.09%	17.45%
2017-19	\$4,425,822,822	\$9,253,832,882	\$13,679,655,704	\$84,859,000,000 ¹⁰	5.22%	16.12%
2019-21	\$4,965,103,166	\$11,930,214,610	\$16,895,317,776	\$95,233,000,000 ¹⁰	5.21%	17.74%
2021-23	\$5,058,789,985	\$13,126,971,890 ⁹	\$18,185,761,875	\$101,896,000,000 ¹¹	4.96%	17.85%
2023-25	\$6,097,329,537	\$13,521,908,110	\$19,619,237,647	\$112,040,000,000 ¹¹	5.44%	17.51%

¹Appropriation amounts are restated to reflect, where appropriate, deficiency appropriations provided by a subsequent Legislative Assembly.

²In addition, changes made to general fund appropriations were:

- Reductions of \$12,965,250 as a result of 1987 Legislative Assembly action;
- A \$44,125,917 reduction as of May 1987 as a result of a 4 percent allotment reduction made by the Governor; and
- An increase of \$4,388,862 for Emergency Commission action and 1983-85 carryover.

³In addition, changes made to general fund appropriations were:

- Reductions of \$3,175,000 required because of the cable television sales tax referral; and
- A \$21 million budget allotment mandated by the Governor in September 1988.

⁴This amount is adjusted for revisions made to general fund appropriations, including reductions of \$95,763,770 resulting from the December 1989 sales and individual income tax referrals, increases of \$5,967,192 relating to the use of the budget stabilization fund, and increases of \$22,395,712 resulting from an August 1990, 2 percent unallotment.

⁵This amount is adjusted for revisions made to special funds appropriations, including reductions of \$14,876,540 resulting from the December 1989 gas tax referral and a net reduction of \$1,003,977 resulting from higher education tuition increases and Department of Human Services estimated income adjustments.

⁶In addition, the Legislative Assembly in House Bill No. 1046 (1991) appropriated up to \$9.5 million from the general fund for rural development if 1991-93 biennium revenues were more than 1991-93 biennium revenue estimates made by the Legislative Assembly in 1991, excluding the effect of Sunday opening, by at least \$11 million. This did not become effective. This amount does not reflect budget allotments ordered by the Governor during the 1991-93 biennium of \$4,305,000.

⁷The general fund appropriation amount for the 2001-03 biennium has been restated to reflect the 1.05 percent budget allotment ordered by Governor John Hoeven in July 2002.

⁸The general fund appropriation amount for the 2015-17 biennium has been restated to reflect the 6.55 percent general fund budget reductions made by the Legislative Assembly in the August 2016 special legislative session. The special fund appropriation amount has also been restated to reflect the \$116,053,293 transfer from the foundation aid stabilization fund to the Department of Public Instruction for state school aid payments, as a result of general fund budget allotments ordered by the Governor of 4.05 percent in February 2016 and 2.50 percent in August 2016.

⁹The special fund appropriation amount for the 2021-23 biennium has been adjusted to remove \$5 million appropriated from the state disaster relief fund for snow removal grants in Senate Bill No. 2015 (2023), invalidated by the Supreme Court. The Legislative Assembly, in its October 2023 special legislative session, did not reappropriate the \$5 million because it was not needed.

¹⁰Source: United States Bureau of Economic Analysis.

¹¹Source: IHS Markit.

**COMPARISON OF EXECUTIVE BUDGET RECOMMENDATIONS TO FINAL BUDGETS
APPROVED BY THE LEGISLATIVE ASSEMBLY FOR THE 1967-69 THROUGH 2023-25 BIENNIUMS¹**

	General Fund Appropriations	Special Funds Appropriations	Total All Appropriations	General Fund Revenues ²
1967-69				
Executive budget	\$132,496,141	\$204,346,811	\$336,842,952	\$148,269,822
Legislative increase (decrease)	13,142,530	1,004,394	14,146,924	16,980,000
Legislative budget	\$145,638,671	\$205,351,205	\$350,989,876	\$165,249,822
1969-71				
Executive budget	\$166,602,105	\$216,086,092	\$382,688,197	\$181,000,000
Legislative increase (decrease)	17,084,026	45,659,367	62,743,393	22,092,623
Legislative budget	\$183,686,131	\$261,745,459	\$445,431,590	\$203,092,623
1971-73				
Executive budget	\$226,640,383	\$257,317,128	\$483,957,511	\$241,840,000
Legislative increase (decrease)	(384,651)	10,528,371	10,143,720	1,769,348
Legislative budget	\$226,255,732	\$267,845,499	\$494,101,231	\$243,609,348
1973-75				
Executive budget	\$267,951,706	\$314,124,492	\$582,076,198	\$307,075,000
Legislative increase (decrease)	6,733,531	38,835,098	45,568,629	(5,705,492)
Legislative budget	\$274,685,237	\$352,959,590	\$627,644,827	\$301,369,508
Add				
Deficiency appropriations provided by the 1975 Legislative Assembly	23,135,698	3,168,074	26,303,772	
Legislative budget as restated	\$297,820,935	\$356,127,664	\$653,948,599	\$301,369,508
1975-77				
Executive budget	\$438,882,752	\$394,903,834	\$833,786,586	\$530,645,000
Legislative increase (decrease)	3,646,809	41,277,918	44,924,727	5,461,978
Reduction to June 30, 1975, general fund balance for deficiency appropriations for 1973-75				(23,135,698)
Legislative budget	\$442,529,561	\$436,181,752	\$878,711,313	\$512,971,280
1977-79				
Executive budget	\$538,440,978	\$477,421,009	\$1,015,861,987	\$647,900,000
Legislative increase (decrease)	35,376,433	87,268,156	122,644,589	371,650
Legislative budget	\$573,817,411	\$564,689,165	\$1,138,506,576	\$648,271,650

Add				
Deficiency appropriations provided by the 1979 Legislative Assembly	1,250,441	407,544	1,657,985	
Legislative budget as restated	<u>\$575,067,852</u>	<u>\$565,096,709</u>	<u>\$1,140,164,561</u>	<u>\$648,271,650</u>
1979-81				
Executive budget	\$646,401,970	\$710,607,537	\$1,357,009,507	\$694,467,657
Legislative increase (decrease)	8,317,480	57,780,260	66,097,740	10,028,475
Reduction to June 30, 1979, general fund balance for deficiency appropriations for 1977-79				(1,250,441)
Legislative budget	<u>\$654,719,450</u>	<u>\$768,387,797</u>	<u>\$1,423,107,247</u>	<u>\$703,245,691</u>
Add				
Deficiency appropriations provided by the 1981 Legislative Assembly	25,697,704	3,953,973	29,651,677	
Legislative budget as restated	<u>\$680,417,154</u>	<u>\$772,341,770</u>	<u>\$1,452,758,924</u>	<u>\$703,245,691</u>
1981-83				
Executive budget	\$1,030,540,733	\$1,043,972,705	\$2,074,513,438	\$1,129,692,934
Legislative increase (decrease)	(126,944,501)	133,544,456	6,599,955	(102,960,239)
Legislative budget	<u>\$903,596,232</u>	<u>\$1,177,517,161</u>	<u>\$2,081,113,393</u>	<u>\$1,026,732,695</u>
Add				
Deficiency appropriations provided by the 1983 Legislative Assembly	6,653,000	27,775,132	34,428,132	
Legislative budget as restated	<u>\$910,249,232</u>	<u>\$1,205,292,293</u>	<u>\$2,115,541,525</u>	<u>\$1,026,732,695</u>
1983-85				
Executive budget	\$924,455,265 ³	\$1,114,112,221	\$2,038,567,486	\$974,408,000
Legislative increase (decrease)	80,655,781	25,386,761	106,042,542	68,097,250
Legislative budget	<u>\$1,005,111,046</u>	<u>\$1,139,498,982</u>	<u>\$2,144,610,028</u>	<u>\$1,042,505,250</u>
Add				
Deficiency appropriations provided by the 1985 Legislative Assembly	12,750,124	8,556,647	21,306,771	
Legislative budget as restated	<u>\$1,017,861,170</u>	<u>\$1,148,055,629</u>	<u>\$2,165,916,799</u>	<u>\$1,042,505,250</u>
1985-87				
Executive budget	\$1,188,601,469 ⁴	\$1,292,110,406	\$2,480,711,875	\$1,219,290,080
Legislative increase (decrease)	(63,055,462)	42,502,011	(20,553,451)	(62,146,218)
Legislative budget	<u>\$1,125,546,007</u>	<u>\$1,334,612,417</u>	<u>\$2,460,158,424</u>	<u>\$1,157,413,862</u>

