



Williston State College
Department No. 229
2025 Senate Bill No. 2003

REVISED EXECUTIVE BUDGET RECOMMENDATION
2025-27 BIENNIUM

Budget Summary

	FTE Positions	General Fund	Other Funds	Total
Burgum budget recommendation	99.74	\$14,596,682	\$25,951,804	\$40,548,486
Revisions - Increase (decrease)	0.00	(1,609,819)	0	(1,609,819)
Armstrong budget recommendation	99.74	\$12,986,863	\$25,951,804	\$38,938,667
Base level	102.83	13,485,325	25,154,992	38,640,317
Increase (decrease)	(3.09)	(\$498,462)	\$796,812	\$298,350
Percentage increase (decrease)	(3.0%)	(3.7%)	3.2%	0.8%

NOTE:

Additional information on the revised executive budget recommendation is attached as an appendix.

Selected Highlights

- Adjusts funding to reflect credits completed during the 2021-23 biennium
- ***Increases base rates in the higher education funding formula to provide a 9 percent inflationary increase to provide funding for salary and health insurance increases, to continue targeted market equity and employer retirement contribution funding appropriated for the 2023-25 biennium, and other adjustments***

Deficiency Appropriations

There are no deficiency appropriations for this entity.

Significant Audit Findings

The State Auditor reported Williston State College did not:

- Properly reconcile between the general ledger and bank statements. The State Auditor reported unreconciled balances in four months in 2023 ranging from approximately \$190,000 to \$199,000 and interest received from two bank accounts had not been recorded in the general ledger since August 2021.
- Maintain faculty contracts and support for special payments. The State Auditor reported 10 of 32 payroll transactions tested did not have support to substantiate the employees' pay, totaling \$288,000.
- Maintain the proper documentation to determine if North Dakota Century Code and state procurement rules were followed. Procurement support was not maintained for two of five transactions tested, so the State Auditor was unable to determine that \$18,887 for bus services for athletics and \$12,250 for hockey supplies were properly procured.

Major Related Legislation

House Bill No. 1179 - Faculty accrued leave - Requires institutions under the control of the State Board of Higher Education to provide accrued leave to faculty with 12-month contracts.

NOTE:

Please see the Fiscal Impact Report for additional information regarding bills under consideration which contain either a state revenue impact, an appropriation, or a state fiscal impact.



North Dakota University System Institutions - Budget No. 227-243 Agency Worksheet - Senate Bill No. 2003

	Armstrong Executive Budget			
	FTE Positions	General Fund	Other Funds	Total
2025-27 Biennium Base Level	6,414.08	\$672,612,321	\$1,981,340,178	\$2,653,952,499
2025-27 Ongoing Funding Changes				
FTE adjustment pursuant to Section 39 of House Bill No. 1003 (2023)	116.74			\$0
Salary increase			\$45,570,807	45,570,807
Health insurance increase			27,427,105	27,427,105
Adjusts funding to reflect 2021-23 biennium credits		(\$9,494,628)		(9,494,628)
Removes targeted equity and employer retirement pool funding		(17,741,128)		(17,741,128)
Increases base rates by 9 percent		56,662,285		56,662,285
Adds special fund authority for information technology rate adjustment			409,159	409,159
Total ongoing funding changes	116.74	\$29,426,529	\$73,407,071	\$102,833,600
One-Time Funding Items				
2023-25 biennium equalization reductions restoration		\$3,621,578		\$3,621,578
NDSU wrestling facility (local funds)			\$13,000,000	13,000,000
DSU Woods Hall (revenue bond proceeds)			5,000,000	5,000,000
MaSU Old Main renovation (SIIF)			34,924,814	34,924,814
MiSU Student Center renovation (revenue bond proceeds)			3,100,000	3,100,000
Total one-time funding changes	0.00	\$3,621,578	\$56,024,814	\$59,646,392
Total Changes to Base Level Funding	116.74	\$33,048,107	\$129,431,885	\$162,479,992
2025-27 Total Funding	6,530.82	\$705,660,428	\$2,110,772,063	\$2,816,432,491

Federal funds included in other funds

\$0

Total ongoing changes - Percentage of base level

1.8%

4.4%

3.7%

3.9%

Total changes - Percentage of base level

1.8%

4.9%

6.5%

6.1%