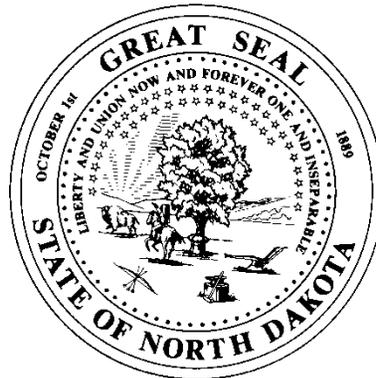


# **69<sup>TH</sup> LEGISLATIVE ASSEMBLY**

# **STATE BUDGET ACTIONS SUPPLEMENT**

# **FOR THE 2025-27 BIENNIUM**

**(Reflecting Legislative Actions from the January 2026 Special Session)**



**LEGISLATIVE COUNCIL**  
**STATE CAPITOL**  
**BISMARCK, NORTH DAKOTA**  
**FEBRUARY 2026**

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This report is a supplement to the 69<sup>th</sup> Legislative Assembly's State Budget Actions report for the 2025-27 biennium prepared in July 2025. It contains information on actions by the Legislative Assembly during its January 2026 special legislative session affecting the 2025-27 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

The One Big Beautiful Bill Act (Section 71401 of Public Law 119-21) approved by Congress in 2025 authorized the federal Rural Health Transformation Program to improve health care access, quality, and outcomes in rural areas. A total of \$50 billion was appropriated to be allocated to states over 5 years based on state grant applications. The Department of Health and Human Services submitted an application for grant funding, and on December 29, 2025, the Centers for Medicare and Medicaid Services awarded grant funding to all 50 states, including North Dakota. As a result, the Governor called a special legislative session, and the Legislative Assembly met for 3 days from January 21, 2026, to January 23, 2026, to authorize spending and policies related to the federal Rural Health Transformation Program and to consider other proposals.

### GENERAL FUND BUDGET SUMMARY

	2025-27 Biennium - Legislative Budget		
	Regular Session	January 2026 Special Legislative Session	Increase (Decrease)
Beginning balance - July 1, 2025	\$1,153,973,460	\$1,329,518,405	\$175,544,945
Add estimated 2025-27 General Fund revenues and transfers	5,329,161,382	5,329,161,382	0
Total resources available	\$6,483,134,842	\$6,658,679,787	\$175,544,945
Less 2025-27 General Fund appropriations	6,256,414,825	6,263,239,825	6,825,000
Estimated General Fund balance - June 30, 2027	<b>\$226,720,017</b>	<b>\$395,439,962</b>	<b>\$168,719,945</b>

<sup>1</sup>This amount reflects the actual July 1, 2025, General Fund balance reported by the Office of Management and Budget (\$1,329,508,210) with an increase of \$10,195 related to 2025-27 biennium appropriation authority which was spent during the 2023-25 biennium pursuant to emergency clauses. The 2025-27 General Fund appropriations shown on the schedule above have not been adjusted to reflect amounts spent during the 2023-25 biennium pursuant to emergency clauses.

<sup>2</sup>In addition, the Budget Stabilization Fund is projected to have a June 30, 2027, balance of \$939,485,974.

### TOTAL APPROPRIATIONS SUMMARY

	2023-25 Legislative Appropriations <sup>1</sup>	2025-27 Original Appropriations	2025-27 Special Session Appropriation Changes	2025-27 Total Appropriations
General Fund	\$6,121,680,403	\$6,256,414,825	\$6,825,000	\$6,263,239,825
Special funds	13,535,153,110	14,018,677,842	402,473,940	14,421,151,782
<b>Total</b>	<b>\$19,656,833,513</b>	<b>\$20,275,092,667</b>	<b>\$409,298,940</b>	<b>\$20,684,391,607</b>

The schedule below details appropriations changes made during the January 2026 special legislative session.

Bill No. - Agency - Description	FTE Positions	General Fund	Other Funds	Total
<b>House Bill No. 1623</b>				
Department of Health and Human Services - Federal Rural Health Transformation Program	4.00	\$0	\$397,873,940	\$397,873,940
Bank of North Dakota - Administration of Rural Health Loan Program		0	600,000	600,000
<b>House Bill No. 1625</b>				
University of North Dakota - Capital improvements to the Ray Richards Golf Course from funding derived from the sale of golf course property, donations, and other local funds		0	4,000,000	4,000,000
<b>Senate Bill No. 2403</b>				
Bank of North Dakota - Medical Facility Emergency Operating Loan Program		5,000,000	0	5,000,000

<b>Senate Bill No. 2404</b>				
Information Technology Department - Digital accessibility compliance		1,500,000	0	1,500,000
Public Service Commission - Federal lawsuit intervention efforts		325,000	0	325,000
<b>Total</b>	<b>4.00</b>	<b>\$6,825,000</b>	<b>\$402,473,940</b>	<b>\$409,298,940</b>

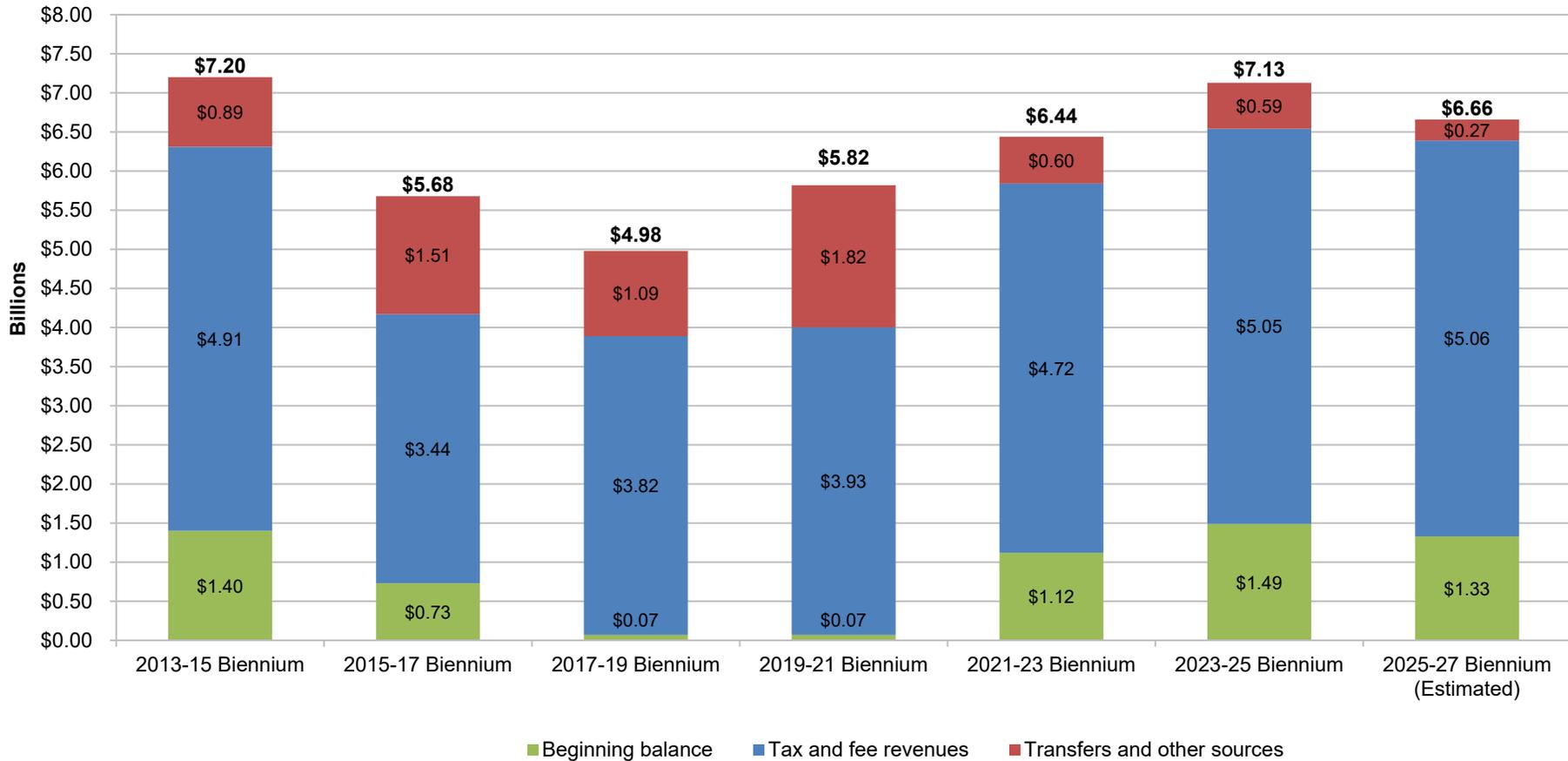
**FULL-TIME EQUIVALENT (FTE) POSITIONS**

	<b>2023-25 Biennium Authorized Number</b>	<b>2025-27 Biennium Originally Authorized Number</b>	<b>2025-27 Biennium Special Session Adjustments</b>	<b>2025-27 Biennium Authorized Number Revised</b>	<b>2025-27 Biennium Increase (Decrease) From 2023-25 Biennium</b>
FTE positions	16,201.54	16,628.37	4.00	16,632.37	430.83

# GENERAL FUND REVENUE SUMMARY

## TOTAL GENERAL FUND REVENUES

Based on the January 2026 legislative revenue forecast, total 2025-27 biennium General Fund revenues, including the beginning balance, tax and fee revenues, and transfers, are estimated to be \$6,658.7 million, which is \$469.7 million, or 6.6 percent, less than total 2023-25 biennium revenues of \$7,128.4 million. Based on the January 2026 legislative revenue forecast, total 2025-27 biennium General Fund revenues, including the beginning balance, tax and fee revenues, and transfers, are estimated to be \$6,658.7 million, which is \$175.6 million more than the May 2025 legislative estimate of \$6,483.1 million. The following is a summary of General Fund revenues for the 2013-15 through 2025-27 bienniums:



	Actual						Estimated
	2013-15 Biennium	2015-17 Biennium	2017-19 Biennium	2019-21 Biennium	2021-23 Biennium	2023-25 Biennium	2025-27 Biennium
Beginning balance	\$1,396,059,186	\$729,529,389	\$65,000,000	\$65,000,000	\$1,122,353,345	\$1,490,156,765	\$1,329,518,405
Tax and fee revenues	4,906,838,449	3,437,604,096	3,818,087,697	3,931,123,045	4,723,697,050	5,052,763,910	5,056,746,408
Transfers and other sources	894,959,058	1,511,601,317	1,095,360,965	1,820,781,277	596,144,886	585,458,031	272,414,974
<b>Total</b>	<b>\$7,197,856,693</b>	<b>\$5,678,734,802</b>	<b>\$4,978,448,662</b>	<b>\$5,816,904,322</b>	<b>\$6,442,195,281</b>	<b>\$7,128,378,706</b>	<b>\$6,658,679,787</b>

## GENERAL FUND BEGINNING BALANCE

The January 2026 legislative estimate for the 2025-27 biennium reflects **the July 1, 2025, beginning balance of \$1,329,518,405**, which is \$175,544,945 more than the May 2025 legislative estimate of \$1,153,973,460. The beginning balance of \$1,329,518,405 includes an adjustment of \$10,195 related to 2025-27 biennium appropriation authority which was spent during the 2023-25 biennium pursuant to emergency clauses. Excluding this adjustment, the beginning balance would have been \$1,329,508,210, which is the actual balance reported by the Office of Management and Budget.

## GENERAL FUND TAX AND FEE REVENUES

During the January 2026 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 January 2026 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

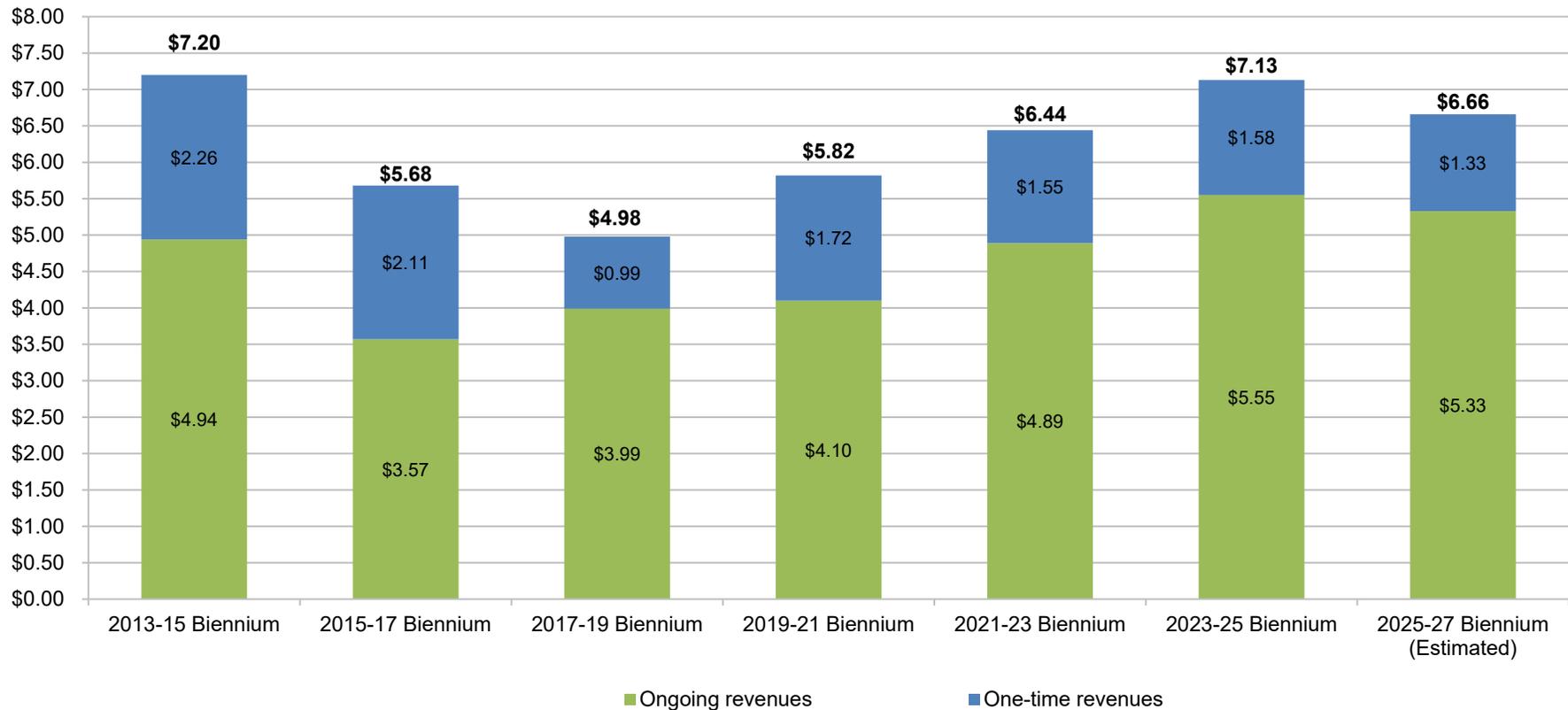
Based on the January 2026 special legislative session, the **2025-27 biennium ongoing General Fund revenues total \$5,329.2 million**, a decrease of \$216.9 million compared to the 2023-25 biennium ongoing General Fund revenues (\$5,546.1 million), and the **2025-27 biennium one-time General Fund revenues total \$1,329.5 million**, a decrease of \$252.8 million compared to the 2023-25 biennium one-time General Fund revenues (\$1,582.3 million). Compared to the May 2025 legislative estimate, the 2025-27 biennium ongoing General Fund revenues did not change, but the 2025-27 biennium one-time General Fund revenues increased by \$175.5 million. The following is a summary of ongoing and one-time General Fund revenues for the 2013-15 through 2025-27 bienniums:

	Actual						Estimated
	2013-15 Biennium	2015-17 Biennium	2017-19 Biennium	2019-21 Biennium	2021-23 Biennium	2023-25 Biennium	2025-27 Biennium
<b>Ongoing revenues</b>							
Tax and fee revenues	\$4,906,838,449	\$3,437,604,096	\$3,818,087,697	\$3,931,123,045	\$4,723,697,050	\$5,052,763,910	\$5,056,746,408
Bank of North Dakota profits	0	100,000,000	140,000,000	140,000,000	140,000,000	140,000,000	140,000,000
Mill and Elevator profits <sup>1</sup>	6,817,200	9,051,496	11,784,981	11,817,493	15,160,126	22,557,550	20,000,000
Lottery	13,300,000	15,780,000	15,900,000	10,400,000	13,000,000	13,600,000	14,039,806
Gas tax administration	1,777,360	2,030,496	2,016,120	1,991,418	1,873,744	1,844,424	1,761,168
Budget stabilization interest	11,060,345	0	0	5,944,245	0	90,351,477	96,614,000
Legacy Earnings Fund <sup>2</sup>	0	0	0	0	0	225,000,000	0
<b>Total ongoing revenues</b>	<b>\$4,939,793,354</b>	<b>\$3,564,466,088</b>	<b>\$3,987,788,798</b>	<b>\$4,101,276,201</b>	<b>\$4,893,730,920</b>	<b>\$5,546,117,361</b>	<b>\$5,329,161,382</b>
<b>One-time revenues</b>							
Beginning balance	\$1,396,059,186	\$729,529,389	\$65,000,000	\$65,000,000	\$1,122,353,345	\$1,490,156,765	\$1,329,518,405
Mill and Elevator profits <sup>1</sup>	0	0	5,892,491	0	0	0	0
Legacy Earnings Fund <sup>2</sup>	0	0	0	0	0	29,474,088	0
Legacy Fund	0	0	455,263,216	871,687,384	0	0	0
Strategic Investment and Improvements Fund	520,000,000	155,000,000	248,000,000	764,400,000	410,000,000	50,000,000	0
Tax Relief Fund	341,790,000	657,000,000	183,000,000	8,600,000	0	0	0
Budget Stabilization Fund	0	572,485,454	0	0	0	0	0
Western Area Water Supply Authority loan refinance	0	0	25,000,000	0	0	0	0

	Actual						Estimated
	2013-15 Biennium	2015-17 Biennium	2017-19 Biennium	2019-21 Biennium	2021-23 Biennium	2023-25 Biennium	2025-27 Biennium
Other transfers and miscellaneous sources	214,153	253,871	8,504,157	5,940,737	16,111,016	12,630,492	0
Total one-time revenues	<b>\$2,258,063,339</b>	<b>\$2,114,268,714</b>	<b>\$990,659,864</b>	<b>\$1,715,628,121</b>	<b>\$1,548,464,361</b>	<b>\$1,582,261,345</b>	<b>\$1,329,518,405</b>
Total	<b>\$7,197,856,693</b>	<b>\$5,678,734,802</b>	<b>\$4,978,448,662</b>	<b>\$5,816,904,322</b>	<b>\$6,442,195,281</b>	<b>\$7,128,378,706</b>	<b>\$6,658,679,787</b>

<sup>1</sup>The amounts shown for the Mill and Elevator profits under ongoing revenues reflect transfers of 50 percent of the profits to the General Fund. The amount shown for Mill and Elevator profits under one-time revenues reflects a temporary increase in the transfer from 50 to 75 percent for the 2017-19 biennium only, pursuant to Senate Bill No. 2014 (2017).

<sup>2</sup>The amount shown for the Legacy Earnings Fund under ongoing revenues reflects an allocation of \$225 million to the General Fund for tax relief. The amount shown for the Legacy Earnings Fund under one-time revenues reflects an allocation of 50 percent of any remaining earnings to the General Fund. The 2025 Legislative Assembly removed the allocations from the Legacy Earnings Fund to the General Fund.



	Actual						Estimated
	2013-15 Biennium	2015-17 Biennium	2017-19 Biennium	2019-21 Biennium	2021-23 Biennium	2023-25 Biennium	2025-27 Biennium
Ongoing revenues	\$4,939,793,354	\$3,564,466,088	\$3,987,788,798	\$4,101,276,201	\$4,893,730,920	\$5,546,117,361	\$5,329,161,382
One-time revenues	2,258,063,339	2,114,268,714	990,659,864	1,715,628,121	1,548,464,361	1,582,261,345	1,329,518,405
Total	<b>\$7,197,856,693</b>	<b>\$5,678,734,802</b>	<b>\$4,978,448,662</b>	<b>\$5,816,904,322</b>	<b>\$6,442,195,281</b>	<b>\$7,128,378,706</b>	<b>\$6,658,679,787</b>

**GENERAL FUND REVENUES FROM THE 2019-21 BIENNIUM TO THE 2025-27 BIENNIUM**

	Actual			Estimated	2025-27 Biennium Increase (Decrease) Compared to the 2023-25 Biennium	
	2019-21 Biennium	2021-23 Biennium	2023-25 Biennium	2025-27 Biennium <sup>1</sup>	Amount	Percentage
<b>Beginning balance</b>	<b>\$65,000,000</b>	<b>\$1,122,353,345</b>	<b>\$1,490,156,765</b>	<b>\$1,329,518,405</b>	<b>(\$160,638,360)</b>	<b>(10.8%)</b>
<b>Tax and fee revenues</b>						
Sales and use tax	\$1,823,991,775	\$2,130,643,947	\$2,453,920,572	\$2,544,000,000	\$90,079,428	3.7%
Motor vehicle excise tax	259,690,121	308,681,830	171,114,203	174,983,501	3,869,298	2.3%
Individual income tax	817,553,868 <sup>2</sup>	938,772,561 <sup>2</sup>	808,206,873 <sup>2</sup>	894,000,000 <sup>2</sup>	85,793,127	10.6%
Corporate income tax	238,409,986 <sup>3</sup>	521,695,566 <sup>3</sup>	607,255,700 <sup>3</sup>	515,000,000 <sup>3</sup>	(92,255,700)	(15.2%)
Oil and gas taxes	400,000,000 <sup>4</sup>	400,000,000 <sup>4</sup>	460,000,000 <sup>4</sup>	500,000,000 <sup>4</sup>	40,000,000	8.7%
Coal conversion tax	42,665,908	0	0	0	0	N/A
Cigarette and tobacco tax	49,907,878	45,100,319	39,859,952	40,676,670	816,718	2.0%
Wholesale liquor tax	18,727,698	20,342,214	21,417,399	21,172,640	(244,759)	(1.1%)
Gaming tax	30,860,614	36,019,390	46,820,865	43,180,000	(3,640,865)	(7.8%)
Insurance premium tax	102,357,095	132,862,128	114,610,441	113,425,000	(1,185,441)	(1.0%)
Departmental collections	89,199,565	79,090,950	82,172,366	78,308,597	(3,863,769)	(4.7%)
Interest income	16,595,489	22,715,104	174,104,053	62,000,000	(112,104,053)	(64.4%)
Mineral leasing fees	41,163,048	87,773,041	73,281,486	70,000,000	(3,281,486)	(4.5%)
<b>Total tax and fee revenues</b>	<b>\$3,931,123,045</b>	<b>\$4,723,697,050</b>	<b>\$5,052,763,910</b>	<b>\$5,056,746,408</b>	<b>\$3,982,498</b>	<b>0.1%</b>
<b>Transfers and other sources</b>						
Transfer - Bank of North Dakota profits	\$140,000,000 <sup>5</sup>	\$140,000,000 <sup>5</sup>	\$140,000,000 <sup>5</sup>	\$140,000,000 <sup>5</sup>	\$0	0.0%
Transfer - Mill and Elevator Association profits	11,817,493 <sup>6</sup>	15,160,126 <sup>6</sup>	22,557,550 <sup>6</sup>	20,000,000 <sup>6</sup>	(2,557,550)	(11.3%)
Transfer - Lottery	10,400,000	13,000,000	13,600,000	14,039,806	439,806	3.2%
Transfer - Gas tax administration	1,991,418	1,873,744	1,844,424	1,761,168	(83,256)	(4.5%)
Transfer - Budget Stabilization Fund (Interest)	5,944,245	0	90,351,477	96,614,000	6,262,523	6.9%
Transfer - Legacy Earnings Fund	0 <sup>7</sup>	0 <sup>7</sup>	254,474,088 <sup>7</sup>	0 <sup>7</sup>	(254,474,088)	(100.0%)
Transfer - Legacy Fund	871,687,384 <sup>7</sup>	0 <sup>7</sup>	0 <sup>7</sup>	0 <sup>7</sup>	0	N/A
Transfer - Strategic Investment and Improvements Fund	764,400,000 <sup>8</sup>	410,000,000 <sup>8</sup>	50,000,000 <sup>8</sup>	0 <sup>8</sup>	(50,000,000)	(100.0%)
Transfer - Tax Relief Fund	8,600,000 <sup>9</sup>	0	0	0	0	N/A
Transfer - Research North Dakota Fund	422,544 <sup>10</sup>	0	0	0	0	N/A
Transfer - Insurance Tax Distribution Fund	0	0	0	0	0	N/A
Transfer - Resources Trust Fund	0	0	6,697,614	0	(6,697,614)	(100.0%)
Transfer - Other	5,518,193	16,111,016	5,932,878	0	(5,932,878)	(100.0%)
Other - Political subdivision oil tax distributions	0	0	0	0	0	N/A
Other - Western Area Water Supply Authority loan refinance	0	0	0	0	0	N/A
<b>Total transfers and other sources</b>	<b>\$1,820,781,277</b>	<b>\$596,144,886</b>	<b>\$585,458,031</b>	<b>\$272,414,974</b>	<b>(\$313,043,057)</b>	<b>(53.5%)</b>
<b>Total general fund revenues</b>	<b>\$5,816,904,322</b>	<b>\$6,442,195,281</b>	<b>\$7,128,378,706</b>	<b>\$6,658,679,787</b>	<b>(\$469,698,919)</b>	<b>(6.6%)</b>

<sup>1</sup> The amounts shown for the 2025-27 biennium reflect the January 2026 legislative estimate. The only January 2026 change to the May 2025 legislative revenue estimate is to reflect the actual July 1, 2025, beginning balance.

<sup>2</sup> 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 21<sup>st</sup> manufacturing and animal agriculture workforce incentive; and an estimated reduction of \$4 million for an expanded individual income tax deduction for military pay. The 2021-23 and 2025-27 bienniums do not include any major reductions to individual income tax collections.

<sup>3</sup> The amount shown for the 2023-25 biennium includes an estimated reduction of \$3.6 million related to a tax credit for a 21<sup>st</sup> century manufacturing and animal agriculture workforce incentive. The 2019-21, 2021-23, and 2025-27 bienniums do not include any major reductions to corporate income tax collections.

<sup>4</sup> 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. For the 2017-19 biennium through the 2021-23 biennium, the designations included allocations totaling \$400 million to the General Fund. For the 2023-25 biennium, the designations included allocations totaling \$460 million to the General Fund. The 2025 Legislative Assembly amended the section to provide \$500 million of allocations to the General Fund for the 2025-27 biennium and subsequent bienniums.

The amounts shown for the oil and gas tax collections for the 2023-25 and 2025-27 bienniums reflect the 2025 legislative revenue forecast. The state's share of oil and gas tax collections are estimated to total \$1,804.9 million for the 2023-25 biennium, including \$460 million of allocations to the General Fund. The state's share of oil and gas tax collections are estimated to be \$1,308.1 million for the 2025-27 biennium, including \$500 million of allocations to the General Fund.

<sup>5</sup> The Legislative Assembly provided for transfers of \$140 million for the 2019-21, 2021-23, 2023-25, and 2025-27 bienniums in House Bill No. 1014 (2019), Senate Bill No. 2014 (2021), House Bill No. 1014 (2023), and Senate Bill No. 2014 (2025) respectively.

<sup>6</sup> 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. The amounts shown reflect a transfer of 50 percent of the profits.

<sup>7</sup> Based on the original provisions of Section 26 of Article X of the Constitution of North Dakota, investment earnings accruing after June 30, 2017, were transferred to the General Fund at the end of each biennium. Section 21-10-12 provided that the investment earnings were the realized earnings of the fund. 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. As approved by the voters in November 2024, a constitutional amendment to Section 26 of Article X of the Constitution of North Dakota provides for a distribution from the Legacy Fund to the Legacy Earnings Fund at the beginning of each biennium. House Bill No. 1176 (2025) creates a Legacy Property Tax Relief Fund, and House Bill No. 1176 (2025) and Senate Bill No. 2012 (2025) provide for a distribution of 8 percent of the 5-year average value of the Legacy Fund to the Legacy Earnings Fund and allocates the funding for bond payments, the Highway Fund, and the Property Tax Relief Fund. As a result, no Legacy Fund earnings are distributed to