Add				
Deficiency appropriations provided by the 1987 Legislative Assembly	130,000	4,799,423	4,929,423	
49 th Legislative Assembly personal property tax replacement deficiency appropriation not spent until the 1985-87 biennium	8,507,654		8,507,654	
Impact of revised revenue estimate				(75,126,740)
Legislative budget as restated	<u>\$1,134,183,661</u> ⁵	<u>\$1,339,411,840</u>	<u>\$2,473,595,501</u>	<u>\$1,082,017,122</u>
1987-89				
Executive budget	\$1,114,031,918	\$1,406,353,403	\$2,520,385,321	\$1,119,465,000
Legislative increase (decrease)	<u>(56,862,745)</u>	<u>32,891,874</u>	<u>(23,970,871)</u>	<u>(56,462,787)</u>
Legislative budget	\$1,057,169,173	\$1,439,245,277	\$2,496,414,450	\$1,063,002,213
Add				
Deficiency appropriations provided by the 1989 Legislative Assembly	1,539,051	1,200,000	2,739,051	
Legislative budget as restated	<u>\$1,058,708,224</u> ⁶	<u>\$1,440,445,277</u>	<u>\$2,499,153,501</u>	<u>\$1,063,002,213</u>
1989-91				
Executive budget	\$1,115,265,227	\$1,690,091,064	\$2,805,356,291	\$1,126,110,000
Legislative increase (decrease)	<u>4,520,393</u>	<u>86,034,147</u>	<u>90,554,540</u>	<u>(2,152,095)</u>
Legislative budget	\$1,119,785,620	\$1,776,125,211	\$2,895,910,831	\$1,123,957,905
Add				
Deficiency appropriations provided by the 1991 Legislative Assembly	9,123,068	309,000	9,432,068	
Reductions due to sales, individual income, and gas tax referrals	(95,763,770)	(14,876,540)	(110,640,310)	(103,240,108)
Increase in June 30, 1989, balance				7,361,495
Adjustments for higher education tuition increases and Department of Human Services estimated income adjustments		(1,003,977)	(1,003,977)	
Use of budget stabilization fund	5,967,192		5,967,192	
2 percent unallotment (August 1990)	<u>22,395,712</u>		<u>22,395,712</u>	
Legislative budget as restated	<u>\$1,061,507,822</u>	<u>\$1,760,553,694</u>	<u>\$2,822,061,516</u>	<u>\$1,028,079,292</u>
1991-93				
Executive budget	\$1,166,588,941	\$1,901,143,193	\$3,067,732,134	\$1,185,456,000
Legislative increase (decrease)	<u>32,041,733</u>	<u>125,939,720</u>	<u>157,981,453</u>	<u>36,936,959</u>
Legislative budget	<u>\$1,198,630,674</u> ⁷	<u>\$2,027,082,913</u>	<u>\$3,225,713,587</u> ⁷	<u>\$1,222,392,959</u>

Add				
Deficiency appropriations provided by the 1993 Legislative Assembly	4,260,429	1,125,175	5,385,604	
Legislative budget as restated	<u>\$1,202,891,103</u>	<u>\$2,028,208,088</u>	<u>\$3,231,099,191</u>	<u>\$1,222,392,959</u>
1993-95				
Executive budget	\$1,228,289,194	\$2,248,975,882	\$3,477,265,076	\$1,253,054,000
Legislative increase (decrease)	<u>22,940,773</u>	<u>(88,551,589)</u>	<u>(65,610,816)</u>	<u>7,099,865</u>
Legislative budget	\$1,251,229,967	\$2,160,424,293	\$3,411,654,260	\$1,260,153,865
Add				
Deficiency appropriations provided by the 1995 Legislative Assembly	696,000	2,081,527	2,777,527	
Legislative budget as restated	<u>\$1,251,925,967</u>	<u>\$2,162,505,820</u>	<u>\$3,414,431,787</u>	<u>\$1,260,153,865</u>
1995-97				
Executive budget	\$1,345,660,131	\$2,207,522,902	\$3,553,183,033	\$1,355,491,421
Legislative increase (decrease)	<u>1,284,129</u>	<u>34,396,992</u>	<u>35,681,121</u>	<u>2,668,581</u>
Legislative budget	\$1,346,944,260	\$2,241,919,894	\$3,588,864,154	\$1,358,160,002
Add				
Deficiency appropriations provided by the 1997 Legislative Assembly	5,523,021	929,000	6,452,021	
Legislative budget as restated	<u>\$1,352,467,281</u>	<u>\$2,242,848,894</u>	<u>\$3,595,316,175</u>	<u>\$1,358,160,002</u>
1997-99				
Executive budget	\$1,494,395,064	\$2,507,943,925	\$4,002,338,989	\$1,504,489,758
Legislative increase (decrease)	<u>(5,154,977)</u>	<u>(22,576,608)</u>	<u>(27,731,585)</u>	<u>(4,393,735)</u>
Legislative budget	\$1,489,240,087	\$2,485,367,317	\$3,974,607,404	\$1,500,096,023
Add				
Deficiency appropriations provided by the 1999 Legislative Assembly	21,507,334	250,000	21,757,334	
Legislative budget as restated	<u>\$1,510,747,421</u>	<u>\$2,485,617,317</u>	<u>\$3,996,364,738</u>	<u>\$1,500,096,023</u>
1999-2001				
Executive budget	\$1,615,319,416	\$2,711,061,796	\$4,326,381,212	\$1,625,566,507
Legislative increase (decrease)	<u>(21,280,878)</u>	<u>504,237,505</u> ⁸	<u>482,956,627</u>	<u>(20,209,113)</u>
Legislative budget	\$1,594,038,538	\$3,215,299,301	\$4,809,337,839	\$1,605,357,394

Add				
Deficiency appropriations provided by the 2001 Legislative Assembly	20,843,672	49,972,043	70,815,715	
Legislative budget as restated	<u>\$1,614,882,210</u>	<u>\$3,265,271,344</u>	<u>\$4,880,153,554</u>	<u>\$1,605,357,394</u>
2001-03				
Executive budget	\$1,706,299,108	\$2,970,092,352	\$4,676,391,460	\$1,720,969,291
Legislative increase (decrease)	<u>40,684,605</u>	<u>52,604,631</u>	<u>93,289,236</u>	<u>38,009,116</u>
Legislative budget	\$1,746,983,713	\$3,022,696,983 ⁹	\$4,769,680,696	\$1,758,978,407
Add				
Deficiency appropriations provided by the 2003 Legislative Assembly		27,300,000	27,300,000	
Less				
1.05 percent budget allotment	<u>(18,343,329)</u>		<u>(18,343,329)</u>	
Legislative budget as restated	<u>\$1,728,640,384</u> ¹⁰	<u>\$3,049,996,983</u>	<u>\$4,778,637,367</u> ¹⁰	<u>\$1,758,978,407</u>
2003-05				
Executive budget	\$1,762,103,934	\$3,231,267,168	\$4,993,371,102	\$1,772,149,343
Legislative increase (decrease)	<u>41,557,227</u>	<u>24,511,067</u>	<u>66,068,294</u>	<u>41,764,727</u>
Legislative budget	\$1,803,661,161	\$3,255,778,235	\$5,059,439,396	\$1,813,914,070
Add				
Deficiency appropriations provided by the 2005 Legislative Assembly	13,224,344	34,000,000	47,224,344	
Less				
Special funds reductions required by 2003 HB 1505		<u>(62,241)</u>	<u>(62,241)</u>	
Legislative budget as restated	<u>\$1,816,885,505</u>	<u>\$3,289,715,994</u>	<u>\$5,106,601,499</u>	<u>\$1,813,914,070</u>
2005-07				
Executive budget	\$2,007,001,269	\$3,538,353,475	\$5,545,354,744	\$2,017,154,996
Legislative increase (decrease)	<u>(17,548,646)</u>	<u>224,867,692</u>	<u>207,319,046</u>	<u>(17,406,842)</u>
Legislative budget	\$1,989,452,623	\$3,763,221,167	\$5,752,673,790	\$1,999,748,154
Add				
Deficiency appropriations provided by the 2007 Legislative Assembly	11,084,451	22,000,000	33,084,451	
Legislative budget as restated	<u>\$2,000,537,074</u>	<u>\$3,785,221,167</u>	<u>\$5,785,758,241</u>	<u>\$1,999,748,154</u>

2007-09

Executive budget	\$2,468,326,339	\$3,864,876,095	\$6,333,202,434	\$2,502,682,419
Legislative increase (decrease)	<u>(6,352,383)</u>	<u>155,638,989</u>	<u>149,286,606</u>	<u>(27,052,284)</u>
Legislative budget	\$2,461,973,956	\$4,020,515,084	\$6,482,489,040	\$2,475,630,135
Add				
Deficiency appropriations provided by the 2009 Legislative Assembly	<u>112,339,319</u>	<u>29,152,403</u>	<u>141,491,722</u>	
Legislative budget as restated	\$2,574,313,275	\$4,049,667,487	\$6,623,980,762	\$2,475,630,135

2009-11

Executive budget	\$3,110,921,665	\$4,598,634,482	\$7,709,556,147	\$3,175,713,942
Legislative increase (decrease)	<u>148,443,816</u>	<u>1,000,274,902</u>	<u>1,148,718,718</u>	<u>103,180,918</u>
Legislative budget	\$3,259,365,481	\$5,598,909,384	\$8,858,274,865	\$3,278,894,860
Add				
Deficiency appropriations provided by the 2011 Legislative Assembly	<u>37,230,168</u>	<u>43,433,000</u>	<u>80,663,168</u>	
Legislative budget as restated	\$3,296,595,649	\$5,642,342,384	\$8,938,938,033	\$3,278,894,860

