## General Fund Revenues - Beginning Balance, Tax and Fee Revenues, and Transfers

**Average biennial decrease in tax and fee revenues from 2011-13 to 2019-21 is 1.9%**

**Decrease in tax and fee revenues from 2019-21 to 2021-23 is 10.8%**

<table>
<thead>
<tr>
<th>Biennium</th>
<th>Total</th>
<th>Beginning Balance</th>
<th>Tax and Fee Revenues</th>
<th>Transfers and Other Sources</th>
</tr>
</thead>
<tbody>
<tr>
<td>2011-13 Actual</td>
<td>$6,152.7</td>
<td>$4,530.4</td>
<td>$1,396.1</td>
<td>$996.8</td>
</tr>
<tr>
<td>2013-15 Actual</td>
<td>$7,197.9</td>
<td>$4,906.8</td>
<td>$1,511.6</td>
<td>$1,396.1</td>
</tr>
<tr>
<td>2015-17 Actual</td>
<td>$5,678.7</td>
<td>$3,437.6</td>
<td>$1,095.4</td>
<td>$996.8</td>
</tr>
<tr>
<td>2017-19 Actual</td>
<td>$4,978.5</td>
<td>$3,818.1</td>
<td>$1,095.4</td>
<td>$996.8</td>
</tr>
<tr>
<td>2019-21 Actual</td>
<td>$5,816.9</td>
<td>$3,931.1</td>
<td>$1,295.4</td>
<td>$1,396.1</td>
</tr>
<tr>
<td>2021-23 Estimate</td>
<td>$5,242.8</td>
<td>$3,508.4</td>
<td>$1,122.4</td>
<td>$996.8</td>
</tr>
</tbody>
</table>
General Fund Revenues - Major Revenue Types

Average biennial decrease in sales tax revenues from 2011-13 to 2019-21 is 2.9%

Estimated biennial decrease in sales tax revenues from 2019-21 to 2021-23 is 3.2%

North Dakota Legislative Council
March 2022
Total Oil and Gas Gross Production Tax and Oil Extraction Tax Revenues

North Dakota Legislative Council March 2022
State Share of Oil and Gas Gross Production Tax and Oil Extraction Tax Revenues

<table>
<thead>
<tr>
<th>Period</th>
<th>Millions</th>
</tr>
</thead>
<tbody>
<tr>
<td>2011-13 Actual</td>
<td>$1,667.9</td>
</tr>
<tr>
<td>Other Funds*</td>
<td>$341.8</td>
</tr>
<tr>
<td>Non-Oil Infrastructure Funds</td>
<td>$341.8</td>
</tr>
<tr>
<td>Tax Relief Fund</td>
<td>$300.0</td>
</tr>
</tbody>
</table>

*The Other Funds category includes the lignite research fund, state disaster relief fund, airport infrastructure fund, and political subdivision allocation fund.

North Dakota Legislative Council March 2022
Average biennial general fund increase from 2011-13 to 2019-21 is 8.2%

2021-23 biennium general fund increase is 0.9%

2019-21 biennium and 2021-23 biennium federal funds include $2.1 billion and $1.9 billion, respectively, from federal COVID-19 relief funding.
Appropriations - Ongoing and One-Time

General Fund Appropriations

<table>
<thead>
<tr>
<th>Fiscal Year</th>
<th>Ongoing</th>
<th>One-Time</th>
</tr>
</thead>
<tbody>
<tr>
<td>2013-15</td>
<td>$4,436.0</td>
<td>$1,151.6</td>
</tr>
<tr>
<td>2015-17</td>
<td>$4,571.7</td>
<td>$156.3</td>
</tr>
<tr>
<td>2017-19</td>
<td>$4,269.5</td>
<td>$4,794.9</td>
</tr>
<tr>
<td>2019-21</td>
<td>$4,878.9</td>
<td>$131.6</td>
</tr>
<tr>
<td>Total</td>
<td>$6,879.7</td>
<td></td>
</tr>
</tbody>
</table>

5.0% Increase

North Dakota Legislative Council March 2022
Appropriations - Major General Fund Appropriations