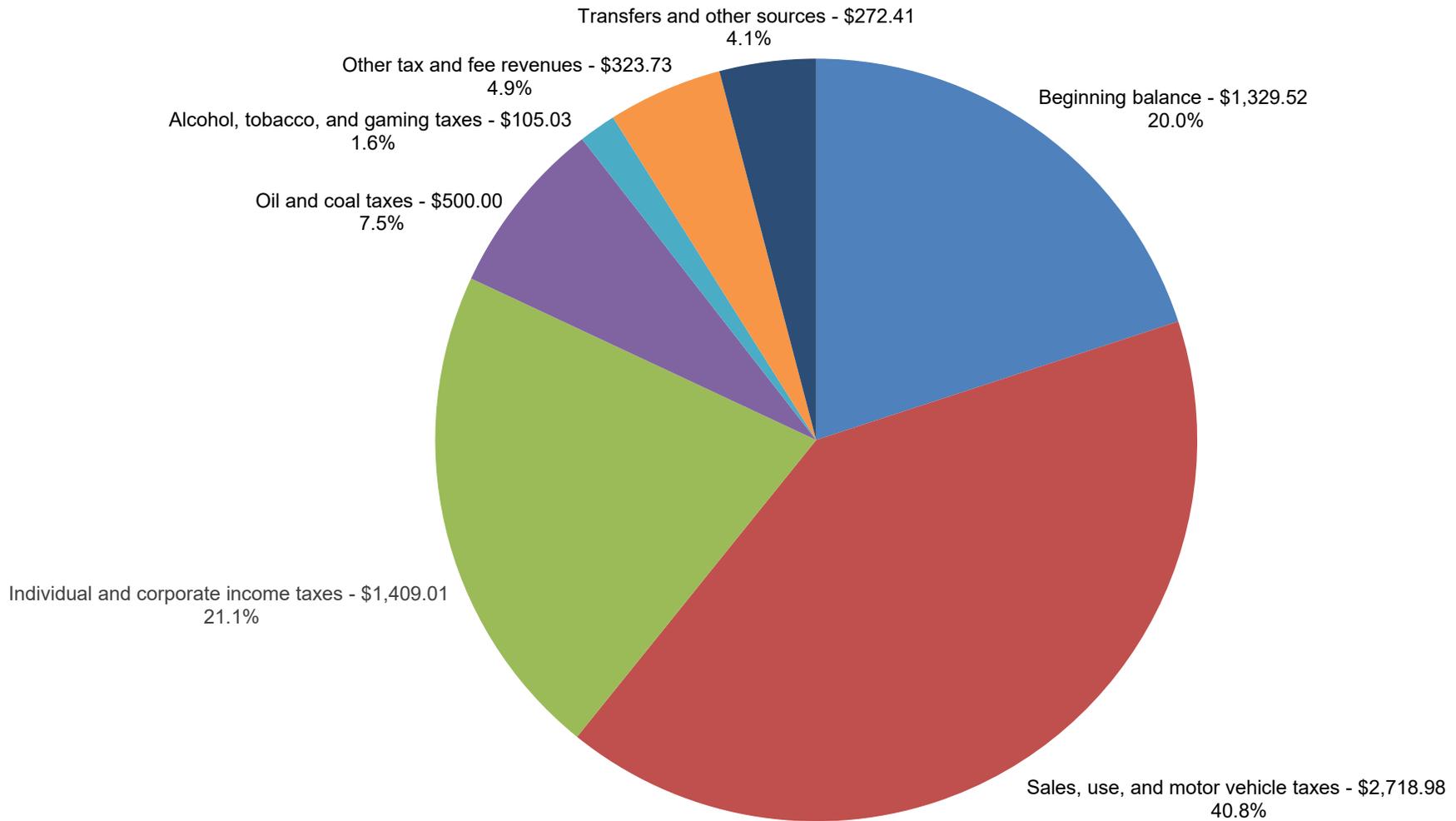
The 2019 Legislative Assembly recognized Legacy Fund earnings of \$100 million for budgeting purposes to be deposited in the General Fund at the end of the 2019-21 biennium, but the 2021 Legislative Assembly revised the estimate to \$736 million in House Bill No. 1015 (2021). The amount shown for the 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) provided for a \$225 million transfer from the Legacy Earnings Fund to the General Fund for tax relief and transferred 50 percent of any remaining earnings (\$29,474,088) to the General Fund.

<sup>8</sup> Transfers from the Strategic Investment and Improvements Fund to the General Fund include \$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. The 2025 Legislative Assembly did not transfer any funding from the Strategic Investment and Improvements Fund to the General Fund for the 2025-27 biennium.

<sup>9</sup> Senate Bill No. 2015 (2019) transferred \$8.6 million from the Tax Relief Fund to the General Fund for the 2019-21 biennium.

<sup>10</sup> 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.

**2025-27 BIENNIUM GENERAL FUND REVENUES**  
Total 2025-27 Estimated General Fund Revenues - \$6,658,679,787  
(Amounts Shown in Millions)

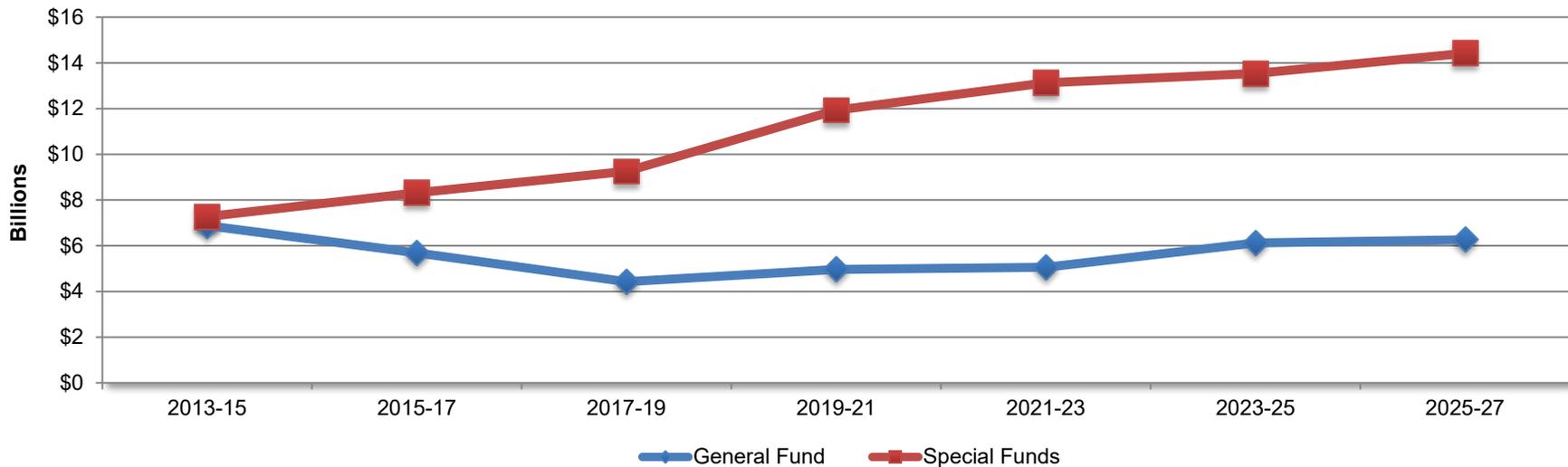


# APPROPRIATIONS SUMMARY

The Legislative Assembly in 2025 provided General Fund appropriations of \$6,263,239,825, \$141,559,422, or 2.3 percent, more than the 2023-25 legislative General Fund appropriations. Of the \$6,263,239,825 of General Fund appropriations, \$6,113,180,565 is considered ongoing General Fund appropriations and \$150,059,260 is considered one-time General Fund appropriations. Ongoing General Fund spending increased by 4.6 percent compared to 2023-25 appropriations. Additional information regarding one-time General Fund appropriations is provided in the one-time funding schedule included in this section.

The 2025 Legislative Assembly provided special fund appropriations of \$14,421,151,782, \$885,998,672, or 6.5 percent, more than the 2023-25 legislative special fund appropriations.

The following is a summary of legislative appropriations for the 2013-15 through 2025-27 bienniums:



Biennium	General Fund Appropriations	Special Fund Appropriations	Total Appropriations
2013-15	\$6,879,671,380	\$7,275,054,956	\$14,154,726,336
2015-17 <sup>1</sup>	\$5,687,291,911	\$8,319,007,773	\$14,006,299,684
2017-19 <sup>2</sup>	\$4,425,822,822	\$9,253,832,882	\$13,679,655,704
2019-21 <sup>3</sup>	\$4,965,103,166	\$11,930,214,610	\$16,895,317,776
2021-23	\$5,058,789,985	\$13,126,971,890	\$18,185,761,875
2023-25	\$6,121,680,403	\$13,535,153,110	\$19,656,833,513
2025-27	\$6,263,239,825	\$14,421,151,782	\$20,684,391,607

**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.

<sup>1</sup>The 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.

<sup>2</sup>The 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.

<sup>3</sup>The 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 2023-25 and 2025-27 LEGISLATIVE APPROPRIATIONS**

Budget No.	Budget	Legislative Appropriation 2023-25		Legislative Appropriation 2025-27		Increase (Decrease) From 2023-25 to 2025-27	
		General Fund	Total Funds	General Fund	Total Funds	General Fund	Total Funds
<b>General Government</b>							
101	Governor's office	\$5,461,996	\$5,461,996	\$6,850,081	\$6,850,081	\$1,388,085	\$1,388,085
108	Secretary of State	7,141,710	24,985,881	10,040,819	24,117,888	2,899,109	(867,993)
110	Office of Management and Budget	88,408,063	209,263,115	47,868,951	486,986,911	(40,539,112)	277,723,796
112	Information Technology Department	46,230,825	564,971,152	49,541,136	202,008,732	3,310,311	(362,962,420)
117	State Auditor	10,412,399	16,936,220	12,426,959	18,435,299	2,014,560	1,499,079
120	State Treasurer	2,016,755	2,016,755	3,215,939	3,510,939	1,199,184	1,494,184
125	Attorney General	57,410,611	106,157,553	63,368,936	119,172,230	5,958,325	13,014,677
127	Tax Commissioner	228,900,522	229,025,522	127,587,123	536,612,123	(101,313,399)	307,586,601
140	Office of Administrative Hearings		3,029,082		3,155,750		126,668
150	Legislative Assembly	24,141,396	24,141,396	25,298,682	25,298,682	1,157,286	1,157,286
160	Legislative Council	19,910,209	19,998,209	27,738,820	28,276,820	7,828,611	8,278,611
180	Judicial branch	129,410,704	131,239,132	147,252,753	152,900,511	17,842,049	21,661,379
188	Commission on Legal Counsel for Indigents	20,999,305	23,022,372	25,568,310	27,617,526	4,569,005	4,595,154
190	Retirement and Investment Office		12,108,404		16,547,594		4,439,190
192	Public Employees Retirement System		11,353,654		14,054,162		2,700,508
195	Ethics Commission	1,140,199	1,140,199	1,368,016	1,368,016	227,817	227,817
<b>Total General Government</b>		<b>\$641,584,694</b>	<b>\$1,384,850,642</b>	<b>\$548,126,525</b>	<b>\$1,666,913,264</b>	<b>(\$93,458,169)</b>	<b>\$282,062,622</b>
<b>Education</b>							
<b>Elementary, Secondary, and Other Education</b>							
201	Department of Public Instruction	\$1,728,820,445	\$2,856,804,119	\$1,709,617,438	\$3,012,028,124	(\$19,203,007)	\$155,224,005
204	Center for Distance Education	7,063,483	11,613,483	8,259,116	14,883,116	1,195,633	3,269,633
226	Department of Trust Lands		14,823,925		11,960,015		(2,863,910)
250	State Library	7,015,484	9,514,557	7,692,794	10,497,006	677,310	982,449
252	School for the Deaf	8,426,391	12,111,534	9,731,555	12,903,298	1,305,164	791,764
253	North Dakota Vision Services - School for the Blind	5,240,991	6,912,696	5,844,645	7,585,589	603,654	672,893
270	Department of Career and Technical Education	53,315,277	164,079,490	62,077,324	80,755,333	8,762,047	(83,324,157)
<b>Total Elementary, Secondary, and Other Education</b>		<b>\$1,809,882,071</b>	<b>\$3,075,859,804</b>	<b>\$1,803,222,872</b>	<b>\$3,150,612,481</b>	<b>(\$6,659,199)</b>	<b>\$74,752,677</b>
<b>Higher Education</b>							
215	North Dakota University System office	\$155,337,969	\$181,598,866	\$149,565,723	\$212,712,472	(\$5,772,246)	\$31,113,606
227	Bismarck State College	47,341,910	164,348,863	39,495,371	119,313,894	(7,846,539)	(45,034,969)
228	Lake Region State College	15,674,803	43,276,400	17,161,697	47,194,465	1,486,894	3,918,065
229	Williston State College	13,485,325	82,554,256	15,112,315	41,064,119	1,626,990	(41,940,137)
230	University of North Dakota (UND)	198,160,380	1,111,142,236	195,070,460	1,159,678,662	(3,089,920)	48,536,426
232	UND School of Medicine and Health Sciences	82,831,276	254,573,118	95,870,158	269,888,474	13,038,882	15,315,356
235	North Dakota State University (NDSU)	168,546,765	929,464,195	170,388,214	988,078,435	1,841,449	58,614,240
238	North Dakota State College of Science	40,862,884	124,482,981	45,805,436	113,539,111	4,942,552	(10,943,870)
239	Dickinson State University	26,039,995	77,737,824	26,552,094	73,008,639	512,099	(4,729,185)
240	Mayville State University	24,028,396	75,734,454	23,242,591	94,378,897	(785,805)	18,644,443
241	Minot State University	50,565,243	125,474,668	59,194,211	150,177,849	8,628,968	24,703,181
242	Valley City State University	28,352,813	91,964,729	28,431,216	57,964,247	78,403	(34,000,482)
243	Dakota College at Bottineau	11,442,878	31,643,148	12,636,811	28,092,845	1,193,933	(3,550,303)
244	Forest Service	5,851,590	24,993,531	6,394,924	26,935,944	543,334	1,942,413
<b>Total Higher Education</b>		<b>\$868,522,227</b>	<b>\$3,318,989,269</b>	<b>\$884,921,221</b>	<b>\$3,382,028,053</b>	<b>\$16,398,994</b>	<b>\$63,038,784</b>
<b>Total Education</b>		<b>\$2,678,404,298</b>	<b>\$6,394,849,073</b>	<b>\$2,688,144,093</b>	<b>\$6,532,640,534</b>	<b>\$9,739,795</b>	<b>\$137,791,461</b>