2011-13

Executive budget	\$3,295,569,541	\$5,998,005,832	\$9,293,575,373	\$3,351,306,217
Legislative increase (decrease)	<u>941,116,919</u>	<u>364,281,588</u>	<u>1,305,398,507</u>	<u>1,092,272,719</u>
Legislative budget	\$4,236,686,460	\$6,362,287,420	\$10,598,973,880	\$4,443,578,936
Add				
Deficiency appropriations provided by the 2013 Legislative Assembly	<u>60,314,701</u>	<u>25,000,000</u>	<u>85,314,701</u>	
Legislative budget as restated	\$4,297,001,161	\$6,387,287,420	\$10,684,288,581	\$4,443,578,936

2013-15

Executive budget	\$4,786,171,981	\$7,998,462,773	\$12,784,634,754	\$4,866,676,875
Legislative increase (decrease)	<u>2,087,415,373</u>	<u>(1,116,787,817)</u>	<u>970,627,556</u>	<u>2,082,954,407</u>
Legislative budget	\$6,873,587,354	\$6,881,674,956	\$13,755,262,310	\$6,949,631,282
Add				
Deficiency appropriations provided by the 2015 Legislative Assembly	<u>6,084,026</u>	<u>393,380,000</u>	<u>399,464,026</u>	
Legislative budget as restated	<u>\$6,879,671,380</u>	<u>\$7,275,054,956</u>	<u>\$14,154,726,336</u>	<u>\$6,949,631,282</u>

2015-17

Executive budget	\$7,232,580,330	\$8,494,450,631	\$15,727,030,961	\$7,329,943,668
Legislative increase (decrease)	<u>(1,186,417,652)</u>	<u>(320,216,515)</u>	<u>(1,506,634,167)</u>	<u>(1,092,771,398)</u>
Legislative budget	\$6,046,162,678	\$8,174,234,116	\$14,220,396,794	\$6,237,172,270
Add				
Deficiency appropriations provided by the 2017 Legislative Assembly	617,010	28,720,364	29,337,374	
Less				
August 2016 special session adjustments	<u>(359,487,777)</u>	<u>116,053,293</u>	<u>(243,434,484)</u>	<u>(579,572,842)</u>
Legislative budget as restated	\$5,687,291,911 ¹¹	\$8,319,007,773	\$14,006,299,684 ¹¹	\$5,657,599,428

2017-19

Revised executive budget ¹²	\$4,621,320,412	\$8,656,595,503	\$13,277,915,915	\$4,713,426,208
Legislative increase (decrease)	<u>(311,057,771)</u>	<u>586,228,308</u>	<u>275,170,537</u>	<u>(352,719,938)</u>
Legislative budget	\$4,310,262,641	\$9,242,823,811 ¹³	\$13,553,086,452	\$4,360,706,270
Add				
Deficiency and supplemental appropriations provided by the 2019 Legislative Assembly	115,560,181	11,009,071	126,569,252	
Legislative budget as restated	\$4,425,822,822	\$9,253,832,882	\$13,679,655,704	\$4,360,706,270

2019-21

Executive budget	\$4,936,726,893	\$9,357,096,100	\$14,293,822,993	\$4,935,448,310
Legislative increase (decrease)	<u>(93,163,727)</u>	<u>489,938,471</u>	<u>396,774,744</u>	<u>(47,488,670)</u>
Legislative budget	\$4,843,563,166	\$9,847,034,571	\$14,690,597,737	\$4,887,959,640
Add				
Deficiency and supplemental appropriations provided by the 2021 Legislative Assembly	121,540,000	2,083,180,039	2,204,720,039	
Legislative budget as restated	\$4,965,103,166	\$11,930,214,610	\$16,895,317,776	\$4,822,959,640

2021-23

Executive budget	\$4,835,670,367	\$10,183,865,389	\$15,019,535,756	\$4,893,085,742
Legislative increase (decrease)	<u>174,786,963</u>	<u>2,652,372,778</u>	<u>2,827,159,741</u>	<u>163,456,226</u>
Legislative budget	\$5,010,457,330	\$12,836,238,167	\$17,846,695,497	\$5,056,541,968
Add				
Deficiency and supplemental appropriations provided by the 2023 Legislative Assembly	48,332,655	290,733,723	339,066,378	
Legislative budget as restated	\$5,058,789,985	\$13,126,971,890	\$18,185,761,875	\$5,056,541,968

2023-25

Executive budget	\$5,864,252,193	\$12,583,011,592	\$18,447,263,785	\$6,274,013,339
Legislative increase (decrease)	<u>233,077,344</u>	<u>938,896,518</u>	<u>1,171,973,862</u>	<u>185,708,726</u>
Legislative budget	\$6,097,329,537	\$13,521,908,110	\$19,619,237,647	\$6,459,722,065

¹This schedule presents totals of appropriations and revenues recommended in the executive budget compared to the appropriations and revenues approved by the Legislative Assembly. Appropriation totals are adjusted to reflect deficiency appropriations made by succeeding Legislative Assemblies which are reflected in the previous biennium appropriation amounts.

²The general fund revenues include estimated general fund balances at the beginning of a biennium which are in several instances adjusted to reflect deficiency appropriations.

The following is a summary of major action by the Legislative Assembly affecting general fund revenues:

- The 1967 Legislative Assembly increased the sales tax from 2.25 to 3 percent.
- The 1969 Legislative Assembly repealed the personal property tax, increased the sales tax from 3 to 4 percent, and enacted the business privilege tax. Also, the Legislative Assembly reduced the executive budget general fund revenue estimates (primarily income tax estimates) by \$4.7 million.
- The 1973 Legislative Assembly increased the estimated July 1, 1973, general fund balance from the executive estimate by \$3 million and increased executive budget 1973-75 revenue estimates for sales and income tax collections by \$3.3 million. In addition revenue estimates were reduced by exempting food purchases from the sales tax, revising the income tax rates, and repealing the tax on oleomargarine.
- The 1975 Legislative Assembly increased the July 1, 1975, estimated general fund balance from the executive estimate by \$14 million because of increased sales and income tax collections and increased the executive budget 1975-77 revenue estimates for sales and income tax collections by \$10 million. In addition a coal conversion tax and a coal severance tax were enacted. Also, revenue estimates were reduced by enacting the income tax inflation credit, reducing the business privilege tax, requiring driver's license fees to be deposited in the highway fund rather than the general fund, and amending the estate tax laws so no portion of estate tax collections are deposited in the general fund.
- The executive budget and legislative revenue estimates for the 1977-79 biennium reflect the reduction of the sales tax from 4 to 3 percent.
- The 1979 Legislative Assembly increased the June 30, 1979, estimated general fund balance from the executive budget estimate by \$4 million because of increased income tax collections for the 1977-79 biennium and increased estimated income tax collections for the 1979-81 biennium by \$7 million.
- The 1981 Legislative Assembly reduced estimated income tax collections by \$51.7 million as a result of an updating of the definition of federal taxable income and reducing income tax rates, changed the percentage of oil extraction tax going to the general fund from 45 to 30 percent resulting in a reduction of \$39,766,667, transferred a portion of the oil and gas gross production tax to the highway tax distribution fund and townships resulting in a reduction of \$32 million to general fund revenues, and added \$21.5 million due to a March 19, 1981, executive budget office revision of revenue estimates.
- The 1983 Legislative Assembly reduced revenues by \$58,406,000 due to revised revenue estimates of the executive budget office; increased revenues by \$86.03 million to change the percentage of oil extraction tax going to the general fund from 30 to 90 percent; and provided major tax increases of \$102.75 million for personal and corporate income taxes, \$41.59 million in accelerated tax collections, \$8.2 million in coal conversion taxes, \$9.5 million in cigarette taxes, and \$4.2 million in liquor taxes. Also, the executive budget and legislative revenue estimates for the 1983-85 biennium reflect an increase in the sales tax from 3 to 4 percent.
- The 1985 Legislative Assembly reduced general fund revenues by \$56,057,658 due to revised revenue estimates of the executive budget office and increased revenues by \$9,415,651 relating to a transfer from the coal development impact fund to the general fund, by \$5.32 million to remove the sales tax exemption from candy and selected carbonated beverages, and by \$7,832,450 related to keeping the percentage of the oil extraction tax allocated to the general fund at 90 percent rather than 85 percent in the original executive budget.