- **K-12**: Average increase - 10.4%
  2021-23 biennial decrease - (3.7%)
- **Human Services**: Average increase - 11.2%
  2021-23 biennial increase - 8.0%
- **Higher Education**: Average increase - 2.2%
  2021-23 biennial increase - 6.5%
- **Corrections**: Average increase - 9.6%
  2021-23 biennial decrease - (5.0%)

North Dakota Legislative Council March 2022
Appropriations - Comparison of General Fund Appropriations and Total Personal Income

- Personal Income:
  - Cumulative percentage increase is 27.2%

- General fund appropriations:
  - Cumulative percentage increase is 16.6%
Higher Education - General Fund Appropriations and Tuition and Student Fee Revenue

Average biennial general fund increase from 2011-13 to 2019-21 is 2.2%

The 2021-23 biennium general fund increase is 6.5%

Average biennial tuition and fee revenue increase from 2011-13 to 2021-23 is 4.3%
Higher Education - General Fund Appropriations and Full-Time Equivalent (FTE) Enrollments

Average biennial general fund increase from 2011-13 to 2019-21 is 2.2%

The 2021-23 biennium general fund increase is 6.5%

Average FTE enrollment decrease from 2011-13 to 2019-21 is 2.7%

Projected enrollment decrease is 3.8%
Higher Education - Resident Tuition Rates

The State Board of Higher Education began implementing new tuition models that combined tuition with certain fees during the 2018-19 academic year.

2-Year Institutions
Average annual increase - 3.6%
Cumulative increase - 37.9%

Research Institutions
Average annual increase - 4.4%
Cumulative increase - 47.7%

Other 4-Year Institutions
Average annual increase - 4.4%
Cumulative increase - 47.0%
Average biennial total funds increase from 2011-13 to 2019-21 is 13.5%

2021-23 biennial total funds increase is 1.6%

Kindergarten Through Grade 12 - State School Aid Funding

- Foundation Aid Stabilization Fund
- Federal and Other Special Funds (Education jobs and oil impact in 2011-13)
- State Tuition Fund
- General Fund

North Dakota Legislative Council
March 2022
Kindergarten Through Grade 12 - Teachers and Student Enrollment

Average annual enrollment increase from 2012-13 to 2021-22 is 1.55%

Average annual personnel increase from 2012-13 to 2021-22 is .91%
Department of Human Services -
General Fund and Total Funds Appropriations

Average biennial increase - 13.8%
2021-23 biennial increase - 10.0%

Average biennial increase - 13.8%
2021-23 biennial increase - 12.6%

Average biennial increase - 11.2%
2021-23 biennial increase - 8.0%

Average biennial increase - 49.5%
2021-23 biennial decrease - (0.1%)
Medicaid Expansion was implemented in January 2014. The 2019-21 biennium appropriation included $654.4 million for Medicaid Expansion, of which $65.4 million was from the general fund. The 2021-23 budget includes $704.3 million for Medicaid Expansion, of which $81.1 million is from the general fund.

Average biennial total funds increase from 2011-13 to 2019-21 is 14.6%

2021-23 budget total funds increase is 10.7%
Department of Human Services - Major Medicaid Costs

![Graph showing major Medicaid costs for different categories over time. The categories include Nursing Homes, Developmental Disabilities, Hospitals, Professional Services, and Drugs. The years covered are 2011-13 to 2021-23.]
The federal Families First Coronavirus Response Act temporarily increases the FMAP by 6.2 percent effective January 1, 2020, through the last day of the calendar quarter in which the COVID-19 public health emergency declared by the Secretary of the federal Department of Health and Human Services terminates.

The federal government paid 100% of the costs relating to Medicaid Expansion through December 30, 2016, then:
- 95% in 2017
- 94% in 2018
- 93% in 2019
- 90% after 2019

The 2021-23 legislative budget estimated FMAP rates of 53.50% for federal fiscal years 2022 and 2023.
Department of Human Services - Nursing Home and Home- and Community-Based Care Funding - Total Funds

Average biennial increase from 2011-13 to 2019-21 for home- and community-based care is 17.7%

Average biennial increase from 2011-13 to 2019-21 for nursing home care is 5.3%

2021-23 budget increase for home- and community-based care is 12.2%

2021-23 budget increase for nursing home care is 10.8%
Department of Corrections and Rehabilitation - General Fund Appropriations and Inmate Counts