Budget No.	Budget	Legislative Appropriation 2023-25		Legislative Appropriation 2025-27		Increase (Decrease) From 2023-25 to 2025-27	
		General Fund	Total Funds	General Fund	Total Funds	General Fund	Total Funds
<b>Health and Welfare</b>							
303	Department of Environmental Quality	\$16,538,583	\$119,410,074	\$18,975,236	\$141,814,873	\$2,436,653	\$22,404,799
313	Veterans' Home	6,218,399	29,506,246	6,713,108	31,652,790	494,709	2,146,544
315	Office of Guardianship and Conservatorship			4,821,178	4,821,178	4,821,178	4,821,178
316	Indian Affairs Commission	1,216,621	1,216,621	1,288,351	1,288,351	71,730	71,730
321	Department of Veterans' Affairs	1,935,670	4,277,220	3,499,804	8,507,966	1,564,134	4,230,746
325	Department of Health and Human Services	2,051,109,719	5,759,962,045	2,227,783,063	6,215,910,910	176,673,344	455,948,865
360	Protection and Advocacy Project	3,431,853	7,791,270	3,822,953	8,570,241	391,100	778,971
380	Job Service North Dakota	6,733,919	121,002,169	10,650,393	79,119,917	3,916,474	(41,882,252)
<b>Total Health and Welfare</b>		<b>\$2,087,184,764</b>	<b>\$6,043,165,645</b>	<b>\$2,277,554,086</b>	<b>\$6,491,686,226</b>	<b>\$190,369,322</b>	<b>\$448,520,581</b>
<b>Regulatory</b>							
401	Insurance Commissioner		\$16,029,733		\$22,467,871		\$6,438,138
405	Industrial Commission	\$4,424,856	135,833,793	\$400,000	147,687,428	(\$4,024,856)	11,853,635
406	Department of Labor and Human Rights	2,704,336	3,216,261	3,110,514	3,658,937	406,178	442,676
408	Public Service Commission	7,672,852	21,470,697	9,546,704	23,781,172	1,873,852	2,310,475
412	Aeronautics Commission	475,000	38,674,878	475,000	126,103,048		87,428,170
413	Department of Financial Institutions		10,349,756				(10,349,756)
414	Securities Department		3,319,193				(3,319,193)
471	Bank of North Dakota		77,909,761	5,000,000	102,976,777	5,000,000	25,067,016
473	Housing Finance Agency	16,250,000	84,992,347	9,850,000	80,036,943	(6,400,000)	(4,955,404)
474	Department of Mineral Resources	32,582,636	35,150,636	34,329,766	40,352,603	1,747,130	5,201,967
475	Mill and Elevator Association		97,410,920		108,440,415		11,029,495
485	Workforce Safety and Insurance		72,734,976		80,434,139		7,699,163
<b>Total Regulatory</b>		<b>\$64,109,680</b>	<b>\$597,092,951</b>	<b>\$62,711,984</b>	<b>\$735,939,333</b>	<b>(\$1,397,696)</b>	<b>\$138,846,382</b>
<b>Public Safety</b>							
504	Highway Patrol	\$50,489,904	\$72,507,746	\$58,505,091	\$85,184,630	\$8,015,187	\$12,676,884
530	Department of Corrections and Rehabilitation	260,819,369	451,196,376	344,370,374	493,082,098	83,551,005	41,885,722
540	Adjutant General	27,341,342	372,925,194	30,829,077	345,058,698	3,487,735	(27,866,496)
<b>Total Public Safety</b>		<b>\$338,650,615</b>	<b>\$896,629,316</b>	<b>\$433,704,542</b>	<b>\$923,325,426</b>	<b>\$95,053,927</b>	<b>\$26,696,110</b>
<b>Agriculture and Economic Development</b>							
601	Department of Commerce	\$67,396,083	\$328,987,400	\$43,395,953	\$174,885,660	(\$24,000,130)	(\$154,101,740)
602	Agriculture Commissioner	47,820,933	80,425,739	33,604,476	78,676,816	(14,216,457)	(1,748,923)
627	Upper Great Plains Transportation Institute	5,226,375	25,240,116	5,507,259	25,595,490	280,884	355,374
628	Branch research centers	19,683,598	40,648,569	21,970,567	43,820,750	2,286,969	3,172,181
630	NDSU Extension Service	31,790,689	60,840,465	34,595,328	66,484,460	2,804,639	5,643,995
638	Northern Crops Institute	2,183,655	9,624,771	2,982,119	7,376,163	798,464	(2,248,608)
640	NDSU Main Research Center	61,833,895	221,219,360	63,700,739	140,775,031	1,866,844	(80,444,329)
649	Agronomy Seed Farm		1,632,722		1,679,996		47,274
665	State Fair Association	642,833	642,833	642,833	2,192,833		1,550,000
670	Racing Commission	478,077	650,334	521,818	699,042	43,741	48,708
<b>Total Agriculture and Economic Development</b>		<b>\$237,056,138</b>	<b>\$769,912,309</b>	<b>\$206,921,092</b>	<b>\$542,186,241</b>	<b>(\$30,135,046)</b>	<b>(\$227,726,068)</b>
<b>Natural Resources</b>							
701	State Historical Society	\$22,507,188	\$49,896,452	\$23,911,227	\$114,726,907	\$1,404,039	\$64,830,455
709	Council on the Arts	2,630,560	4,580,560	2,637,535	4,667,535	6,975	86,975
720	Game and Fish Department		108,151,604		114,864,690		6,713,086
750	Parks and Recreation Department	14,826,600	140,170,284	15,528,741	62,091,715	702,141	(78,078,569)
770	State Water Commission		895,161,166		769,257,471		(125,903,695)
<b>Total Natural Resources</b>		<b>\$39,964,348</b>	<b>\$1,197,960,066</b>	<b>\$42,077,503</b>	<b>\$1,065,608,318</b>	<b>\$2,113,155</b>	<b>(\$132,351,748)</b>

Budget No.	Budget	Legislative Appropriation 2023-25		Legislative Appropriation 2025-27		Increase (Decrease) From 2023-25 to 2025-27	
		General Fund	Total Funds	General Fund	Total Funds	General Fund	Total Funds
	<b>Transportation</b>						
801	Department of Transportation	\$10,375,000	\$2,307,627,645	\$4,000,000	\$2,726,092,265	(\$6,375,000)	\$418,464,620
	<b>Total Transportation</b>	<u>\$10,375,000</u>	<u>\$2,307,627,645</u>	<u>\$4,000,000</u>	<u>\$2,726,092,265</u>	<u>(\$6,375,000)</u>	<u>\$418,464,620</u>
	<b>TOTAL APPROPRIATIONS</b>	<u>\$6,097,329,537</u>	<u>\$19,592,087,647</u>	<u>\$6,263,239,825</u>	<u>\$20,684,391,607</u>	<u>\$165,910,288</u>	<u>\$1,092,303,960</u>
	<b>APPROPRIATIONS SUMMARY</b>						
	General Government	\$641,584,694	\$1,384,850,642	\$548,126,525	\$1,666,913,264	(\$93,458,169)	\$282,062,622
	Education	2,678,404,298	6,394,849,073	2,688,144,093	6,532,640,534	9,739,795	137,791,461
	Health and Welfare	2,087,184,764	6,043,165,645	2,277,554,086	6,491,686,226	190,369,322	448,520,581
	Regulatory	64,109,680	597,092,951	62,711,984	735,939,333	(1,397,696)	138,846,382
	Public Safety	338,650,615	896,629,316	433,704,542	923,325,426	95,053,927	26,696,110
	Agriculture and Economic Development	237,056,138	769,912,309	206,921,092	542,186,241	(30,135,046)	(227,726,068)
	Natural Resources	39,964,348	1,197,960,066	42,077,503	1,065,608,318	2,113,155	(132,351,748)
	Transportation	10,375,000	2,307,627,645	4,000,000	2,726,092,265	(6,375,000)	418,464,620
	<b>TOTAL APPROPRIATIONS</b>	<u>\$6,097,329,537</u> *	<u>\$19,592,087,647</u> *	<u>\$6,263,239,825</u>	<u>\$20,684,391,607</u>	<u>\$165,910,288</u>	<u>\$1,092,303,960</u>
* 2023-25 appropriations made by the 68th Legislative Assembly		\$6,097,329,537	\$19,592,087,647				
2023-25 supplemental and deficiency appropriations made by the 69th Legislative Assembly		24,350,866	64,745,866				
Total 2023-25 appropriations		<u>\$6,121,680,403</u>	<u>\$19,656,833,513</u>				

# ONE-TIME GENERAL FUND APPROPRIATIONS FOR THE 2025-27 BIENNIUM

Dept. Number	Agency - Description	Bill No.	Legislative Appropriations - General Fund
101	<b>Governor's office</b>		
	Children's Cabinet	HB 1001	\$30,000
108	<b>Secretary of State</b>		
	Ballot measure educational materials	SB 2230	600,000
110	<b>Office of Management and Budget</b>		
	Accrued leave payouts	HB 1015	99,305
	Recruiting management system	HB 1015	250,000
	Retirement incentive pool	HB 1015	1,000,000
	State student internship	HB 1015	500,000
112	<b>Information Technology Department</b>		
	Digital accessibility compliance	SB 2404	1,500,000
117	<b>State Auditor</b>		
	Audit software migration	HB 1004	25,200
	Peer review	HB 1004	25,000
	Development Fund audit	SB 2396	250,000
125	<b>Attorney General</b>		
	Crime laboratory equipment and supplies	HB 1003	400,000
	Cyber crime equipment	HB 1003	161,000
	Human trafficking victim grants	HB 1003	650,000
	Information technology network switches	HB 1003	32,000
	Jail management system replacement	HB 1003	650,000
	Missing indigenous people grants	HB 1199	250,000
127	<b>State Tax Commissioner</b>		
	Property tax relief administration	HB 1006	1,000,000
150	<b>Legislative Assembly</b>		
	Legislative chamber and system upgrades	SB 2001	4,451,000
160	<b>Legislative Council</b>		
	Advanced nuclear energy study	HB 1025	300,000
	Ambulance billing study	HB 1322	20,000
	New FTE costs	SB 2001	375,000
	Tape library and video encoder hardware	SB 2001	280,000
	Term limits study	SB 2001	225,000
180	<b>Judicial branch</b>		
	Supreme Court cloud-based storage fees	SB 2002	866,100
	District courts information technology equipment	SB 2002	874,216
195	<b>Ethics Commission</b>		
	Case management system	SB 2004	50,000
	Office furniture	SB 2004	2,348
201	<b>Department of Public Instruction</b>		
	Mathematics screening services	SB 2213	300,000
	Foreign language instruction grants	SB 2275	49,500

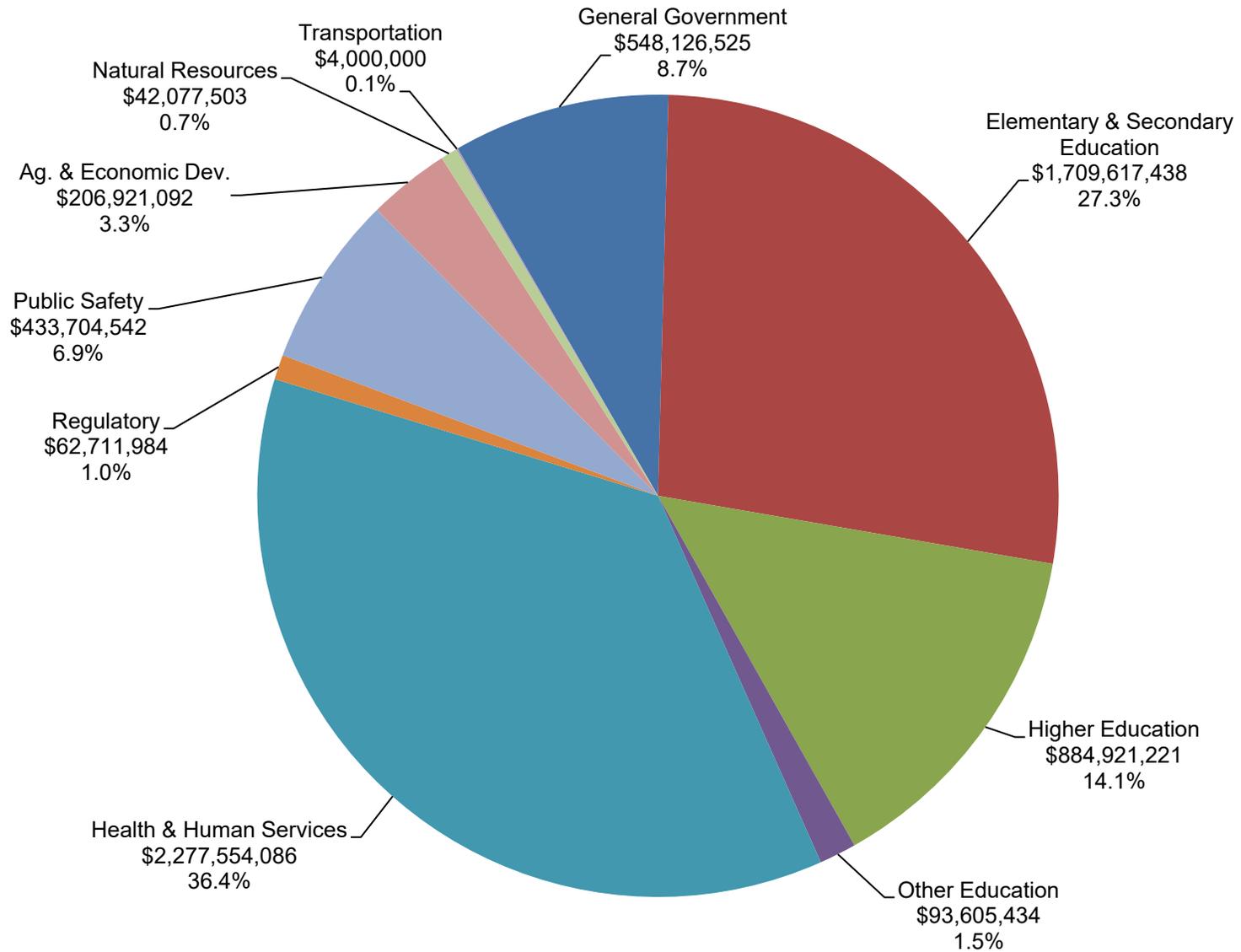
Dept. Number	Agency - Description	Bill No.	Legislative Appropriations - General Fund
204	<b>Center for Distance Education</b> Student information system upgrade	HB 1013	75,250
215	<b>North Dakota University System office</b> Financial aid system	SB 2003	25,000
229	<b>Williston State College</b> Health care program startup costs	SB 2003	1,490,000
238	<b>North Dakota State College of Science</b> Aviation maintenance program startup costs Lease payments	SB 2003 SB 2003	300,000 1,000,000
240	<b>Mayville State University</b> Nursing simulation laboratory	SB 2003	500,000
241	<b>Minot State University</b> Advancing Students Toward Education and Employment Program Dakota Hall demolition Regional Health Sciences Institute	SB 2003 SB 2003 SB 2003	500,000 635,000 8,500,000
243	<b>Dakota College at Bottineau</b> Student housing	SB 2003	500,000
270	<b>Department of Career and Technical Education</b> Rent, moving, and equipment expenses	SB 2019	300,000
303	<b>Department of Environmental Quality</b> Wastewater treatment regulation	SB 2267	99,500
321	<b>Department of Veterans' Affairs</b> Homeless veterans services Veterans' Postwar Trust Fund	SB 2025 SB 2025	500,000 500,000
325	<b>Department of Health and Human Services</b> Northwest behavioral health facility Child care programs Developmental disabilities eligibility assessment Guardianship funding Infant and toddler care support Waterford Upstart funding Basic care daily rate adjustment Extraordinary medical needs housing Fetal alcohol spectrum disorder Nonfatal toxicology Juvenile evaluation services Family caregiver services	HB 1012 HB 1012 SB 2037 SB 2305	1,500,000 11,772,500 200,000 3,266,177 11,000,000 1,500,000 2,619,004 200,000 350,000 151,500 300,000 7,300,000
360	<b>Protection and Advocacy Project</b> Accrued leave payouts	HB 1014	19,288
380	<b>Job Service North Dakota</b> Salaries funding source change	SB 2016	2,100,000