- Revenues for the 1985-87 biennium were reduced by \$75,126,740 after the 1985 legislative session consisting of a reduction of \$110,386,758 due to revised revenue estimates of the executive budget office, primarily a result of significant oil tax revenue shortfalls; an increase of \$18,984,018 due to a higher than estimated July 1, 1985, general fund balance; increases totaling \$16,276,000 as a result of the 1986 special session action, of which \$13,276,000 relates to a one-cent sales and use tax increase for the last 6 months of the 1985-87 biennium; and a \$3 million increase relating to increasing the individual income tax from 10.5 to 14 percent and implementing mandatory withholding effective January 1, 1987 (this is the fiscal impact after the referral measure relating to the income tax increase, which was defeated in March 1987).
- The 1987 Legislative Assembly increased general fund revenues by \$9.22 million due to revised revenue estimates of the executive budget office by \$46.14 million due to a temporary .5 percent sales, use, and aircraft excise tax increase from 5 to 5.5 percent and to include cable television; by \$8.3 million due to a 1-year 10 percent individual income tax surtax; by \$9,724,000 due to a nine-cent per package cigarette tax increase; and by \$4,255,000 due to removing the royalty owners exemption from the oil extraction tax. Revenues were reduced by \$4,625,000 to provide a 15-month oil extraction tax exemption and to reduce the oil extraction tax rate from 6.5 to 4 percent for new wells.
- The 1989 Legislative Assembly increased general fund revenues by \$32,236,000 due to revised revenue estimates of the executive budget office by \$87,241,000 due to a one-cent sales and use tax increase from 5 to 6 percent (the actual increase was from 5.5 to 6 percent; however, .5 percent was a temporary tax and the rate would have reverted to 5 percent); by \$4,714,200 for a 6 percent sales tax on bingo; by \$42.6 million to increase the individual income tax from 14 to 17 percent of federal tax liability and the equivalent increases in the long-form rates; and by \$4.6 million to increase the insurance premium tax rates on accident, health, and other lines, except life insurance, from 1.25 to 1.75 percent.
- The 1991 Legislative Assembly increased general fund revenues by \$16.3 million due to allowing Sunday opening and by \$23.2 million due to a transfer from Bank of North Dakota earnings.
- The 1993 Legislative Assembly increased general fund revenues by \$11.8 million due to repealing the capital construction fund, which received a portion of the sales, use, and motor vehicle excise tax; by \$15.5 million due to increasing the cigarette tax by 15 cents (from 29 cents to 44 cents) and other tobacco products from 22 to 28 percent of the wholesale price; and by \$8.2 million due to increasing the tax on charitable gaming tickets (pull tabs) from 2 to 4.5 percent.
- The 1995 Legislative Assembly increased general fund revenues by \$2.7 million due to increasing court fees and providing that the fees be deposited in the general fund rather than with the counties, additional revenues being projected in the March revenue forecast, and requiring a sales certificate on used vehicle sales. Revenues were reduced as a result of increasing the oil extraction tax allocation to the resources trust fund and decreasing transfers from the Mill and Elevator and state agency 1993-95 estimated turnback.
- The 1997 Legislative Assembly reduced general fund revenues by \$4.4 million due to decreasing Bank of North Dakota transfers to the general fund, decreasing state aid distribution fund transfers to the general fund, expanding the exemptions from the coal conversion tax, and a reduction resulting from the March revenue forecast. Revenues were increased as a result of estimating additional agency turnback for the 1995-97 biennium and additional oil and gas gross production tax revenues and increasing the percentage of sales and use tax collections that are deposited in the general fund.
- The 1999 Legislative Assembly reduced general fund revenues by \$20.2 million due to a reduction resulting from the March revenue revision, decreasing Bank of North Dakota transfers to the general fund, and a sales tax rate reduction for used farm machinery and repair parts and used irrigation equipment. Revenues were increased as a result of increased departmental collections from governmental nursing facility payment reimbursements, the contingent sale of developmentally disabled facility loans to the Bank of North Dakota, increased special funds transfers, and additional court filing fee revenue.
- The 2001 Legislative Assembly increased general fund revenues by \$38 million due to an increase resulting from the March revenue revision, increasing Bank of North Dakota transfers to the general fund, the providing of a transfer from the student loan trust fund, and increased departmental collections from governmental nursing facility payment reimbursements.
- The 2003 Legislative Assembly increased general fund revenues by \$41.7 million due to an increase resulting from the March revenue revision, a 1 percent lodging tax increase, increasing the transfer from the student loan trust fund, and providing transfers from the water development trust fund and the health care trust fund.

- The 2005 Legislative Assembly decreased general fund revenues by \$17.4 million due to defeating the executive budget proposal to repeal North Dakota Century Code Section 54-27.2-02 providing for the end of the biennium general fund balance in excess of \$65 million to be transferred to the budget stabilization fund resulting in a reduction in revenue of \$65 million, defeating the executive budget proposal to increase the limit for oil revenues to be deposited in the general fund rather than the permanent oil tax trust fund resulting in a reduction in revenue of \$13.3 million, increasing the transfer from the lands and minerals trust fund, and providing transfers from the permanent oil tax trust fund.
- The 2007 Legislative Assembly decreased general fund revenues by \$120.85 million due to reducing the income tax "marriage penalty" and providing property tax relief by an income tax credit, decreased general fund revenues by \$12.62 million to deposit motor vehicle excise tax collections in the highway fund rather than the general fund, decreased general fund revenues by \$4.6 million to provide tax reductions and exemptions for heating fuels, and increased general fund revenues by \$115 million by providing a transfer from the permanent oil tax trust fund.
- The 2009 Legislative Assembly increased general fund revenues by \$103.18 million due to providing a \$435 million transfer from the permanent oil tax trust fund to the general fund, providing individual and corporate income tax rate reductions of \$100 million, removing a \$60 million transfer from the Bank of North Dakota to the general fund, defeating the executive recommendation to increase the limit of oil revenues deposited in the general fund rather than the permanent oil tax trust fund by \$39 million, and depositing \$30.46 million of motor vehicle excise tax collections in the highway fund rather than the general fund.
- The 2011 Legislative Assembly increased general fund revenues by \$1,092,270,000 due to providing a \$295 million transfer from the property tax relief sustainability fund, providing a \$305 million transfer from the strategic investment and improvements fund, increasing the amount of oil and gas tax revenues deposited in the general fund by \$229 million, transferring the permanent oil tax trust fund balance of \$615 million at the end of the 2009-11 biennium, removing a transfer of \$60 million from the Bank of North Dakota, removing a transfer of \$239 million from the lands and minerals trust fund, removing a transfer of \$232 million from the permanent oil tax trust fund, defeating the executive recommendation to deposit \$45.7 million of motor vehicle excise taxes in the highway tax distribution fund rather than the general fund, and providing individual and corporate income tax rate reductions of \$145 million. The amount shown also reflects adjustments made during the November 2011 special session to reflect an additional \$336.6 million for the actual general fund balance on July 1, 2011, and a decrease in general fund revenue of \$11 million due to an increase in available tax credits for contributions to the housing incentive fund from \$4 million to \$15 million.
- The 2013 Legislative Assembly increased general fund revenues by \$2,082,950,000 due to providing a \$520 million transfer from the strategic investment and improvements fund; providing a \$341.79 million transfer from the property tax relief fund; removing 2011-13 transfers of \$744.8 million to the property tax relief fund, \$720 million to the highway fund, and \$30 million to the housing incentive fund all of which affected the estimated beginning balance; and approving individual and corporate income tax rate reductions of \$250 million.
- The 2015 Legislative Assembly decreased general fund revenues by \$1.1 billion primarily due to removing a \$700 million transfer from the strategic investment and improvements fund and reducing the general fund revenue forecast by \$419 million.
- The 2017 Legislative Assembly decreased general fund revenues by \$352.7 million primarily due to changes to the oil and gas tax allocation formula and various transfers.
- The 2019 Legislative Assembly decreased general fund revenues by \$112.5 million primarily due to the establishment of an insurance premium tax credit for an invisible reinsurance pool and reducing the general fund revenue forecast.

³This is the amount of general fund appropriations recommended by the Governor in the original executive budget as submitted on December 13-14, 1982. On February 10, 1983, and March 21, 1983, the Governor made specific recommendations in regard to reductions in various general fund appropriations. The Governor also supported an additional general fund foundation aid appropriation due to depositing 90 percent of the oil extraction tax in the general fund. The Governor's revised general fund appropriation level, subsequent to the February 1983 adjustments discussed above, was \$897.8 million, which included an additional \$15.8 million for foundation aid due to a decline in oil revenue estimates. Subsequent to the March 1983 adjustments, the Governor's revised general fund appropriation level was \$973.4 million, which was \$871.5 million plus \$101.9 million due to funding foundation aid from the general fund rather than from oil extraction tax collections.

⁴This is the amount of general fund appropriations recommended by Governor Alan Olson in the original executive budget as submitted on December 6-7, 1984. On February 5, 1985, Governor George Sinner recommended reductions to general fund appropriations which totaled \$72,995,855. Governor Sinner's revised general fund appropriation level was \$1,115,605,614.

⁵In addition to adjustments for deficiency appropriations, Governor Sinner mandated a 4 percent general fund allotment reduction totaling \$44,125,917 as of May 1987, the 50th Legislative Assembly made general fund reductions totaling \$12,965,250, and \$4,388,862 was added for Emergency Commission action and 1983-85 carryover which resulted in a 1985-87 general fund spending level of \$1,081,481,356.

⁶Other adjustments to the 1987-89 legislative general fund appropriations were a \$3,174,998 reduction due to the cable television sales tax referral and a \$20,520,081 reduction from budget allotments ordered by Governor Sinner because of an anticipated reduction in general fund revenues.