Average biennial general fund increase from 2011-13 to 2019-21 is 9.6%

The 2021-23 biennium general fund decrease is 5.0%

Average biennial inmate count increase from 2011-13 to 2019-21 is 2.6%

Estimated inmate count increase is 2.8%
Department of Corrections and Rehabilitation - FTE Positions and Inmate Counts

Average biennial inmate count increase from 2011-13 to 2019-21 is 2.6%

Estimated inmate count increase for the 2021-23 biennium is 2.8%

FTE position increase for the 2021-23 biennium is 0.9%

Average biennial FTE position increase from 2011-13 to 2019-21 is 3.2%

Estimated inmate count increase for the 2021-23 biennium is 2.8%
Department of Corrections and Rehabilitation - Inmate Counts

Average Daily Female Inmate (Incarcerated) Count
Average Daily Male Inmate (Incarcerated) Count
State Water Commission - Appropriations

Average biennial total appropriations increase from 2011-13 to 2019-21 is 25%

2021-23 biennium legislative appropriation increase is 41.4%

Total $1,368.7

Prior to the 2021-23 biennium, project carryover funding was included in the State Water Commission's appropriation. For comparison purposes, the 2021-23 biennium amount shown includes $317.4 million of carryover which was authorized but not appropriated for the 2021-23 biennium.

Of the $500.1 million in other funds, $435.5 million is from bond proceeds appropriated to the Bank of North Dakota for the Fargo diversion project.
Beginning in the 2017-19 biennium, legislative appropriations include recognition of all FTE positions for institutions and entities under the control of the State Board of Higher Education, including positions supported by special funds. Previously, only FTE positions supported by the general fund were recognized.

The biennial increase from 2019-21 to 2021-23 is 9.56 FTE positions.

The biennial increase from 2019-21 to 2021-23 is 85.44 FTE positions.

The biennial decrease from 2019-21 to 2021-23 is 75.88 FTE positions.
## Major Direct Assistance to Political Subdivisions (Including School-Related Funding)

The average biennial increase in assistance from 2011-13 to 2019-21 is 14.1%

The biennial increase from 2019-21 to 2021-23 is 20.6%

<table>
<thead>
<tr>
<th>Fiscal Year</th>
<th>General Fund Appropriations</th>
<th>Special Funds Appropriations and Revenue Allocations</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>2011-13</td>
<td>$1,545.0</td>
<td>$500</td>
<td>$1,595.0</td>
</tr>
<tr>
<td>2013-15</td>
<td>$2,363.5</td>
<td>$1,000</td>
<td>$3,363.5</td>
</tr>
<tr>
<td>2015-17</td>
<td>$2,128.7</td>
<td>$1,500</td>
<td>$3,628.7</td>
</tr>
<tr>
<td>2017-19</td>
<td>$1,562.5</td>
<td>$2,000</td>
<td>$3,562.5</td>
</tr>
<tr>
<td>2019-21</td>
<td>$2,069.8</td>
<td>$2,500</td>
<td>$4,569.8</td>
</tr>
<tr>
<td>2021-23</td>
<td>$2,843.9</td>
<td>$3,000</td>
<td>$5,843.9</td>
</tr>
</tbody>
</table>

Total 2011-23 Estimate: $4,602.1 millions
### Major Direct Assistance to Political Subdivisions (Including School-Related Funding)

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Millions</td>
<td>$1,364.0</td>
<td>$1,832.3</td>
<td>$2,009.2</td>
<td>$2,066.6</td>
<td>$2,154.7</td>
<td>$2,343.3</td>
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<tr>
<td>Estimate</td>
<td>$2,000.0</td>
<td>$2,415.0</td>
<td>$2,602.1</td>
<td>$2,700.0</td>
<td>$2,800.0</td>
<td>$3,000.0</td>
</tr>
</tbody>
</table>

#### Appropriations and Revenue Allocations
- Other Appropriations and Revenue Allocations
- State-Paid County Social Service Costs
- Municipal, County, and Township Infrastructure Fund Distributions
- Motor Vehicle Fuel Tax and Registration Fee Allocations
- School-Related Funding (Includes Property Tax Relief)
- Select Transportation Funding Distributions
- State-Paid Property Tax Relief Credits
- Coal-Related and Oil-Related Taxes
- State Aid Distribution Fund

North Dakota Legislative Council
March 2022