Dept. Number	Agency - Description	Bill No.	Legislative Appropriations - General Fund
<b>408</b>	<b>Public Service Commission</b>		
	Drone remote sensing equipment	HB 1008	5,580
	Federal intervention funding	HB 1008	250,000
	Federal lawsuit intervention efforts	SB 2404	325,000
<b>471</b>	<b>Bank of North Dakota</b>		
	Medical Facility Emergency Operating Loan Program	SB 2403	5,000,000
<b>473</b>	<b>Housing Finance Agency</b>		
	Transfer to the Housing Incentive Fund	SB 2014	9,850,000
<b>474</b>	<b>Department of Mineral Resources</b>		
	Mineral analyses	SB 2014	100,000
	New FTE costs	SB 2014	24,435
	Portable mineral detection equipment	SB 2014	45,000
<b>504</b>	<b>Highway Patrol</b>		
	State fleet costs	SB 2011	3,705,000
<b>530</b>	<b>Department of Corrections and Rehabilitation</b>		
	New FTE costs	SB 2015	197,878
	Overflow housing	SB 2015	28,430,210
<b>601</b>	<b>Department of Commerce</b>		
	Entrepreneurship grants and vouchers	SB 2018	759,044
	Global Talent Office	SB 2018	1,000,000
	Operation intern	SB 2018	2,000,000
	Regional planning council grants	SB 2018	1,400,000
	Technical skills training grants	SB 2018	1,000,000
	Temporary salaries	SB 2018	50,000
	Tribal college grants	SB 2018	750,000
	Rural grocery grants	SB 2228	1,000,000
	Tribal tourism grants	HB 1581	100,000
<b>602</b>	<b>Department of Agriculture</b>		
	North Dakota Trade Office	HB 1009	400,000
	Irrigation expansion study	HB 1531	75,000
	Agriculture Diversification and Development Fund	SB 2327	15,000,000
<b>640</b>	<b>NDSU Main Research Center</b>		
	Equipment storage sheds	SB 2020	1,567,500
<b>670</b>	<b>Racing Commission</b>		
	Internship program	SB 2023	20,000
	Copier replacement	SB 2023	13,000
<b>701</b>	<b>State Historical Society</b>		
	Archive storage upgrades	HB 1018	207,500
	Employee expenses	HB 1018	10,225
	Repatriation compliance costs	HB 1018	100,000
<b>709</b>	<b>Council on the Arts</b>		
	Arts Across the Prairie	SB 2010	5,000

Dept. Number	Agency - Description	Bill No.	Legislative Appropriations - General Fund
750	Parks and Recreation Department Equipment	HB 1019	250,000
801	Department of Transportation Nonfixed route transit grants Fixed route transit grants	HB 1106 SB 2254	2,000,000 2,000,000
	<b>Total</b>		<b>\$150,059,260</b>

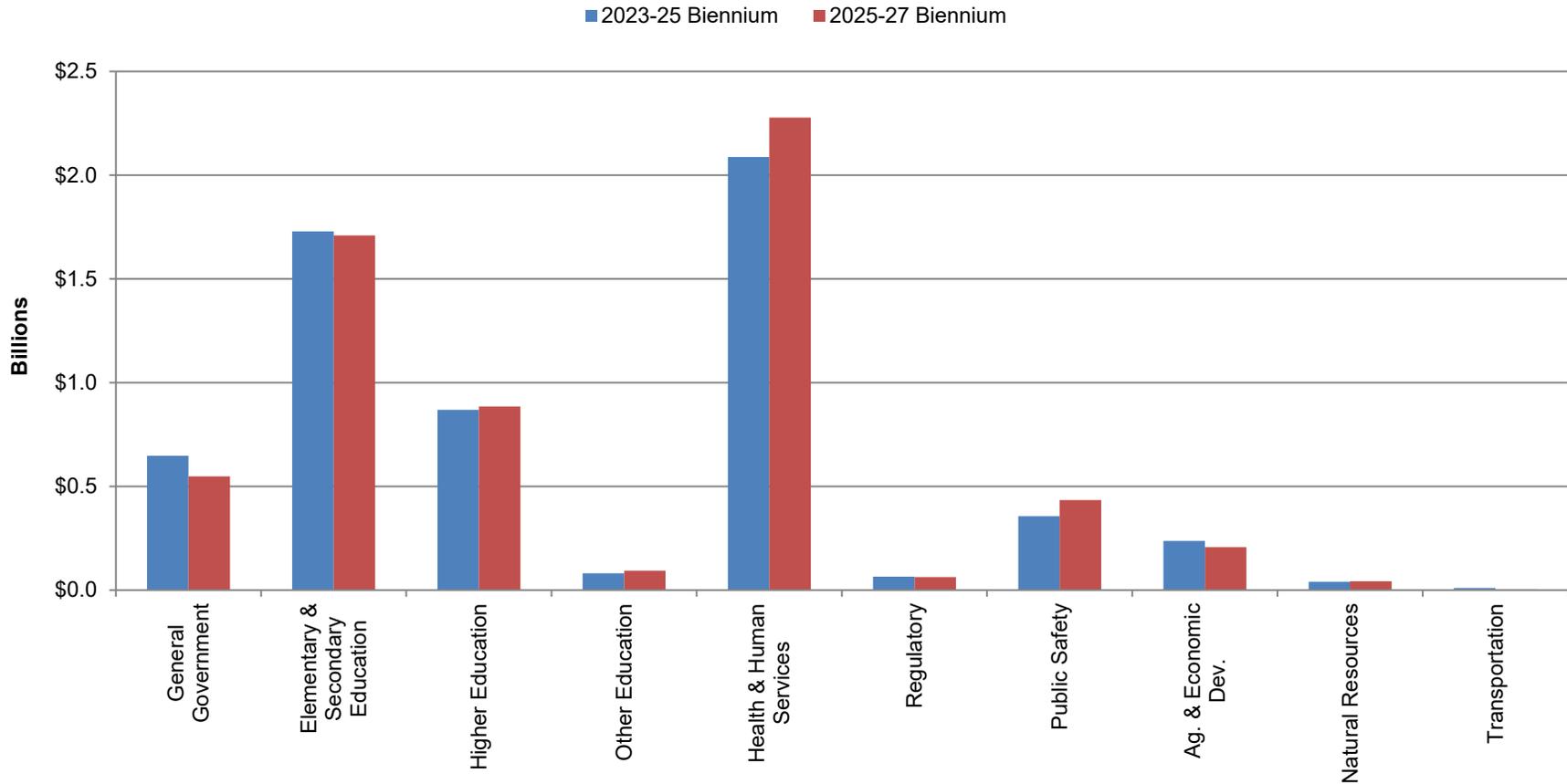
# 2025-27 BIENNIUM GENERAL FUND APPROPRIATIONS

Total 2025-27 General Fund Appropriations - \$6,263,239,825



# COMPARISON OF 2023-25 AND 2025-27 GENERAL FUND APPROPRIATIONS

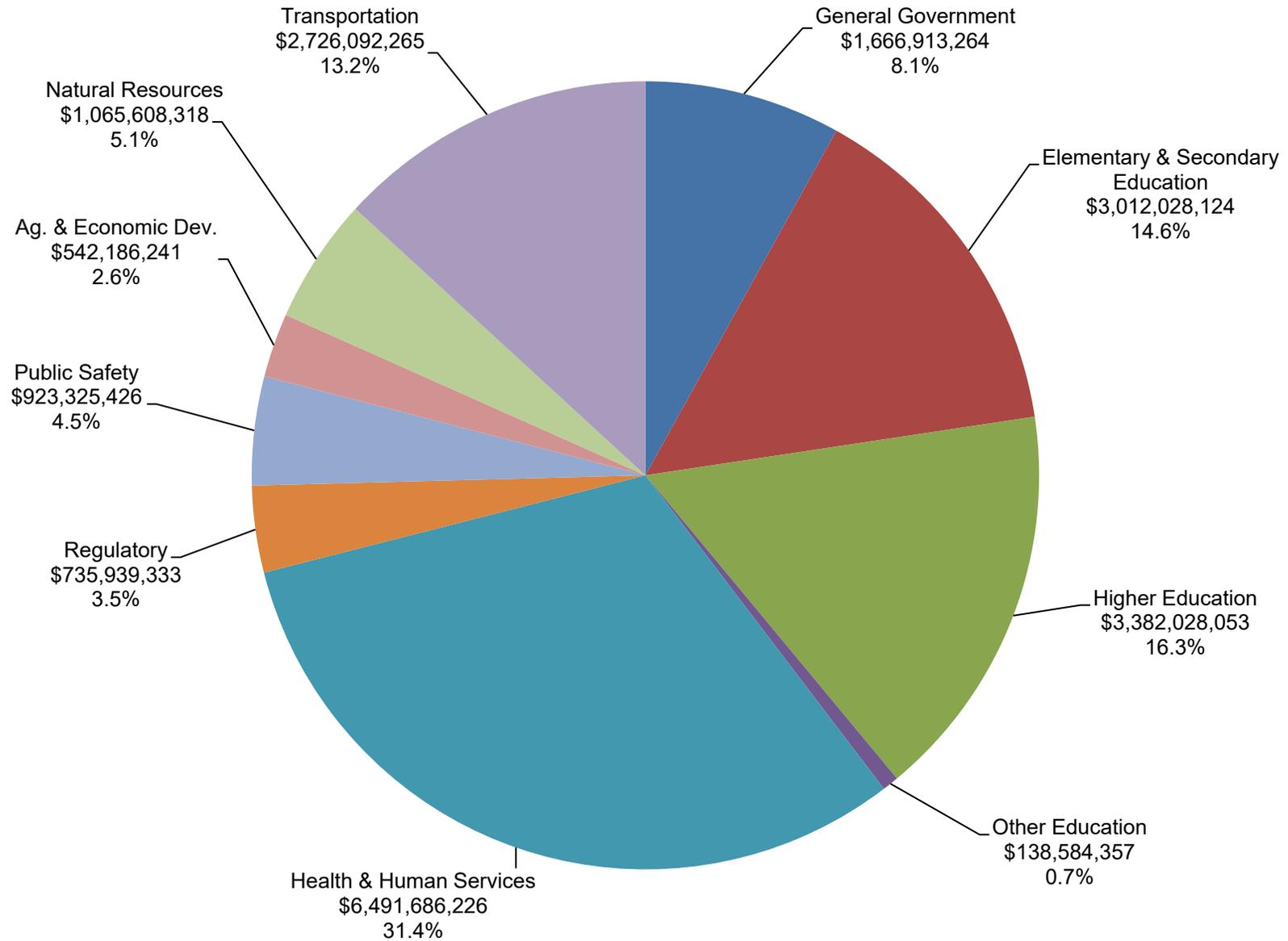
(Amounts Shown in Billions)



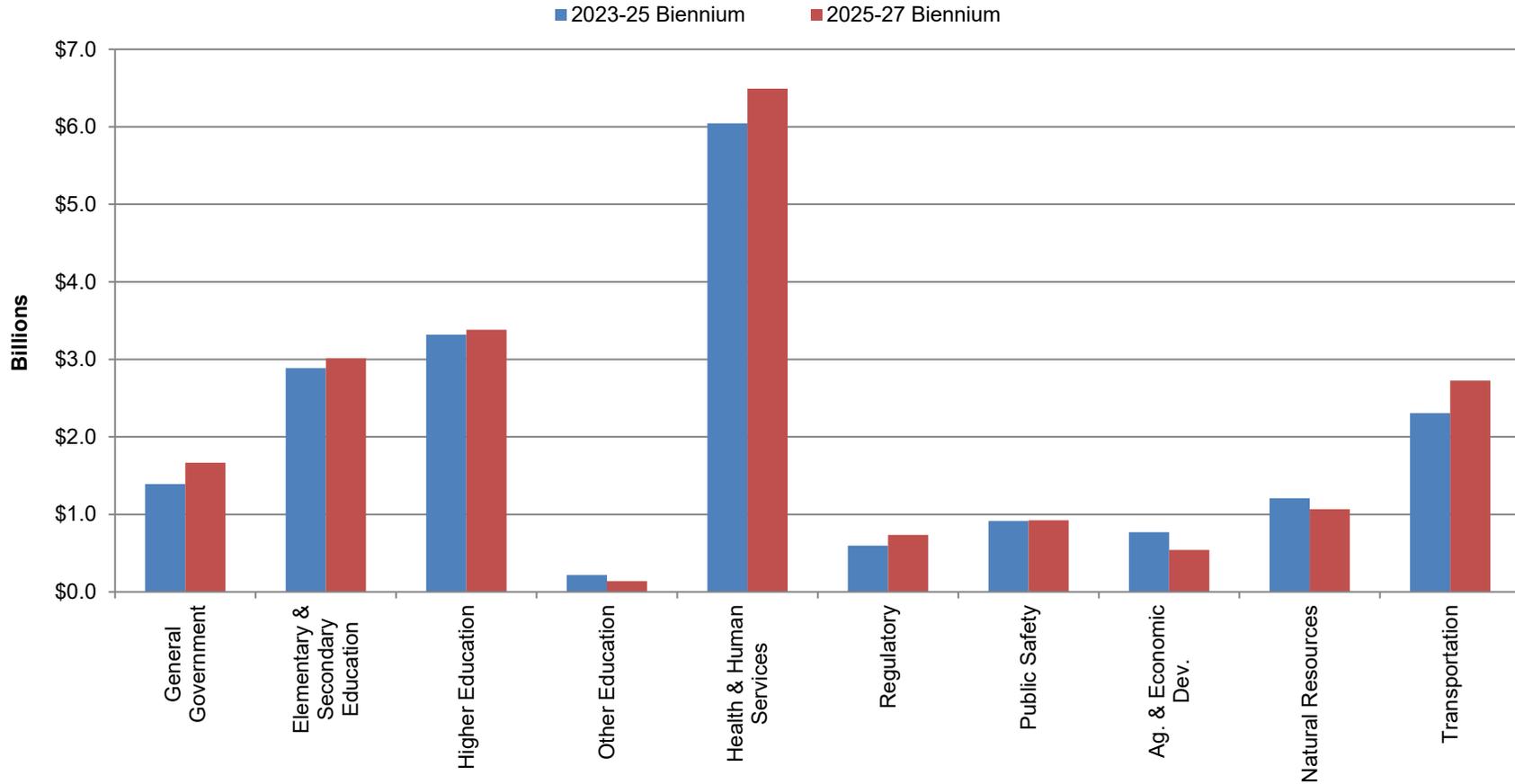
	<b>2023-25 Biennium</b>	<b>2025-27 Biennium</b>	<b>Increase (Decrease)</b>	<b>Percentage Increase (Decrease)</b>
General Government	\$647,749,694	\$548,126,525	(\$99,623,169)	(15.4%)
Elementary & Secondary Education	1,728,820,445	1,709,617,438	(19,203,007)	(1.1%)
Higher Education	868,522,227	884,921,221	16,398,994	1.9%
Other Education	81,061,626	93,605,434	12,543,808	15.5%
Health & Human Services	2,087,184,764	2,277,554,086	190,369,322	9.1%
Regulatory	64,737,267	62,711,984	(2,025,283)	(3.1%)
Public Safety	356,208,894	433,704,542	77,495,648	21.8%
Ag. & Economic Dev.	237,056,138	206,921,092	(30,135,046)	(12.7%)
Natural Resources	39,964,348	42,077,503	2,113,155	5.3%
Transportation	10,375,000	4,000,000	(6,375,000)	(61.4%)
<b>Total</b>	<b>\$6,121,680,403</b>	<b>\$6,263,239,825</b>	<b>\$141,559,422</b>	<b>2.3%</b>