⁷In addition the Legislative Assembly in House Bill No. 1046 (1991) appropriated up to \$9.5 million from the general fund for rural development if 1991-93 biennium revenues were more than the 1991-93 biennium revenue estimates made by the 1991 Legislative Assembly, excluding the effect of Sunday opening, by at least \$11 million. This amount does not reflect budget allotments ordered by Governor Sinner during the 1991-93 biennium of \$4,305,000.

⁸The special funds appropriation increase results primarily from the Legislative Assembly appropriating \$476.3 million of higher education local funds for the 1999-2001 biennium.

⁹The special funds appropriation decrease from the prior biennium results primarily from the Legislative Assembly removing \$755,859,048 of higher education tuition income and local funds by providing a continuing appropriation for higher education special funds, including tuition income and local funds. If higher education tuition income and local funds had been specifically appropriated, the 2001-03 legislative budget for special funds would have been approximately \$3,778,556,031, a \$513,284,687 increase from the 1999-2001 special funds legislative budget of \$3,265,271,344.

¹⁰In addition to an adjustment for deficiency appropriations, Governor John Hoeven mandated a 1.05 percent general fund allotment reduction totaling \$18,343,329 in July 2002.

¹¹In addition to an adjustment for deficiency appropriations, the Legislative Assembly made additional general fund reductions totaling \$359,487,777 in a special session in August 2016.

¹²The amounts shown reflect the revised executive budget recommended by Governor Doug Burgum for the 2017-19 biennium rather than the original executive budget recommended by Governor Jack Dalrymple. Governor Dalrymple's budget provided for total appropriations of \$12,475,345,672, of which \$4,780,662,854 is from the general fund, for the 2017-19 biennium.

¹³The special funds appropriation increase from the prior biennium results primarily from the Legislative Assembly adding \$1.85 billion of appropriation authority for higher education tuition income and local funds. If higher education tuition income and local funds had not been specifically appropriated, the 2017-19 biennium legislative budget would have been approximately \$7.40 billion, a \$920 million decrease from the 2015-17 biennium special funds legislative budget of \$8.32 billion.

MAJOR STATE APPROPRIATIONS AND REVENUE ALLOCATIONS FOR DIRECT ASSISTANCE TO POLITICAL SUBDIVISIONS FROM THE 2015-17 THROUGH 2023-25 BIENNIUMS

	2015-17	2017-19	2019-21	2021-23	2023-25
Assistance to political subdivisions (excluding school-related funding)					
General fund appropriations					
Grants to public libraries	\$2,033,000	\$1,737,528	\$1,737,528	\$1,737,582	\$1,737,582
Library Vision grants	237,500	237,500	237,500	237,500	237,500
Library Vision grants to tribal libraries					50,000
Public library repairs and maintenance matching grants	250,000				
Homestead credit	18,690,000	16,012,000	17,110,000	18,000,000	72,400,000
Disabled veterans' property tax credits	7,175,091	8,808,200	11,140,200	16,300,000	18,745,000
Primary residence credit					103,225,000
Aid to health districts	4,250,000	3,250,000	4,725,000	4,725,000	4,725,000
Children's special health services grants for multidisciplinary clinics	31,156	31,156			
Suicide prevention grants	176,000	179,655	945,000	1,102,613	1,102,613
Emergency medical services training	940,000	846,000	846,000	846,000	846,000
Emergency medical services operations	6,066,550	5,625,000	5,750,000	5,750,000	5,750,000
Public water system operator certification and training program	180,000	180,000	125,000	125,000	125,000
Funds to local public health units for immunization services	1,276,853 ¹				
Funds to provide autopsies in the eastern part of the state at the University of North Dakota School of Medicine and Health Sciences	640,000	640,000	520,000	625,270	755,292
County and tribal veterans' service officers outreach and training			30,000		
Tobacco Synar program enforcement requirements to local public health			75,000	75,000	75,000
Matching funds to counties and cities for senior citizen services and programs	1,347,894	1,347,894	1,347,894	1,412,988	1,412,988
Indian welfare assistance to counties	5,942,875	1,629,964			
State administration of child support enforcement ²					
Child welfare, service payments to the elderly and disabled, and technology costs - State paying county share	19,300,000	23,300,000	23,300,000	23,300,000	23,300,000
County emergency human services mill levy grants	3,900,000				
County social and human service program				1,240,391 ³	1,240,391 ³
Economic assistance and social services pilot program		26,000,000 ³			
Boys' and girls' club work	53,000	53,000	53,000	0	0
Soil conservation district grants	1,133,362	1,091,520	1,091,520	1,211,520	1,361,520
Clerk of court	23,036,858	23,936,056	24,957,631	25,212,502	26,125,566
Grants to airports	934,500	900,000	500,000	475,000	475,000
Snow removal grants				20,000,000	106,000
Rural transit program grants					1,250,000
Transportation funding distributions to counties, cities, and townships in non-oil-producing counties	104,664,000 ⁴				
Transportation funding distributions to townships in non-oil-producing counties	7,676,000 ⁴				
Coal-producing county reimbursements for coal severance payments to non-coal-producing counties	228,952	180,000	171,000	118,000	118,000
Child care facility grants	2,131,267				

	2015-17	2017-19	2019-21	2021-23	2023-25
Back the blue grants					3,500,000
Law enforcement resiliency grants					400,000
Law enforcement staffing grants					29,000
Agriculture infrastructure grants					10,000,000
Community service supervision grants	500,000	350,000	350,000	350,000	350,000
Guardianship grants	1,328,600	1,328,600	1,950,000	2,450,000	7,100,000
State-paid property tax relief credits	241,525,000				
Total general fund (excluding school-related funding)	\$455,648,458	\$117,664,073	\$96,962,273	\$125,294,366	\$286,542,452
Percentage of total general fund appropriations	8.0%	2.7%	2.0%	2.5%	4.7%
Special funds appropriations and revenue allocations					
Noxious weed control	\$1,375,274	\$1,375,274	\$1,375,274	\$1,425,274	\$1,453,969
State aid distribution funds to cities and counties ⁶	181,312,894	191,748,438	193,534,502	233,907,951	242,991,024
County aid distribution fund ⁶				1,286,533	1,208,000
Public transportation services (public transportation fund) ⁷	8,186,900	8,200,000	7,777,138	7,799,821	7,500,000
Insurance tax to fire departments (insurance tax distribution fund)	15,681,207	14,235,561	17,989,505	19,577,261	20,688,040 ²⁸
Aid to health districts (tobacco prevention and control trust fund)		2,000,000	525,000		
Aid to health districts (community health trust fund)				525,000	3,275,000
Local public health pandemic response (community health trust fund)				4,515,296	0
Tobacco education and cessation program grants to local public health districts (tobacco prevention and control trust fund)	8,025,491	6,500,000			
Tobacco education program grants to local public health districts (community health trust fund)			6,500,000	6,250,000	6,250,000
Tobacco cessation program grants to local public health districts (community health trust fund)		50,000	85,000		
Emergency medical services operations (insurance tax distribution fund)	1,250,000	1,250,000	1,125,000	1,125,000	1,125,000
Rural emergency medical services and rural ambulance service district operations (community health trust fund)					7,000,000
Community health trust fund cessation grants (community health trust fund)	234,000				500,000
Community health trust fund youth vaping grants (community health trust fund)					300,000
Funds to provide autopsies in the eastern part of the state at the University of North Dakota School of Medicine and Health Sciences (community health trust fund)				1,000,000	1,000,000
Abandoned vehicle cleanup (abandoned vehicle fund)	215,000	215,000	215,000	215,000	250,000
Gaming enforcement grants	510,000	510,000	510,000	750,000	750,000
Law enforcement grants	9,000,000				
County social and human service program		134,700,000 ³	173,700,000 ³	187,223,092 ³	225,547,251 ³
Matching funds to counties and cities for senior citizen services and programs ⁸	6,797,665	7,900,000	8,513,710	9,163,584	9,900,000
Energy development impact grants (oil and gas impact grant fund)	78,073,753 ⁹	25,000,000 ⁹	2,000,000 ⁹		
Energy impact fund		15,000,000 ¹⁰			
Grants to airports (Aeronautics Commission special funds collections)	5,550,000	5,800,000	5,300,000	7,075,000	10,625,000
Grants to airports (airport infrastructure fund)				20,000,000 ¹¹	20,000,000 ¹¹
Grants to airports (strategic investment and improvements fund)			20,000,000		

