

**Department 665 - State Fair Association
House Bill No. 1009**

First Chamber Comparison to Base Level

	General Fund	Other Funds	Total
2023-25 First Chamber Version	\$642,833	\$0	\$642,833
2023-25 Base Level	542,833	0	542,833
Increase (Decrease)	\$100,000	\$0	\$100,000

First Chamber Changes

A summary of the first chamber's changes to the agency's base level appropriations and the executive budget is attached as an appendix.

Selected Bill Sections Included in the First Chamber Version

The House did not include any other sections related to the State Fair Association.

Continuing Appropriations

State fair operating fund - North Dakota Century Code Section 4.1-45-14 - Provides all income, fees, rents, interest, and any other money received by the State Fair Association are to be deposited in a special fund, and those funds are appropriated as a standing appropriation for the purposes provided in the chapter.

Deficiency Appropriations

There are no deficiency appropriations for this agency.

Significant Audit Findings

The audit for the State Fair Association conducted by Eide Bailly LLP, Certified Public Accountants, during the 2021-22 interim identified one deficiency in internal control considered to be a material weakness. Misstatements were identified in the discretely presented component unit of the State Fair Association's prior audited financial statements causing the auditor to propose a material restatement audit adjustment. The financial statements and accompanying notes to the financial statements were not materially correct without the audit adjustment. The State Fair Association's internal control system did not identify errors in the reconciliation of accounts which caused a material restatement audit adjustment. The auditor recommends the State Fair Association enhance their system of internal controls over the reconciliation of accounts to reduce the risk of a material misstatement in the financial statements. The State Fair Association agreed with the auditor's recommendation.

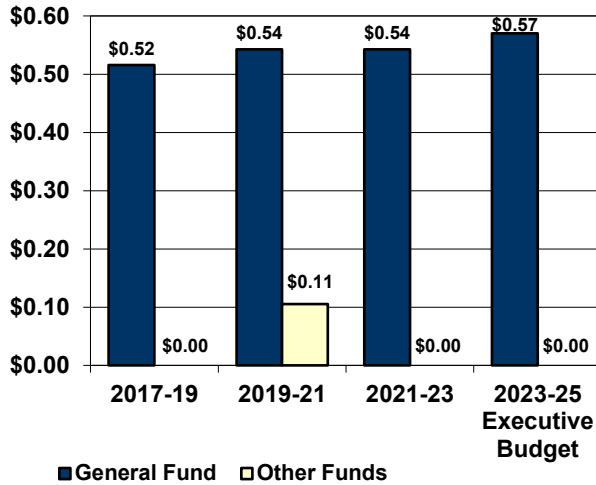
Major Related Legislation

At this time, no major related legislation has been introduced affecting this agency.

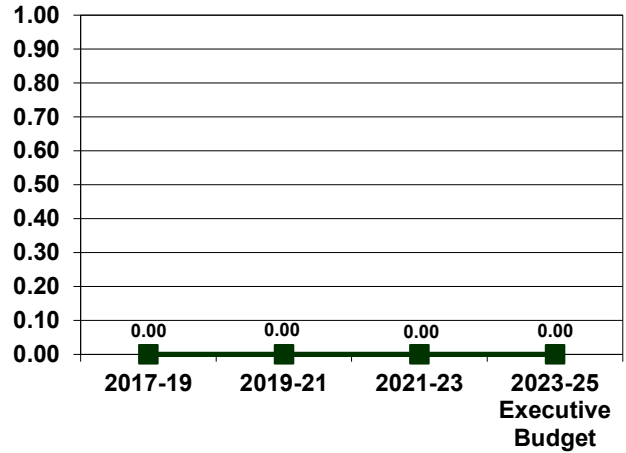
Historical Appropriations Information

Agency Appropriations and FTE Positions

Agency Funding (Millions)



FTE Positions



Ongoing General Fund Appropriations

	2015-17	2017-19	2019-21	2021-23	2023-25 Executive Budget
Ongoing general fund appropriations	\$532,665	\$515,665	\$542,833	\$542,833	\$570,000
Increase (decrease) from previous biennium	N/A	(\$17,000)	\$27,168	\$0	\$27,167
Percentage increase (decrease) from previous biennium	N/A	(3.2%)	5.3%	0.0%	5.0%
Cumulative percentage increase (decrease) from 2015-17 biennium	N/A	(3.2%)	1.9%	1.9%	7.0%

Major Increases (Decreases) in Ongoing General Fund Appropriations

2017-19 Biennium

Decreases funding for State Fair Association premiums from \$532,665 to \$515,665 (\$17,000)

2019-21 Biennium

Increases funding for State Fair Association premiums from \$515,665 to \$542,833 \$27,168

2021-23 Biennium

The Legislative Assembly did not change the base budget for the State Fair Association \$0

2023-25 Biennium (Executive Budget Recommendation)

Increases funding for State Fair Association premiums from \$542,833 to \$570,000 \$27,167

One-Time General Fund Appropriations

	2015-17	2017-19	2019-21	2021-23	2023-25 Executive Budget
One-time general fund appropriations	\$467,250	\$0	\$0	\$0	\$0

Major One-Time General Fund Appropriations

2017-19 Biennium

None \$0

2019-21 Biennium

None \$0

2021-23 Biennium

None

\$0

2023-25 Biennium (Executive Budget Recommendation)

None

\$0

State Fair Association - Budget No. 665
House Bill No. 1009
Base Level Funding Changes

	Executive Budget Recommendation				House Version			
	FTE Positions	General Fund	Other Funds	Total	FTE Positions	General Fund	Other Funds	Total
2023-25 Biennium Base Level	0.00	\$542,833	\$0	\$542,833	0.00	\$542,833	\$0	\$542,833
2023-25 Ongoing Funding Changes								
Base payroll changes				\$0				\$0
Salary increase				0				0
Health insurance increase				0				0
Retirement contribution increase				0				0
Increases funding for State Fair premiums		\$27,167		\$27,167		\$100,000		\$100,000
Total ongoing funding changes	0.00	\$27,167	\$0	\$27,167	0.00	\$100,000	\$0	\$100,000
One-Time Funding Items								
No one-time funding items				\$0				\$0
Total one-time funding changes	0.00	\$0	\$0	\$0	0.00	\$0	\$0	\$0
Total Changes to Base Level Funding	0.00	\$27,167	\$0	\$27,167	0.00	\$100,000	\$0	\$100,000
2023-25 Total Funding	0.00	\$570,000	\$0	\$570,000	0.00	\$642,833	\$0	\$642,833
<i>Federal funds included in other funds</i>			\$0				\$0	
<i>Total ongoing changes as a percentage of base level</i>		5.0%		5.0%		18.4%		18.4%
<i>Total changes as a percentage of base level</i>		5.0%		5.0%		18.4%		18.4%

Other Sections in State Fair Association - Budget No. 665

Executive Budget Recommendation	House Version
The executive budget did not include any other sections related to the State Fair Association.	The House did not include any other sections related to the State Fair Association.