# 2025-27 BIENNIUM ALL FUNDS APPROPRIATIONS

Total 2025-27 Biennium All Funds Appropriations - \$20,684,391,607



## COMPARISON OF 2023-25 AND 2025-27 ALL FUNDS APPROPRIATIONS (Amounts Shown in Billions)



	<b>2023-25 Biennium</b>	<b>2025-27 Biennium</b>	<b>Increase (Decrease)</b>	<b>Percentage Increase (Decrease)</b>
General Government	\$1,391,210,642	\$1,666,913,264	\$275,702,622	19.8%
Elementary & Secondary Education	2,886,804,119	3,012,028,124	125,224,005	4.3%
Higher Education	3,318,989,269	3,382,028,053	63,038,784	1.9%
Other Education	219,055,685	138,584,357	(80,471,328)	(36.7%)
Health & Human Services	6,043,365,645	6,491,686,226	448,320,581	7.4%
Regulatory	597,720,538	735,939,333	138,218,795	23.1%
Public Safety	914,187,595	923,325,426	9,137,831	1.0%
Ag. & Economic Dev.	769,912,309	542,186,241	(227,726,068)	(29.6%)
Natural Resources	1,207,960,066	1,065,608,318	(142,351,748)	(11.8%)
Transportation	2,307,627,645	2,726,092,265	418,464,620	18.1%
<b>Total</b>	<b>\$19,656,833,513</b>	<b>\$20,684,391,607</b>	<b>\$1,027,558,094</b>	<b>5.2%</b>

**Information Technology Department  
Budget No. 112  
Senate Bill No. 2404**

	<b>FTE Positions</b>	<b>General Fund</b>	<b>Other Funds</b>	<b>Total</b>
2025-27 legislative appropriations - Regular session	509.00	\$48,041,136	\$152,467,596	\$200,508,732
2025-27 legislative appropriations - January 2026 special session	0.00	1,500,000	0	1,500,000
<b>Total 2025-27 legislative appropriations</b>	<b>509.00</b>	<b>\$49,541,136</b>	<b>\$152,467,596</b>	<b>\$202,008,732</b>
2025-27 base budget	507.00	41,418,305	239,646,504	281,064,809
Legislative increase (decrease) to base budget	2.00	\$8,122,831	(\$87,178,908)	(\$79,056,077)

**ONGOING AND ONE-TIME GENERAL FUND APPROPRIATIONS**

	<b>Ongoing General Fund Appropriation</b>	<b>One-Time General Fund Appropriation</b>	<b>Total General Fund Appropriation</b>
<b>2025-27 legislative appropriations</b>	<b>\$48,041,136</b>	<b>\$1,500,000</b>	<b>\$49,541,136</b>
2023-25 legislative appropriations	41,418,305	4,812,520	46,230,825
2025-27 legislative increase (decrease) to 2023-25 appropriations	\$6,622,831	(\$3,312,520)	\$3,310,311
Percentage increase (decrease) to 2023-25 appropriations	16.0%	(68.8%)	7.2%

**SUMMARY OF LEGISLATIVE CHANGES TO THE BASE BUDGET DURING THE JANUARY 2026 SPECIAL LEGISLATIVE SESSION**

	<b>FTE Positions</b>	<b>General Fund</b>	<b>Other Funds</b>	<b>Total</b>
The legislative action:				
Added <b>one-time funding</b> for updating state-controlled websites and digital content to comply with digital accessibility provisions of the federal Americans with Disabilities Act	0.00	\$1,500,000	\$0	\$1,500,000
<b>Total</b>	<b>0.00</b>	<b>\$1,500,000</b>	<b>\$0</b>	<b>\$1,500,000</b>

**ONE-TIME FUNDING**

The Legislative Assembly authorized the following one-time funding items for the Information Technology Department for the 2025-27 biennium:

	<b>General Fund</b>	<b>Strategic Investment and Improvements Fund</b>	<b>Total</b>
State data center migration project (Senate Bill No. 2021 - Regular session)	\$0	\$1,719,061	\$1,719,061
Automation of information technology services (Senate Bill No. 2021 - Regular session)	0	1,793,609	1,793,609
Digital accessibility compliance (Senate Bill No. 2404 - Special session)	1,500,000	0	1,500,000
<b>Total</b>	<b>\$1,500,000</b>	<b>\$3,512,670</b>	<b>\$5,012,670</b>

**University of North Dakota  
Budget No. 230  
House Bill No. 1625**

	<b>FTE Positions</b>	<b>General Fund</b>	<b>Other Funds</b>	<b>Total</b>
2025-27 legislative appropriations - Regular session	2,191.95	\$195,070,460	\$960,608,202	\$1,155,678,662
2025-27 legislative appropriations - January 2026 special session	0.00	0	4,000,000	4,000,000
<b>Total 2025-27 legislative appropriations</b>	<b>2,191.95</b>	<b>\$195,070,460</b>	<b>\$964,608,202</b>	<b>\$1,159,678,662</b>
2025-27 base budget	2,060.56	184,155,380	790,481,856	974,637,236
Legislative increase (decrease) to base budget	131.39	\$10,915,080	\$174,126,346	\$185,041,426

**SUMMARY OF LEGISLATIVE CHANGES TO THE BASE BUDGET DURING THE JANUARY 2026 SPECIAL LEGISLATIVE SESSION**

	<b>FTE Positions</b>	<b>General Fund</b>	<b>Other Funds</b>	<b>Total</b>
The legislative action:				
Added special fund authority for capital improvements to the Ray Richards Golf Course from funding derived from the sale of golf course property, donations, and other local funds			\$4,000,000	\$4,000,000
Total	<u>0.00</u>	<u>\$0</u>	<u>\$4,000,000</u>	<u>\$4,000,000</u>

**Sections for Other Changes/Related Legislation Affecting the Agency**

**University of North Dakota land sale proceeds** - Section 1 amends North Dakota Century Code Section 15-10-64 to allow the University of North Dakota to use proceeds of the sale of land on which the Ray Richards Golf Course is located for improvements to the Ray Richards Golf Course or for the direct benefit of the University of North Dakota men's and women's varsity golf programs.

**Department of Health and Human Services  
Budget No. 325  
House Bill No. 1623**

	<b>FTE Positions</b>	<b>General Fund</b>	<b>Other Funds</b>	<b>Total</b>
2025-27 legislative appropriations - Regular session	2,688.35	\$2,227,783,063	\$3,590,253,907	\$5,818,036,970
2025-27 legislative appropriations - January 2026 special session	0.00	0	397,873,940	397,873,940
<b>Total 2025-27 legislative appropriations</b>	<b>2,688.35</b>	<b>\$2,227,783,063</b>	<b>\$3,988,127,847</b>	<b>\$6,215,910,910</b>
2025-27 base budget	2,483.83	2,011,427,547	3,541,730,000	5,553,157,547
Legislative increase (decrease) to base budget	204.52	\$216,355,516	\$446,397,847	\$662,753,363

**SUMMARY OF LEGISLATIVE CHANGES TO THE BASE BUDGET DURING THE JANUARY 2026 SPECIAL LEGISLATIVE SESSION**

	<b>FTE Positions</b>	<b>General Fund</b>	<b>Other Funds</b>	<b>Total</b>
The legislative action:				
Added \$397,873,940 of federal funds related to the federal rural health transformation program (House Bill No. 1623)	0.00	\$0	\$397,873,940	\$397,873,940
<b>Total</b>	<b>0.00</b>	<b>\$0</b>	<b>\$397,873,940</b>	<b>\$397,873,940</b>

**Other Sections in House Bill No. 1623**

**Rural Health Loan Program** - Section 4 transfers up to \$40 million of Bank of North Dakota profits to the Medical Facility Infrastructure Loan Fund for a newly created Rural Health Loan Program (Section 6) to provide short-term gap financing to grant recipients under the federal Rural Health Transformation Program. To be eligible for a loan, a medical facility must have an approved project and a demonstrated financial need. The loans are limited to 3 years and have a maximum interest rate of 2 percent. The principal portion of any loan repayments is used to replenish any Bank profits while the interest portion of any loan repayments remains in the fund. Section 3 provides an appropriation of \$600,000 from the Bank of North Dakota Operating Fund to administer a Rural Health Loan Program and authorizes 4 FTE positions.

**Contingent authorization to increase appropriation authority** - Section 5 provides an exemption to allow the Office of Management and Budget, if the Department of Health and Human Services awards federal rural health transformation funds to another state agency or institution, to adjust the state agency or institution's federal funds appropriation authority by the amount of the award.

**Exemptions for the Rural Health Transformation Program** - Section 7 provides for the following exemptions:

- North Dakota Century Code Section 54-27-12 does not apply to the erection or improvement of any public building or structure or the purchase of real property utilizing Rural Health Transformation Program funding.
- Notwithstanding Chapter 54-44.7, an agency or governing body may use the process outlined in Section 37-10-03.6 for consultants in the areas of architecture, engineering, construction management, land surveying, and related matters when using the Rural Health Transformation Program funding for public improvements to meet the requirements of Section 48-01.2-02.
- Equipment or supplies purchased by the state with Rural Health Transformation Program funding may be transferred to other entities or individuals in accordance with the requirements of the Rural Health Transformation Program.

- Notwithstanding subsection 7 of Section 54-44.4-13, cooperative purchasing may be made available to entities eligible to receive Rural Health Transformation Program funding in accordance with the requirements of the Rural Health Transformation Program.
- Section 32-12.2-15 does not apply to any routine or standardized products that contain adhesive contract terms in shrink wrap documents, third-party end user licenses, or clickthrough agreements that are not consistent with Section 32-12.2-15 for purchases using Rural Health Transformation Program funding if the purchase involves training, training and testing materials, reference materials, access to online information, online services, memberships, licensure, conferences, or travel, and the purchase or use does not require the disclosure of confidential information or personally identifiable information as defined in Chapter 51-30 and does not impact data or system security. For purposes of this section, "routine or standardized products" means products commercially available to the public.

**Grant recipient acknowledgement and reporting** - Section 8 provides that Rural Health Transformation Program funds are limited duration federal funds allocated to the state through the federal Rural Health Transformation Program. The Department of Health and Human Services shall require grant recipients to acknowledge in any grant agreement that the funding awarded is from funding that will not continue beyond the duration of the federal rural health transformation program. The department may require grant recipients to submit process and outcome measures to the department for programs and services receiving Rural Health Transformation Program funds.

**Legislative management report** - Section 9 requires the Department of Health and Human Services to provide periodic reports to the Legislative Management regarding the status of funding allocations, programs, outcomes, and other requested information associated with the federal Rural Health Transformation Program grant.

#### **Related Legislation**

**Presidential Physical Fitness Test** - House Bill No. 1621 requires the Presidential Physical Fitness Test in physical education courses in elementary, middle, and high schools and provides for exceptions to the test.

**Physician assistant licensure compact** - House Bill No. 1622 provides the requirements of the physician assistants privileged to practice under the physician assistant licensure compact agreement. It allows medical services to be provided by physician assistants, via the mutual recognition of the licensee's qualifying license by other compact participating states. The compact becomes effective on the date on which this compact statute is enacted into law in the seventh participating state.

**Physician continuing education requirements** - Senate Bill No. 2401 provides the North Dakota Board of Medicine will require a minimum of 1 hour of continuing education on nutrition and metabolic health each renewal cycle in the physician continuing education requirements. It also provides legislative intent for the health-related occupation boards to consider requiring licensees to complete nutrition-related continuing education for the prevention and reduction of chronic disease.

**Pharmacist scope of practice** - Senate Bill No. 2402 allows a licensed pharmacist to independently prescribe drugs, drug categories, and devices as provided in the bill.

**Public Service Commission  
Budget No. 408  
Senate Bill No. 2404**

	<b>FTE Positions</b>	<b>General Fund</b>	<b>Other Funds</b>	<b>Total</b>
2025-27 legislative appropriations - Regular session	45.00	\$9,221,704	\$14,234,468	\$23,456,172
2025-27 legislative appropriations - January 2026 special session	0.00	325,000	0	325,000
<b>Total 2025-27 legislative appropriations</b>	<b>45.00</b>	<b>\$9,546,704</b>	<b>\$14,234,468</b>	<b>\$23,781,172</b>
2025-27 base budget	45.00	7,489,352	13,779,645	21,268,997
Legislative increase (decrease) to base budget	0.00	\$2,057,352	\$454,823	\$2,512,175

**ONGOING AND ONE-TIME GENERAL FUND APPROPRIATIONS**

	<b>Ongoing General Fund Appropriation</b>	<b>One-Time General Fund Appropriation</b>	<b>Total General Fund Appropriation</b>
<b>2025-27 legislative appropriations</b>	<b>\$8,966,124</b>	<b>\$580,580</b>	<b>\$9,546,704</b>
2023-25 legislative appropriations	7,489,352	183,500	7,672,852
2025-27 legislative increase (decrease) to 2023-25 appropriations	\$1,476,772	\$397,080	\$1,873,852
Percentage increase (decrease) to 2023-25 appropriations	19.7%	216.4%	24.4%

**SUMMARY OF LEGISLATIVE CHANGES TO THE BASE BUDGET DURING THE JANUARY 2026 SPECIAL LEGISLATIVE SESSION**

	<b>FTE Positions</b>	<b>General Fund</b>	<b>Other Funds</b>	<b>Total</b>
The legislative action:				
Added <b>one-time funding</b> for federal lawsuit intervention efforts to provide a total of \$800,000 for the 2025-27 biennium	0.00	\$325,000	\$0	\$325,000
<b>Total</b>	<b>0.00</b>	<b>\$325,000</b>	<b>\$0</b>	<b>\$325,000</b>

**Other Section in Senate Bill No. 2404**

**Contingent loan authorization** - Section 3 expands the loan authorization available to the Public Service Commission in Section 4 of House Bill No. 1008 (2025) to provide additional funding for federal lawsuit intervention efforts, if available funding is insufficient. Section 4 of House Bill No. 1008 provides loan authorization for the Public Service Commission to borrow up to \$900,000 from the Bank of North Dakota for potential rail rate complaint cases.

**Bank of North Dakota  
Budget No. 471  
House Bill No. 1623 and Senate Bill No. 2403**

	<b>FTE Positions</b>	<b>General Fund</b>	<b>Other Funds</b>	<b>Total</b>
2025-27 legislative appropriations - Regular session	187.00	\$0	\$97,376,777	\$97,376,777
2025-27 legislative appropriations - January 2026 special session	4.00	5,000,000	600,000	5,600,000
<b>Total 2025-27 legislative appropriations</b>	<b>191.00</b>	<b>\$5,000,000</b>	<b>\$97,976,777</b>	<b>\$102,976,777</b>
2025-27 base budget	187.00	0	71,605,483	71,605,483
Legislative increase (decrease) to base budget	4.00	\$5,000,000	\$26,371,294	\$31,371,294

**ONGOING AND ONE-TIME GENERAL FUND APPROPRIATIONS**

	<b>Ongoing General Fund Appropriation</b>	<b>One-Time General Fund Appropriation</b>	<b>Total General Fund Appropriation</b>
<b>2025-27 legislative appropriations<sup>1</sup></b>	<b>\$0</b>	<b>\$5,000,000</b>	<b>\$5,000,000</b>
2023-25 legislative appropriations	0	0	0
2025-27 legislative increase (decrease) to 2023-25 appropriations	\$0	\$5,000,000	\$5,000,000
Percentage increase (decrease) to 2023-25 appropriations	N/A	N/A	N/A

<sup>1</sup>During the January 2026 special legislative session, the Legislative Assembly appropriated \$5 million from the General Fund for a transfer to the Medical Facility Infrastructure Loan Fund related to a Medical Facility Emergency Operating Loan Program.