	2015-17	2017-19	2019-21	2021-23	2023-25
Municipal infrastructure fund distributions			29,875,000 ¹²	115,000,000 ¹²	115,000,000 ¹²
County and township infrastructure fund distributions				115,000,000 ¹²	115,000,000 ¹²
Motor vehicle fuel tax and registration fee allocations ¹³	202,000,000	202,800,000	192,873,316	193,435,960	186,700,000
Legacy earnings highway distribution fund					40,000,000 ²⁹
Flexible transportation fund county and township projects					42,800,000 ³⁰
Telecommunications tax allocations	16,800,000	16,800,000	16,800,000	16,800,000	16,800,000
Coal severance tax allocations ¹⁴	14,630,287	15,188,775	14,119,933	13,694,250	14,000,000
Coal conversion tax allocations ¹⁴	8,036,038	6,913,911	6,859,000	8,369,127	8,000,000
Distributions to cities from the strategic investment and improvements fund	282,000,000				
Oil and gas gross production tax allocations ¹⁵	548,374,060	678,731,741	542,393,665	806,776,494	682,390,000
Political subdivision allocation fund	15,660,518				
City, county, and tribal park system grants				5,000,000	6,000,000
Transportation funding distributions to counties, cities, and townships in non-oil-producing counties (strategic investment and improvements fund)	128,000,000 ⁴				
Transportation funding distributions to counties, cities, and townships in oil-producing counties (strategic investment and improvements fund)	240,000,000 ⁵				
Federal Emergency Management Agency repayment (state disaster relief fund)			200,000		
Safeguarding Tomorrow through Ongoing Risk Mitigation (state disaster relief fund)					1,000,000
Distributions to townships in non-oil-producing counties for road and bridge maintenance and improvements (state disaster relief fund)		8,100,000 ¹⁶		7,450,000 ¹⁶	750,000 ¹⁶
Distributions to townships in non-oil-producing counties for road and bridge maintenance and improvements (tax relief fund)				11,800,000 ¹⁶	
Distributions to townships in non-oil-producing counties for road and bridge maintenance and improvements (highway fund)				10,000,000 ¹⁶	
Emergency township road repairs (state disaster relief fund)				750,000 ¹⁷	
Water projects ¹⁸	141,981,634	305,375,000	385,200,000	912,394,712 ¹⁸	782,683,950 ¹⁸
Rice Lake flood mitigation (state disaster relief fund)	2,000,000				
Fargo interior flood control (state disaster relief fund)	30,000,000				
Bismarck area flood levees (state disaster relief fund)	4,000,000				
Marion area flood mitigation (state disaster relief fund)					225,000
Cigarette tax allocations ¹⁹	3,076,619	2,814,385	2,645,999	2,313,931	2,400,000
Energy conservation grants to political subdivisions	1,200,000	460,000	1,200,000	1,200,000	1,200,000
Public Employees Retirement System (PERS) main system defined benefit retirement plan unfunded liability (oil tax revenues and strategic investment and improvements fund)					120,000,000 ²⁰
Total special funds (excluding school-related funding)	\$1,953,971,340	\$1,651,668,085	\$1,631,317,042	\$2,721,823,286	\$2,695,312,234
Total major direct assistance to political subdivisions (excluding school-related funding)	\$2,409,619,798	\$1,769,332,158	\$1,728,279,315	\$2,847,117,652	\$2,981,854,686

	2015-17	2017-19	2019-21	2021-23	2023-25
School-related assistance to political subdivisions					
General fund appropriations - School-related funding					
State school aid - Integrated formula payments	\$1,548,661,168 ²¹	\$1,334,657,258 ²¹	\$1,610,438,429 ²¹	\$1,555,350,500 ²¹	\$1,617,821,765 ²¹
Rapid enrollment grants	8,754,681 ²²				
School district safety grants	604,264 ²³				
Reimbursement for CPR training	35,219 ²²				
Transportation aid payments to school districts	57,107,256 ²⁴	55,400,000	56,500,000	58,100,000 ²⁴	58,100,000
Special education contracts	18,500,000	19,300,000	24,000,000	27,000,000	24,000,000
School food services	1,380,000	1,380,000	1,380,000		
Adult education	4,102,815	3,100,000	4,400,000		
Mentoring grants	2,700,000	2,050,000	2,125,764		
Prekindergarten grants		1,500,000	1,500,000	1,500,000	15,900,000
Prekindergarten space grants	123,599				
English language learner grants	1,000,000 ²⁵				
Medicaid matching grants	0 ²²				
Program grant pool		1,530,000 ²⁶	1,500,000 ²⁶		
Free meal program					6,000,000
Para-to-teacher program					3,000,000
Administrative cost sharing reimbursement					125,000
Regional education association merger grants					70,000
Educational Technology Council grants	1,457,060				
EduTech services, including school district antivirus licenses and PowerSchool funding	3,518,764	3,188,249	3,311,619	2,824,877	2,905,260
School district information technology network costs (statewide information technology network costs)	4,780,862	4,434,278	5,077,970	4,589,718	6,272,610
School district and area center grants for career and technical education	23,057,941	20,389,580	24,887,780	26,837,780	41,537,780
Total general fund - School-related funding	\$1,675,783,629	\$1,446,929,365	\$1,735,121,562	\$1,676,202,875	\$1,775,732,415
Percentage of total general fund appropriations	29.5%	32.7%	34.9%	33.1%	29.1%
Special funds appropriations and revenue allocations - School-related funding					
State school aid - Integrated formula payments (state tuition fund)	\$219,134,000	\$305,546,905	\$377,764,000	\$433,020,000 ²¹	\$510,860,000 ²¹
State school aid - Integrated formula payments (foundation aid stabilization fund)	116,053,293 ²¹	295,000,000 ²¹	110,000,000 ²¹	143,454,500 ²¹	157,000,000 ²¹
State school aid - Integrated formula payments (strategic investment and improvements fund)					13,993,086 ²¹
English language learner grants (foundation aid stabilization fund)		500,000 ²⁵			
Grants for adult education programs (displaced homemaker fund)	225,000	225,000	225,000	225,000	225,000
Rapid enrollment grants (foundation aid stabilization fund)		6,000,000 ²¹	3,000,000 ²¹		
Regional education association merger grants (foundation aid stabilization fund)		100,000 ²¹			
School food services (special funds made available through carryover)				1,380,000	1,380,000
Adult education (special funds made available through carryover)				5,000,000	5,500,000
Mentoring program (special funds made available through carryover)				2,125,764	2,500,000
Program grant pool (special funds made available through carryover)				900,000 ²⁶	1,200,000 ²⁶
School board training (special funds made available through carryover)					1,500,000
Amira reading tool (special funds made available through carryover)					1,600,000
Teacher retention program (special funds made available through carryover)					2,300,000
Science of reading and literacy instruction (special funds made available through carryover)					1,000,000

	2015-17	2017-19	2019-21	2021-23	2023-25
Dyslexia identification training (special funds made available through carryover)					279,000
Reading learning platform training (special funds made available through carryover)					558,000
Educational Technology Council grants	600,000	85,000			
EduTech services, including school district antivirus licenses and PowerSchool funding		6,564,518	6,334,154	6,367,062	6,759,048
School district information technology network costs (statewide information technology network costs)		100,000	90,000	90,000	90,000
Statewide area career center initiative grants (career academies)				88,276,228 ²⁷	28,500,000 ²⁷
School district and area center grants for career and technical education		2,477,000			500,000
Vocational education	131,804				
Total special funds - School-related funding	<u>\$336,144,097</u>	<u>\$616,598,423</u>	<u>\$497,413,154</u>	<u>\$680,838,554</u>	<u>\$735,744,134</u>
Total major school-related assistance to political subdivisions	<u>\$2,011,927,726</u>	<u>\$2,063,527,788</u>	<u>\$2,232,534,716</u>	<u>\$2,357,041,429</u>	<u>\$2,511,476,549</u>
Total general fund assistance to political subdivisions	\$2,131,432,087	\$1,564,593,438	\$1,832,083,835	\$1,801,497,241	\$2,062,274,867
Total special funds assistance	<u>\$2,290,115,437</u>	<u>\$2,268,266,508</u>	<u>\$2,128,730,196</u>	<u>\$3,402,661,840</u>	<u>\$3,431,056,368</u>
Total major direct assistance to political subdivisions	<u>\$4,421,547,524</u>	<u>\$3,832,859,946</u>	<u>\$3,960,814,031</u>	<u>\$5,204,159,081</u>	<u>\$5,493,331,235</u>

¹ The 2015 Legislative Assembly provided in the department's base budget, an additional \$1 million and \$576,853, respectively for the universal vaccine program. The department reduced 2015-17 biennium funding by \$100,000 due to agencywide operating expense reductions included in their budget bill and then, due to the 2015-17 biennium budget reductions approved in August 2016, the department further reduced funding for immunizations funding by \$1.7 million to provide a total of \$1.3 million for the universal vaccine program through June 30, 2016. The department discontinued the program as of July 1, 2016.

² The Department of Human Services is unable to determine the amount of general fund support in the department's legislative appropriation for state administration of child support and for paying the county costs of child welfare, service payments to the elderly and disabled, and technology costs.

³ The 2017 Legislative Assembly approved, in Senate Bill No. 2206, funding of \$160,700,000, of which \$26,000,000 is from the general fund and \$134,700,000 is from the tax relief fund, for a state-paid economic assistance and social services pilot program during the 2017-19 biennium. The \$26,000,000 from the general fund was appropriated in House Bill No. 1012 (2017). Senate Bill No. 2015 (2019) transferred \$173,700,000 from the tax relief fund to the human service finance fund to continue the program. House Bill No. 1015 (2021) transferred \$187,223,092 from the tax relief fund to the human service finance fund for the program and House Bill No. 1012 (2021) appropriated an additional \$1,240,391 from the general fund for the program. The 2023-25 budget includes \$200,000,000 from the social services fund and \$26,950,000 from the strategic investment and improvements fund for the program.