**SUMMARY OF LEGISLATIVE CHANGES TO THE BASE BUDGET DURING THE JANUARY 2026 SPECIAL LEGISLATIVE SESSION**

	<b>FTE Positions</b>	<b>General Fund</b>	<b>Other Funds</b>	<b>Total</b>
The legislative action:				
Added \$600,000 from the Bank of North Dakota Operating Fund and 4 undesignated FTE positions related to the administration of a Rural Health Loan Program under the Medical Facility Infrastructure Fund (House Bill No. 1623)	4.00		\$600,000	\$600,000
Added <b>one-time funding</b> for a transfer to the Medical Facility Infrastructure Loan Fund related to a Medical Facility Emergency Operating Loan Program (Senate Bill No. 2403)	0.00	\$5,000,000	0	5,000,000
<b>Total</b>	<b>4.00</b>	<b>\$5,000,000</b>	<b>\$600,000</b>	<b>\$5,600,000</b>

**FTE Changes**

The Legislative Assembly approved 191 FTE positions for the Bank of North Dakota for the 2025-27 biennium, an increase of 4 FTE positions from the 2023-25 biennium authorized level of 187 FTE positions. The Legislative Assembly added 4 undesignated FTE positions during the January 2026 special legislative session to administer a Rural Health Loan Program.

**One-Time Funding**

The following is a summary of one-time funding items for the Bank of North Dakota for the 2025-27 biennium:

	<b>General Fund</b>	<b>Other Funds</b>	<b>Total</b>
Capital improvement projects	\$0	\$2,633,299	\$2,633,299
Long-Term Care Facility Infrastructure Loan Program - House Bill No. 1619	0	15,000,000	15,000,000
Transfer from the General Fund to the Medical Facility Infrastructure Loan Fund for a Medical Facility Emergency Operating Loan Program - Senate Bill No. 2403	5,000,000		5,000,000
<b>Total</b>	<b>\$5,000,000</b>	<b>\$17,633,299</b>	<b>\$22,633,299</b>

**Medical Facility Infrastructure Loan Fund**

**Rural Health Loan Program/Bank profits** - House Bill No. 1623 transfers up to \$40 million of Bank of North Dakota profits to the Medical Facility Infrastructure Loan Fund for a newly created Rural Health Loan Program to provide short-term gap financing to grant recipients under the federal Rural Health Transformation Program. To be eligible for a loan, a medical facility must have an approved project and a demonstrated financial need. The loans are limited to 3 years and have a maximum interest rate of 2 percent. The principal portion of any loan repayments is used to replenish any Bank profits while the interest portion of any loan repayments remains in the fund.

**Medical Facility Emergency Operating Loan Program** - Senate Bill No. 2403 appropriates and transfers \$5 million from the General Fund to the Medical Facility Infrastructure Loan Fund for a newly created Medical Facility Emergency Operating Loan Program. To be eligible for a loan, a local nonprofit hospital must be located in a city with a population of fewer than 2,500 according to the most recent decennial census and must provide information to the Bank indicating the feasibility of future operations after restructuring. The loans are limited to \$5 million. The term of any loan is limited to 11 years with the 1<sup>st</sup> year of the loan eligible for interest-only payments. A loan may have a maximum interest rate of 2 percent.

**Related Legislation**

**Senate Bill No. 2404 - Public Service Commission loan authorization** - Expands the loan authorization for the Public Service Commission under House Bill No. 1008 (2025) allowing access to the loan for federal lawsuit intervention efforts in addition to any costs associated with a rail rate complaint case.

# CAPITAL CONSTRUCTION - SUMMARY

## CAPITAL PROJECTS

The Legislative Assembly provided a total of \$3,102,990,186 for capital projects, major information technology projects, bond payments, and payments in lieu of taxes for the 2025-27 biennium as reflected on the following schedule:

	2025-27 Biennium		
	General Fund	Other Funds	Total Funds
Major capital projects - See the major new capital construction schedule below <sup>1</sup>	\$11,202,500	\$936,845,503	\$948,048,003
Extraordinary repairs	19,366,400	43,099,368	62,465,768
Major information technology projects - See the major information technology projects schedule below <sup>1</sup>	3,465,004	55,183,788	58,648,792
Department of Transportation - Contractor payments	0	1,712,712,078	1,712,712,078
Southwest Pipeline and Northwest Area Water Supply capital projects	0	207,857,325	207,857,325
Payments in lieu of taxes <sup>2</sup>	0	1,640,020	1,640,020
Bond payments <sup>3</sup>	10,261,375	106,856,825	117,118,200
<b>Total</b>	<b>\$44,295,279</b>	<b>\$3,064,194,907</b>	<b>\$3,108,490,186</b>

<sup>1</sup>During the January 2026 special legislative session, the Legislative Assembly appropriated \$4 million derived from the sale of golf course property to the University of North Dakota for golf course capital improvements, and \$1.5 million from the General Fund to the Information Technology Department for digital accessibility compliance.

<sup>2</sup>This amount includes payments in lieu of taxes of approximately \$1,640,020 for the Game and Fish Department from special funds. This amount does not include payments in lieu of taxes of approximately \$477,447 estimated to be paid by Workforce Safety and Insurance in the 2025-27 biennium under the agency's continuing appropriation for building maintenance.

<sup>3</sup>The amounts shown for bond payments reflect \$14.5 million for payments on bonds issued by the State Building Authority and \$102.6 million for payments on legacy bonds issued by the Public Finance Authority.

**MAJOR NEW CAPITAL CONSTRUCTION  
FOR THE 2025-27 BIENNIUM COMPARED TO THE 2023-25 BIENNIUM**

No.	Agency or Institution	Project	2025-27 Legislative Appropriations			2023-25 Legislative Appropriations		
			General Fund	Other Funds	Bonding	General Fund	Other Funds	Bonding
110	Office of Management and Budget	Capitol building improvements (Capital Building Trust Fund) New State Hospital project (\$200 million SIF, \$100 million line of credit) Governor's residence projects (Capitol Building Fund) Minot building project (Line of credit)		\$3,000,000 300,000,000 2,350,000 5,600,000				
227	Bismarck State College	Student housing remodel		2,200,000				
228	Lake Region State College	Roof project (SIF)		2,500,000				
230	University of North Dakota	Science, technology, engineering, and mathematics building (\$55.64 million SIF) Allied Health facility Phase I (\$5 million Community Health Trust Fund) Capital improvements to the Ray Richards Golf Course		79,500,000 45,000,000 4,000,000				
235	North Dakota State University	Practice wrestling facility University Village Memorial Union Van Es biosafety laboratory		13,000,000 54,000,000 50,000,000 8,000,000				
239	Dickinson State University	Woods Hall, agriculture and technical education building, and rodeo arena		12,500,000				
240	Mayville State University	Old Main renovation (SIF)		34,924,814				
241	Minot State University	Student center renovation Academic facilities projects (SIF) Track project Regional Health Sciences Institute Dakota Hall demolition	\$8,500,000 635,000	3,100,000 8,132,000 3,000,000 4,500,000				\$765,000
243	Dakota College at Bottineau	Student housing	500,000					
313	Veterans' Home	Resident garages and storage units		175,000			750,000	
412	Aeronautics Commission	Fargo commercial terminal expansion project (SIF) Grand Forks primary runway reconstruction project (SIF) Dickinson terminal construction project (SIF)		45,000,000 20,000,000 25,000,000				
471	Bank of North Dakota	Building improvements, including carpet replacement Other remodeling projects, including the lobby and teller lines		3,316,299 177,000				
530	Department of Corrections and Rehabilitation	Temporary housing unit at Missouri River Correctional Center (SIF) Heating plant at Youth Correctional Center (SIF) Male facility planning for Missouri River Correctional Center (SIF) Completion of Heart River Correctional Center (SIF) Demolition of maintenance building at James River Correctional Center (SIF)		8,032,757 6,556,609 20,000,000 35,635,000 570,000			131,200,000	
540	Adjutant General	Regional Training Institute billeting addition		34,000,000				
640	Main Research Center	Oakes Irrigation Research Site building completion (SIF) Langdon Research Extension Center seed conditioning plant (\$900,000 SIF) Nesson Valley Irrigation Research Site project (\$400,000 SIF) Equipment storage sheds Swine facility renovation Main Research Center greenhouse addition	1,567,500	620,000 2,600,000 2,300,000 200,000 6,000,000 3,250,000		1,700,000	1,900,000	
665	State Fair Association	Campground rest facility		750,000				
701	Historical Society	Military gallery and regimental room expansion (SIF and other funds) Military gallery project - Bank of North Dakota line of credit repayment (SIF)		73,744,524 4,200,000				
750	Parks and Recreation Department	Federal Emergency Management Agency comfort stations (SIF)		924,000				

Lake Metigoshe State Park sewer infrastructure program (SIIF)  
 International Peace Garden International Music Camp revitalization (SIIF)  
 International Peace Garden cactus conservatory project (SIIF)

800,000  
 1,400,000  
 317,500

No.	Agency or Institution	Project	2025-27 Legislative Appropriations			2023-25 Legislative Appropriations		
			General Fund	Other Funds	Bonding	General Fund	Other Funds	Bonding
801	Department of Transportation	Facility improvement projects		5,970,000				
Total 2025-27 legislative appropriation			<u>\$11,202,500</u>	<u>\$936,845,503</u>	<u>\$0</u>			
Total 2023-25 legislative appropriation						<u>\$21,928,230</u> <sup>2</sup>	<u>\$808,007,026</u> <sup>2</sup>	<u>\$40,000,000</u> <sup>2</sup>

<sup>1</sup> During the January 2026 special legislative session, the Legislative Assembly appropriated \$4 million derived from the sale of property at the Ray Richards Golf Course and donations and other local funds for capital improvements to the golf course.

<sup>2</sup> Please refer to the Legislative Council's *State Budget Actions Supplement for the 2023-25 Biennium* report for details regarding the 2023-25 appropriations. The Legislative Assembly, in its October 2023 special legislative session, authorized Bismarck State College to issue up to \$40 million of revenue bonds for their multipurpose academic and athletic center project.

## MAJOR INFORMATION TECHNOLOGY PROJECTS FOR THE 2025-27 BIENNIUM

The 2025 Legislative Assembly appropriated \$58.6 million, including \$3.4 million from the general fund and \$55.2 million from other funds, to the following agencies for major information technology (IT) projects during the 2025-27 biennium:

Agency	Project <sup>1</sup>	General Fund	Other Funds	Total
108 - Secretary of State	Central indexing system upgrade	\$700,000	\$0	\$700,000
110 - Office of Management and Budget	Procurement automation <sup>2</sup>	615,004	515,052	1,130,056
112 - Information Technology Department	Health IT data lake <sup>3</sup>	0	3,885,166	3,885,166
	State data center migration project <sup>2</sup>	0	1,719,061	1,719,061
	IT services automation <sup>2</sup>	0	1,793,609	1,793,609
	Digital accessibility compliance <sup>4</sup>	1,500,000	0	1,500,000
125 - Attorney General	Statewide automated victim information and notification replacement <sup>2</sup>	0	1,500,000	1,500,000
	Criminal justice information system jail management system	650,000	0	650,000
180 - Judicial branch	Court records system research and secure access <sup>2</sup>	0	960,000	960,000
	Clerk filing artificial intelligence software <sup>2</sup>	0	1,250,000	1,250,000
	Case management system migration to cloud-based hosting <sup>2</sup>	0	758,000	758,000
192 - Public Employees Retirement System	PERSLink business system automation	0	539,595	539,595
303 - Department of Environmental Quality	Petroleum Tank Release Compensation Fund IT database	0	700,000	700,000
325 - Department of Health and Human Services	Retire mainframe systems <sup>5</sup>	0	15,000,000	15,000,000
	New IT projects <sup>6</sup>	0	4,213,930	4,213,930
485 - Workforce Safety and Insurance	Claims and policy system replacement	0	5,208,325	5,208,325
	myWSI enhancement	0	1,366,050	1,366,050
530 - Department of Corrections and Rehabilitation	New client management software system <sup>2</sup>	0	5,500,000	5,500,000
	Public safety IT upgrades <sup>2</sup>	0	1,800,000	1,800,000
	IT data management and enhancements <sup>2</sup>	0	2,450,000	2,450,000
540 - Adjutant General	State Radio law enforcement redundant switch <sup>2</sup>	0	525,000	525,000
750 - Parks and Recreation Department	State parks technology enhancements <sup>2</sup>	0	2,500,000	2,500,000
801 - Department of Transportation	Motor vehicle and drivers license appointment system <sup>7</sup>	0	3,000,000	3,000,000
<b>Total</b>		<b>\$3,465,004</b>	<b>\$55,183,788</b>	<b>\$58,648,792</b>

<sup>1</sup>This schedule reflects IT projects expected to cost at least \$500,000.

<sup>2</sup>Funding for this project includes funding from the Strategic Investment and Improvements Fund.

<sup>3</sup>Funding for the health IT data lake is from participant fee revenue and federal Centers for Medicare and Medicaid Services funding deposited in the Electronic Health Information Exchange Fund.

<sup>4</sup>During the January 2026 special legislative session, the Legislative Assembly appropriated \$1.5 million for digital accessibility compliance.

<sup>5</sup>Funding to retire mainframe systems includes \$2.5 million from the Strategic Investment and Improvements Fund, \$4 million from the Human Service Finance Fund, and \$8.5 million from federal funds.

<sup>6</sup>Funding for new Department of Health and Human Services IT projects includes \$1,000,000 from SIIF, \$1,000,000 from the Community Health Trust Fund, and \$2,213,930 from the Public Health Lab Fund.

<sup>7</sup>Funding for the motor vehicle and driver's license appointment system is from federal funds.

# STATE EMPLOYEES - OVERVIEW

## FULL-TIME EQUIVALENT POSITIONS

The Legislative Assembly authorized a total of 16,632.37 FTE positions, an increase of 430.83 FTE positions from the 2023-25 authorized level of 16,201.54 FTE positions, including an increase of 129.74 higher education FTE positions and an increase of 301.09 FTE positions in all other state agencies. Of the total 16,632.37 FTE positions, 6,735.65 are higher education FTE positions and 9,896.72 are FTE positions in other state agencies.

The Legislative Assembly made the following FTE position adjustments beginning in the 2025-27 biennium:

- Created the Office of Guardianship and Conservatorship in Senate Bill No. 2029 and provided for the transfer of FTE positions from the judicial branch to the newly created agency.
- Transferred the Securities Department, including 10 FTE positions, to be under the supervision of the Insurance Commissioner.
- Authorized the Department of Financial Institutions to operate the department budget pursuant to a statutory continuing appropriation, resulting in biennial appropriations and FTE position authorizations from the Legislative Assembly being removed. The 35 FTE positions authorized for the 2023-25 biennium remain available to the department and the department will have the authority to adjust staffing needs as necessary, subject to the availability of funds.
- Appropriated \$269,901 from the General Fund to the Parks and Recreation Department to convert 9 temporary positions to FTE positions.
- During the January 2026 special legislative session, authorized the Bank of North Dakota 4 FTE positions to administer the Rural Health Loan Program.