⁴ House Bill No. 1012 (2015) appropriated \$8,000,000 from the general fund (\$7,676,000 after the August 2016 general fund budget reductions, to the State Treasurer to provide allocations for the benefit of townships in non-oil-producing counties for township roads. House Bill No. 1176 (2015) appropriated \$112,000,000 (\$104,664,000 after the August 2016 budget reductions) from the general fund to the Department of Transportation for transportation funding distributions to non-oil-producing political subdivisions. Senate Bill No. 2103 (2015) appropriated \$16,000,000 from the strategic investment and improvements fund to the State Treasurer for transportation funding distributions to non-oil-producing county townships and \$112,000,000 from the strategic investment and improvements fund to the Department of Transportation for transportation funding distributions to non-oil-producing political subdivisions.

⁵ Senate Bill No. 2103 (2015) appropriated \$240 million from the strategic investment and improvements fund to the Department of Transportation for funding distributions to oil-producing political subdivisions.

⁶ The 1987 Legislative Assembly, in House Bill No. 1590, provided that .6 of an equivalent of 1 percent of the sales, use, and motor vehicle excise tax shall be deposited into the state aid distribution fund to be used beginning July 1, 1989. The 1997 Legislative Assembly, in House Bill No. 1019, reduced the .6 to .4 of an equivalent of 1 percent of the sales, use, and motor vehicle excise tax to be deposited into the state aid distribution fund beginning January 1, 1999. The Legislative Assembly also added a continuing appropriation so all revenues deposited into the state aid distribution fund are appropriated for payments to political subdivisions. The change also eliminated the 50 percent for personal property tax replacement and 50 percent for revenue sharing and instead provided that 53.7 percent of the revenues in the fund be distributed to counties and 46.3 percent of the revenues be distributed to cities. The 2013 Legislative Assembly increased the .4 to .435 of an equivalent of 1 percent of the sales, use, and motor vehicle excise tax to be deposited into the state aid distribution fund beginning July 1, 2014. The 2021 Legislative Assembly approved House Bill No. 1449 creating the county aid distribution fund which receives an allocation equal to .05 percent of total collections from sales and motor vehicle excise taxes. The State Treasurer distributes the funds to eligible counties. The 2023 Legislative Assembly continued the county aid distribution fund in House Bill No. 1359.

- ⁷ Prior to the 2009-11 biennium, \$3 of each motor vehicle registration fee was deposited in the public transportation fund. Beginning with the 2009-11 biennium, the \$3 fee is deposited in the highway tax distribution fund, and the public transportation fund receives 1.5 percent of distributions from the highway tax distribution fund. The 2015-17 biennium amounts include a \$200,000 contingent general fund transfer to the public transportation fund.
- ⁸ The 2005 Legislative Assembly removed the senior citizen mill levy matching grant program from the Department of Human Services and provided in Senate Bill No. 2267 that the State Treasurer distribute senior citizen mill levy matching grants pursuant to a continuing appropriation from the senior citizen services and programs fund. The fund consists of sales, use, and motor vehicle excise tax collections equivalent to two thirds of one mill levied statewide each year. The 2011 Legislative Assembly, in Senate Bill No. 2242, increased the amount of collections allocated to the fund to three-fourths of one mill levied statewide each year. The 2013 Legislative Assembly, in Senate Bill No. 2162, increased the amount of collections allocated to the fund to 85 percent of one mill levied statewide each year. The 2015 Legislative Assembly, in Senate Bill No. 2143, increased the amount of collections allocated to the fund to 87.5 percent of the amount appropriated up to one mill.
- ⁹ House Bill No. 1176 (2015) provided \$139.3 million for energy infrastructure impact grants from money deposited in the oil and gas impact grant fund, of which \$132.5 million was designated for specific grant categories. The amount shown for the 2015-17 biennium reflects the actual oil and gas tax revenue allocations to the fund, which were less than the appropriation due to lower oil prices than forecasted. Senate Bill No. 2013 (2017) provided \$25 million for airport grants from money deposited in the oil and gas impact grant fund. House Bill No. 1013 (2019) transferred \$2 million from the strategic investment and improvements fund to the oil and gas impact grant fund for grants to political subdivisions during the 2019-21 biennium.
- ¹⁰ The 2017 Legislative Assembly, in Senate Bill No. 2013, established the energy impact fund and appropriated \$15 million from the fund for a grant to the Williston airport. During the 2017-19 biennium only, the fund was to receive \$4 million of oil and gas tax allocations. The Legislative Assembly also provided for transfers to the fund during the 2017-19 biennium from the political subdivision allocation fund (\$8 million) and strategic investment and improvements fund (\$3 million).
- ¹¹ House Bill No. 1066 (2019), established the airport infrastructure fund for the purpose of providing grants to airports, and provides for an allocation of up to \$20 million of gross production tax revenue. During the 2019-21 biennium revenue was not sufficient to provide oil and gas tax revenue to be deposited into the fund for airport projects.
- ¹² House Bill No. 1066 (2019), established the municipal infrastructure fund and the county and township infrastructure fund for grants to non-oil-producing political subdivisions for eligible infrastructure projects. House Bill No. 1015 (2021) aligned the allocations to the municipal infrastructure fund and the county and township infrastructure fund to provide allocations to the two funds at the same time after the initial allocation to the strategic investment and improvements fund. The amount shown for the 2023-25 biennium reflects the 2023 legislative revenue forecast.
- ¹³ Prior to the 2009-11 biennium, 37 percent of the funds in the highway tax distribution fund were allocated to counties and cities, and one cent per gallon of motor fuels taxes was deposited in the township highway aid fund. Beginning with the 2009-11 biennium, counties and cities receive 34.5 percent of distributions from the highway tax distribution fund, the one cent per gallon of motor fuels taxes originally deposited in the township highway aid fund is deposited in the highway tax distribution fund, and townships receive 2.7 percent of distributions from the highway tax distribution fund. The amounts shown do not include highway tax distribution fund deposits in the public transportation fund which are shown separately in this schedule.
- ¹⁴ Beginning in the 2001-03 biennium, the coal severance tax allocation is based on the provision that 70 percent of the severance tax revenue is allocated among coal-producing counties. Previously, 35 percent had been allocated to coal-producing counties. Beginning in the 2001-03 biennium, the coal conversion tax allocation is based on the provision that 15 percent of the conversion tax revenue is allocated to the county in which the plant is located. Previously, 35 percent of the coal conversion tax had been allocated to the county in which the plant is located. House Bill No. 1412 (2021) provided a coal conversion tax exemption for the general fund portion of the tax, but maintained the current level of allocations to the political subdivisions. The bill also created a new lignite research tax to maintain the current level of allocations to the lignite research fund.
- ¹⁵ The oil and gas gross production tax allocation is based on a formula which allocates a percentage of gross production tax revenue to the producing county with the remainder going to the state. Prior to the 2009-11 biennium, the amount allocated to a county was limited based on the population of the county. Beginning in the 2013-15 biennium, the allocations from the gross production tax revenue are distributed to counties, cities, school districts, townships, and hub cities based on a formula which provides one set of percentages for counties that received less than \$5 million in allocations during the previous state fiscal year and another set of percentages for counties that received \$5 million or more in allocations during the previous state fiscal year. The amounts shown for the 2023-25 biennium reflect the 2023 legislative revenue forecast.
- ¹⁶ The 2019 Legislative Assembly, in Section 4 of Senate Bill No. 2016 (2019), appropriated \$8.1 million from the state disaster relief fund for distributions to townships prior to July 1, 2019. The 2021 Legislative Assembly, in House Bill No. 1015 (2021), appropriated \$8.2 million from the state disaster relief fund and \$11.8 million from the tax relief fund for distributions to townships during the 2021-23 biennium. House Bill 1015 (2021) also appropriated \$10 million from the highway fund to the Department of Transportation to be used to match federal funds for township road and bridge projects. The 2023 Legislative Assembly approved carryover of \$750,000 from the \$8.2 million appropriated (2021) in from the state disaster relief fund to the 2023-25 biennium.
- ¹⁷ The 2021 Legislative Assembly, in Section 4 of Senate Bill No. 2012, appropriated \$750,000 from the state disaster relief fund to the Department of Transportation to provide grants to townships that do not have sufficient funds from any local source to complete emergency township road repairs.

- ¹⁸ Funding for the 2013-15 biennium is not provided as carryover appropriations are not separable from total appropriations for water projects. Funding from a Bank of North Dakota line of credit is included for the 2015-17 biennium (\$200,000,000), 2017-19 biennium (\$75,000,000), 2019-21 biennium (\$75,000,000), 2021-23 biennium (\$50,000,000), and 2023-25 biennium (\$100,000,000). Of the \$912,394,712 provided for during the 2021-23 biennium, \$510,000,000 is from bond proceeds for the Fargo diversion projects (\$435,500,000) and to repay outstanding debt of the Western Area Water Supply which is deposited into the resources trust fund and appropriated for the Mouse River flood control project (\$74,500,000).
- ¹⁹ The cigarette tax allocation is based on the provision that 3 cents per regular package and 3.75 cents per larger package are distributed to cities based on population. Senate Bill No. 2156 (2021) raised the legal age to purchase and use tobacco products from 18 to 21 which may decrease cigarette tax collections.
- ²⁰ In House Bill No. 1040 (2023), the Legislative Assembly closed the main system defined benefit retirement plan to new hires beginning January 1, 2025. The bill increases employer contributions by 1 percent beginning January 1, 2024, resulting in total employer contributions of 8.12 percent for employees hired on or before December 31, 2019. Beginning January 1, 2026, the employer contribution rate for state agencies will change to the actuarially determined employer contribution (ADEC) rate to address the unfunded liability of the main system defined benefit plan over a closed period of 31.5 years. The state will pay for the political subdivision portion of the unfunded liability. The estimated ADEC rate on January 1, 2026, is 30.5 percent. The employer contribution rate for political subdivisions will increase from 7.12 to 8.12 percent. Section 31 of House Bill No. 1040 amends North Dakota Century Code Section 57-51.1-07.5 to provide \$65 million of the state share of oil and gas tax revenues be deposited in the PERS fund for the main system plan beginning in the 2023-25 biennium. Section 35 of the bill provides for a \$135 million transfer from the strategic investment and improvements fund to the PERS fund for the purpose of reducing the unfunded liability of the PERS main system plan during the 2023-25 biennium. **Approximately 60 percent of the main system defined benefit retirement plan unfunded liability is the responsibility of political subdivisions; therefore approximately \$120 million of the \$200 million appropriated by the Legislative Assembly to reduce the unfunded liability during the 2023-25 biennium is provided on behalf of political subdivisions.**
- ²¹ Reductions in funding from the general fund for state school aid - integrated payments, transportation aid payments, and special education - contracts, due to 2015-17 biennium budget reductions approved by the Legislative Assembly in August 2016, were offset by transfers from the foundation aid stabilization fund totaling \$116,053,293. In 2017 the Legislative Assembly provided a total of \$295,000,000 from the foundation aid stabilization fund for integrated formula payments during the 2017-19 biennium, of which \$185,000,000 is considered one-time funding. In addition the Legislative Assembly provided one-time funding from the foundation aid stabilization fund for rapid enrollment grants (\$6,000,000) and regional education association merger grants (\$100,000). In Senate Bill No. 2013 (2019) the Legislative Assembly provided an ongoing appropriation of \$110,000,000 from the foundation aid stabilization fund for integrated formula payments during the 2019-21 biennium. In addition, the Legislative Assembly, in Senate Bill No. 2265 (2019) provided a one-time appropriation of \$3,000,000 from the foundation aid stabilization fund for rapid enrollment grants only during the 1st year of the 2019-21 biennium. In House Bill No. 1013 (2021) the Legislative Assembly provided a total of \$2,131,825,000 for integrated formula payments. In Senate Bill No. 2013 (2023) the Legislative Assembly provided a total of \$2,299,674,851 for integrated formula payments.
- ²² In 2015 the Legislative Assembly provided funding made available from the general fund for rapid enrollment grants (\$14.8 million), CPR training grants (\$450,000), and a civics education grant (\$200,000) are one-time funding items. These one-time funding items were reduced due to the budget reductions approved by the Legislative Assembly in August 2016. In addition to these reductions, the Superintendent of Public Instruction reduced ongoing funding for Medicaid matching grants and operating expenses.
- ²³ The Legislative Assembly, in Section 12 of 2015 Senate Bill No. 2013, provided the amount appropriated for school district safety grants in Section 1 of Chapter 59 of the 2013 Session Laws is not subject to Section 54-44.1-11 and any unexpended funds are available for school district safety grants during the 2015-17 biennium. The Superintendent of Public Instruction continued \$849,130 from the 2013-15 biennium for school district safety grants during the 2015-17 biennium.
- ²⁴ In addition to \$57 million provided from the general fund for transportation aid during the 2015-17 biennium in Senate Bill No. 2013 (2015), the Legislative Assembly provided, in Section 13 of Senate Bill No. 2015 (2015), that if any funding appropriated to the Superintendent of Public Instruction for integrated formula payments to school districts remains after the Superintendent complies with all statutory payment obligations imposed for the 2015-17 biennium, the Superintendent must provide up to \$3 million of the funds remaining for additional transportation grants. In 2017 the Legislative Assembly repealed Section 13 of Chapter 49 of the 2015 Session Laws related to the additional transportation grants. The 2021 Legislative Assembly, in House Bill No. 1027, codified transportation reimbursements and allowed school districts to be reimbursed based on the latest available student enrollment; however, for the 2021-22 and 2022-23 school years, school districts may be reimbursed using the greater of the 2018-19 miles and rides or previous year miles and rides, resulting in an estimated \$1.6 million increase to transportation funding.
- ²⁵ The Legislative Assembly provided, in Senate Bill No. 2013 (2015), \$1 million for grants to the four school districts that serve the largest number of first- and second-level English language learners in K-12. The Superintendent of Public Instruction must distribute a pro rata share of the available grant dollars to each eligible district based upon the total number of first- and second-level English language learners enrolled in the four districts. In 2017 the Legislative Assembly removed funding from the general fund for English language learner grants and, in Senate Bill No. 2272, provided one-time funding from the foundation aid stabilization fund for English language learner grants.

- ²⁶ The 2017 Legislative Assembly provided funding from the general fund for a program grant pool, including leveraging the senior year, a leadership program, continuing education grants, preschool continuing education grants, curriculum alignment grants, and teacher and principal evaluation system grants. In addition the Legislative Assembly provided, in Section 9 of House Bill No. 1013 (2017), the unexpended amount remaining from the transfer of \$1,252,627 from the 2013-15 biennium, as permitted in Section 32 of Chapter 137 of the 2015 Session Laws to enhance the delivery and the participation of students and teachers in advanced placement courses during the 2015-17 biennium, is not subject to the provisions of Section 54-44.1-11 at the end of the 2015-17 biennium and may be continued into the 2017-19 biennium, for the purpose of increasing the program grant pool. The department continued \$700,711 in the 2017-19 biennium to increase the program grant pool. The 2019 Legislative Assembly, in Senate Bill No. 2013, reduced funding in the transportation efficiency line item by \$3,000 and transferred the remaining funding of \$27,000 from the transportation efficiency line item to the program grant pool. In addition, funding for the program grant pool is decreased by \$606,711, to provide a total of \$1,500,000 from the general fund for leveraging the senior year, a leadership program, continuing education grants, preschool continuing education grants, curriculum alignment grants, teacher and principal evaluation system grants, family engagement initiatives, and transportation efficiency. The 2021 Legislative Assembly, in House Bill No. 1013, changed the funding source and reduced funding for the program grant pool to provide funding for leveraging the senior year, a leadership program, and family engagement. In 2023, the Legislative Assembly increased funding for the program grant pool \$300,000 from carryover for leveraging the senior year to provide a total of \$1,200,000 from 2021-23 carryover deposited in the department's operating fund for the program grant pool.
- ²⁷ The 2021 Legislative Assembly appropriated \$88,276,228 to the Department of Career and Technical Education for the statewide area career center initiative grant program during the 2021-23 biennium, of which \$68,276,228 was from the federal Coronavirus Capital Projects Fund and \$20,000,000 was from the federal State Fiscal Recovery Fund. In House Bill No. 1199 (2023), the Legislative Assembly authorized the department to access a \$68,276,228 Bank of North Dakota line of credit to be repaid using funding appropriated from the Coronavirus Capital Projects Fund. House Bill No. 1199 also included a \$2,000,000 general fund appropriation to the department for the purpose of paying accrued interest on the line of credit. In Senate Bill No. 2015 (2023), the Legislative Assembly appropriated \$26,500,000 from the strategic investment and improvements fund to the department for the purpose of defraying inflationary costs of existing career academy projects under the statewide area career center initiative grant program during the 2023-25 biennium. In October 2023, the Supreme Court released an opinion invalidating the entirety of Senate Bill No. 2015 because the bill contained provisions unrelated to the appropriation for the Office of Management and Budget and violated the constitutional provision limiting bills to a single subject. As a result, the Governor called a special session, and the Legislative Assembly in House Bill No. 1543 (2023), appropriated \$26,500,000 from the strategic investment and improvements fund to the department for the same purpose as originally passed in Senate Bill No. 2015.
- ²⁸ Senate Bill No. 2211 (2023) amends Section 18-04-05 to provide a continuing appropriation from the insurance tax distribution fund for payments to fire departments and districts.
- ²⁹ House Bill No. 1012 (2023) creates the legacy earnings highway distribution fund and provides that 28.5 percent of deposits in the fund be distributed for county and township road projects, 10 percent be distributed for township road projects through the legacy earnings township highway aid fund, and 1.5 percent be deposited in the public transportation fund. Section 21-10-13 provides for \$100 million of legacy fund earnings be deposited in the legacy earnings highway distribution fund each biennium.
- ³⁰ House Bill No. 1012 (2023) amends Section 24-02-37.3 to provide that 25 percent of motor vehicle excise tax collections deposited in the flexible transportation fund be allocated for township road and bridge projects in non-oil producing counties.