Major changes in FTE positions, excluding higher education, are as follows:

Agency	FTE Authorization 2023-25 Biennium	FTE Authorization 2025-27 Biennium	Increase (Decrease)
325 - Department of Health and Human Services	2,483.83	2,688.35	204.52
530 - Department of Corrections and Rehabilitation	929.79	965.29	35.50
160 - Legislative Council	45.00	70.00	25.00
401 - Insurance Commissioner	47.00	60.00	13.00
750 - Parks and Recreation Department	65.00	76.00	11.00
180 - Judicial branch	384.00	394.00	10.00
315 - Office of Guardianship and Conservatorship	0.00	4.00	4.00
117 - State Auditor	65.00	59.00	(6.00)
414 - Securities Department	10.00	0.00	(10.00)
413 - Department of Financial Institutions	35.00	0.00	(35.00)

## ANALYSIS OF FTE POSITIONS AUTHORIZED BY THE LEGISLATIVE ASSEMBLY IN 2025 FOR THE 2025-27 BIENNIUM

Agency	2023-25 FTE Positions	2025-27 FTE Positions	Increase (Decrease)	Percentage Increase (Decrease)
<b>GENERAL GOVERNMENT</b>				
101 - Governor's office	19.00	19.00	0.00	0.0%
108 - Secretary of State	35.00	33.00	(2.00)	(5.7%)
110 - Office of Management and Budget	110.00	111.00	1.00	0.9%
112 - Information Technology Department	507.00	509.00	2.00	0.4%
117 - State Auditor	65.00	59.00	(6.00)	(9.2%)
120 - State Treasurer	7.00	7.00	0.00	0.0%
125 - Attorney General	266.00	270.00	4.00	1.5%
127 - Tax Commissioner	117.00	117.00	0.00	0.0%
140 - Office of Administrative Hearings	5.00	5.00	0.00	0.0%
160 - Legislative Council	45.00	70.00	25.00	55.6%
180 - Judicial branch	384.00	394.00	10.00	2.6%
188 - Commission on Legal Counsel for Indigents	41.00	43.00	2.00	4.9%
190 - Retirement and Investment Office	34.00	35.00	1.00	2.9%
192 - Public Employees Retirement System	40.50	42.50	2.00	4.9%
195 - Ethics Commission	3.00	3.00	0.00	0.0%
<b>TOTAL GENERAL GOVERNMENT</b>	<u>1,678.50</u>	<u>1,717.50</u>	<u>39.00</u>	<u>2.3%</u>
 <b>OTHER EDUCATION</b>				
201 - Department of Public Instruction	86.25	86.25	0.00	0.0%
204 - Center for Distance Education	30.80 <sup>1</sup>	31.00	0.20	0.6%
226 - Department of Trust Lands	33.00	34.00	1.00	3.0%
250 - State Library	26.75	26.75	0.00	0.0%
252 - School for the Deaf	45.36	46.86	1.50	3.3%
253 - North Dakota Vision Services - School for the Blind	27.75	28.75	1.00	3.6%
270 - Department of Career and Technical Education	23.50 <sup>1</sup>	23.50	0.00	0.0%
<b>TOTAL OTHER EDUCATION</b>	<u>273.41</u>	<u>277.11</u>	<u>3.70</u>	<u>1.4%</u>

**HEALTH AND WELFARE**

303 - Department of Environmental Quality	173.00	175.00	2.00	1.2%
313 - Veterans' Home	114.79	114.79	0.00	0.0%
315 - Office of Guardianship and Conservatorship	0.00 <sup>2</sup>	4.00 <sup>2</sup>	4.00 <sup>2</sup>	N/A
316 - Indian Affairs Commission	4.00	4.00	0.00	0.0%
321 - Department of Veterans' Affairs	9.00	10.00	1.00	11.1%
325 - Department of Health and Human Services	2,483.83 <sup>3</sup>	2,688.35 <sup>3</sup>	204.52 <sup>3</sup>	8.2%
360 - Protection and Advocacy Project	28.50	29.50	1.00	3.5%
380 - Job Service North Dakota	158.61	159.61	1.00	0.6%
<b>TOTAL HEALTH AND WELFARE</b>	<u>2,971.73</u>	<u>3,185.25</u>	<u>213.52</u>	<u>7.2%</u>

**REGULATORY**

401 - Insurance Commissioner	47.00 <sup>4</sup>	60.00 <sup>4</sup>	13.00 <sup>4</sup>	27.7%
405 - Industrial Commission	9.75 <sup>5</sup>	9.75	0.00	0.0%
406 - Department of Labor and Human Rights	13.00	13.00	0.00	0.0%
408 - Public Service Commission	45.00	45.00	0.00	0.0%
412 - Aeronautics Commission	7.00	7.00	0.00	0.0%
413 - Department of Financial Institutions	35.00 <sup>6</sup>	0.00 <sup>6</sup>	(35.00) <sup>6</sup>	(100.0%)
414 - Securities Department	10.00 <sup>4</sup>	0.00 <sup>4</sup>	(10.00) <sup>4</sup>	(100.0%)
471 - Bank of North Dakota	187.00 <sup>7</sup>	191.00 <sup>7</sup>	4.00 <sup>7</sup>	2.1%
473 - Housing Finance Agency	54.00	59.00	5.00	9.3%
474 - Department of Mineral Resources	108.00 <sup>5</sup>	113.00	5.00	4.6%
475 - Mill and Elevator Association	170.00	172.00	2.00	1.2%
485 - Workforce Safety and Insurance	260.14	260.14	0.00	0.0%
<b>TOTAL REGULATORY</b>	<u>945.89</u>	<u>929.89</u>	<u>(16.00)</u>	<u>(1.7%)</u>

**PUBLIC SAFETY**

504 - Highway Patrol	205.00	205.00	0.00	0.0%
530 - Department of Corrections and Rehabilitation	929.79	965.29	35.50	3.8%
540 - Adjutant General	233.00	235.00	2.00	0.9%
<b>TOTAL PUBLIC SAFETY</b>	<u>1,367.79</u>	<u>1,405.29</u>	<u>37.50</u>	<u>2.7%</u>

**AGRICULTURE AND ECONOMIC DEVELOPMENT**

601 - Department of Commerce	65.80	65.80	0.00	0.0%
602 - Agriculture Commissioner	80.00	81.00	1.00	1.3%
627 - Upper Great Plains Transportation Institute	43.88 <sup>8</sup>	42.88 <sup>8</sup>	(1.00) <sup>8</sup>	(2.3%)
628 - Branch research centers	111.81 <sup>8</sup>	107.16 <sup>8</sup>	(4.65) <sup>8</sup>	(4.2%)
630 - North Dakota State University Extension Service	252.70 <sup>8</sup>	256.44 <sup>8</sup>	3.74 <sup>8</sup>	1.5%
638 - Northern Crops Institute	18.15 <sup>8</sup>	18.35 <sup>8</sup>	0.20 <sup>8</sup>	1.1%
640 - Main Research Center	358.47 <sup>8</sup>	364.55 <sup>8</sup>	6.08 <sup>8</sup>	1.7%
649 - Agronomy Seed Farm	3.00 <sup>8</sup>	3.00 <sup>8</sup>	0.00 <sup>8</sup>	0.0%
670 - Racing Commission	2.00	2.00	0.00	0.0%
<b>TOTAL AGRICULTURE AND ECONOMIC DEVELOPMENT</b>	<u>935.81</u>	<u>941.18</u>	<u>5.37</u>	<u>0.6%</u>

**NATURAL RESOURCES AND HIGHWAYS**

701 - State Historical Society	83.50	85.50	2.00	2.4%
709 - Council on the Arts	6.00	6.00	0.00	0.0%
720 - Game and Fish Department	174.00 <sup>9</sup>	170.00 <sup>9</sup>	(4.00) <sup>9</sup>	(2.3%)
750 - Parks and Recreation Department	65.00 <sup>10</sup>	76.00 <sup>10</sup>	11.00 <sup>10</sup>	16.9%
770 - State Water Commission	93.00	98.00	5.00	5.4%
801 - Department of Transportation	1,001.00	1,005.00	4.00	0.4%
<b>TOTAL NATURAL RESOURCES AND HIGHWAYS</b>	<u>1,422.50</u>	<u>1,440.50</u>	<u>18.00</u>	<u>1.3%</u>

**SUMMARY TOTALS**

General Government	1,678.50	1,717.50	39.00	2.3%
Other Education	273.41	277.11	3.70	1.4%
Health and Welfare	2,971.73	3,185.25	213.52	7.2%
Regulatory	945.89	929.89	(16.00)	(1.7%)
Public Safety	1,367.79	1,405.29	37.50	2.7%
Agriculture and Economic Development	935.81	941.18	5.37	0.6%
Natural Resources and Highways	1,422.50	1,440.50	18.00	1.3%
<b>TOTAL ALL DEPARTMENTS (EXCLUDING HIGHER EDUCATION)</b>	<u>9,595.63</u>	<u>9,896.72</u>	<u>301.09</u>	<u>3.1%</u>

**HIGHER EDUCATION**

215 - North Dakota University System office	162.83 <sup>11</sup>	168.83 <sup>11</sup>	6.00 <sup>11</sup>	3.7%
227 - Bismarck State College	335.33 <sup>11</sup>	338.25 <sup>11</sup>	2.92 <sup>11</sup>	0.9%
228 - Lake Region State College	120.59 <sup>11</sup>	115.15 <sup>11</sup>	(5.44) <sup>11</sup>	(4.5%)
229 - Williston State College	102.83 <sup>11</sup>	99.74 <sup>11</sup>	(3.09) <sup>11</sup>	(3.0%)
230 - University of North Dakota	2,060.56 <sup>11</sup>	2,191.95 <sup>11</sup>	131.39 <sup>11</sup>	6.4%
232 - University of North Dakota School of Medicine and Health Sciences	488.83 <sup>11</sup>	529.06 <sup>11</sup>	40.23 <sup>11</sup>	8.2%
235 - North Dakota State University	1,867.50 <sup>11</sup>	1,805.96 <sup>11</sup>	(61.54) <sup>11</sup>	(3.3%)
238 - North Dakota State College of Science	313.95 <sup>11</sup>	326.54 <sup>11</sup>	12.59 <sup>11</sup>	4.0%
239 - Dickinson State University	178.00 <sup>11</sup>	170.80 <sup>11</sup>	(7.20) <sup>11</sup>	(4.0%)
240 - Mayville State University	226.92 <sup>11</sup>	226.92 <sup>11</sup>	0.00 <sup>11</sup>	0.0%
241 - Minot State University	423.63 <sup>11</sup>	421.16 <sup>11</sup>	(2.47) <sup>11</sup>	(0.6%)
242 - Valley City State University	211.94 <sup>11</sup>	217.44 <sup>11</sup>	5.50 <sup>11</sup>	2.6%
243 - Dakota College at Bottineau	84.00 <sup>11</sup>	87.85 <sup>11</sup>	3.85 <sup>11</sup>	4.6%
244 - Forest Service	29.00 <sup>11</sup>	36.00 <sup>11</sup>	7.00 <sup>11</sup>	24.1%
<b>TOTAL HIGHER EDUCATION</b>	<u>6,605.91</u>	<u>6,735.65</u>	<u>129.74</u>	<u>2.0%</u>
<b>TOTAL ALL DEPARTMENTS (INCLUDING HIGHER EDUCATION)</b>	<u><u>16,201.54</u></u>	<u><u>16,632.37</u></u>	<u><u>430.83</u></u>	<u><u>2.7%</u></u>

<sup>1</sup> The 2023 Legislative Assembly transferred supervisory authority of the Center for Distance Education from the Department of Career and Technical Education to the Department of Public Instruction beginning in the 2023-25 biennium. Section 3 of Senate Bill No. 2269 (2023) provides the Center for Distance Education must have a separate budget and a separate staff from the Department of Public Instruction.

<sup>2</sup> The Legislative Assembly created the Office of Guardianship and Conservatorship in Senate Bill No. 2029 (2025) and provided for the transfer of FTE positions from the judicial branch to the newly created agency.

<sup>3</sup> Pursuant to Section 7 of Senate Bill No. 2012 (2023) and Section 4 of House Bill No. 1012 (2025), the Department of Health and Human Services is authorized a FTE position block grant program, authorizing the department to adjust FTE positions as necessary, subject to the availability of funds.

<sup>4</sup> In Senate Bill No. 2214 (2025), the Legislative Assembly transferred the Securities Department to the Insurance Commissioner. In House Bill No. 1010 (2025), the Legislative Assembly provided for the transfer of 10 FTE Securities Department positions to the Insurance Commissioner.

<sup>5</sup> The 2023 Legislative Assembly provided staff positions for the Department of Mineral Resources to be separated from the Industrial Commission beginning in the 2023-25 biennium. Previously, staff positions were combined for these departments.

<sup>6</sup> In Senate Bill No. 2028 (2025), the Legislative Assembly authorized the Department of Financial Institutions to operate the department budget pursuant to a statutory continuing appropriation, resulting in biennial appropriations and FTE position authorizations from the Legislative Assembly being removed. The 35 FTE positions authorized for the 2023-25 biennium remain available to the department and the department will have the authority to adjust staffing needs as necessary, subject to the availability of funds.

<sup>7</sup> In Section 3 of House Bill No. 1623 (2025), during the January 2026 special legislative session, the Legislative Assembly authorized the Bank of North Dakota 4 FTE positions to administer the Rural Health Loan Program for the 2025-27 biennium.

<sup>8</sup> The FTE positions listed for the following entities under the control of the State Board of Higher Education were adjusted in accordance with Section 10 of House Bill No. 1020 (2023):

Agency	2023-25 Legislative Authorization	2023-25 Adjusted FTE Position Level	Variance from 2023-25 Adjusted Level to 2023-25 Legislative Authorization	2025-27 Legislative Authorization	Variance from 2023-25 Adjusted Level to 2025-27 Legislative Authorization
Upper Great Plains Transportation Institute	43.88	43.88	0.00	42.88	(1.00)
Branch research centers	111.81	107.16	(4.65)	107.16	0.00
North Dakota State University Extension Service	252.70	256.44	3.74	256.44	0.00
Northern Crops Institute	18.15	18.35	0.20	18.35	0.00
Main Research Center	358.47	370.53	12.06	364.55	(5.98)
Agronomy Seed Farm	3.00	3.00	0.00	3.00	0.00
<b>Total</b>	<b>788.01</b>	<b>799.36</b>	<b>11.35</b>	<b>792.38</b>	<b>(6.98)</b>

<sup>9</sup> In Section 4 of Senate Bill No. 2017 (2023), the Legislative Assembly appropriated \$27.15 million and authorized 4 FTE positions to implement the Recovering America's Wildlife Act during the 2023-25 biennium, contingent upon enactment of the Recovering America's Wildlife Act and after corresponding federal funds have been made available to the state. Congress did not enact the Act, resulting in the contingent funding and FTE positions not being available to the department.

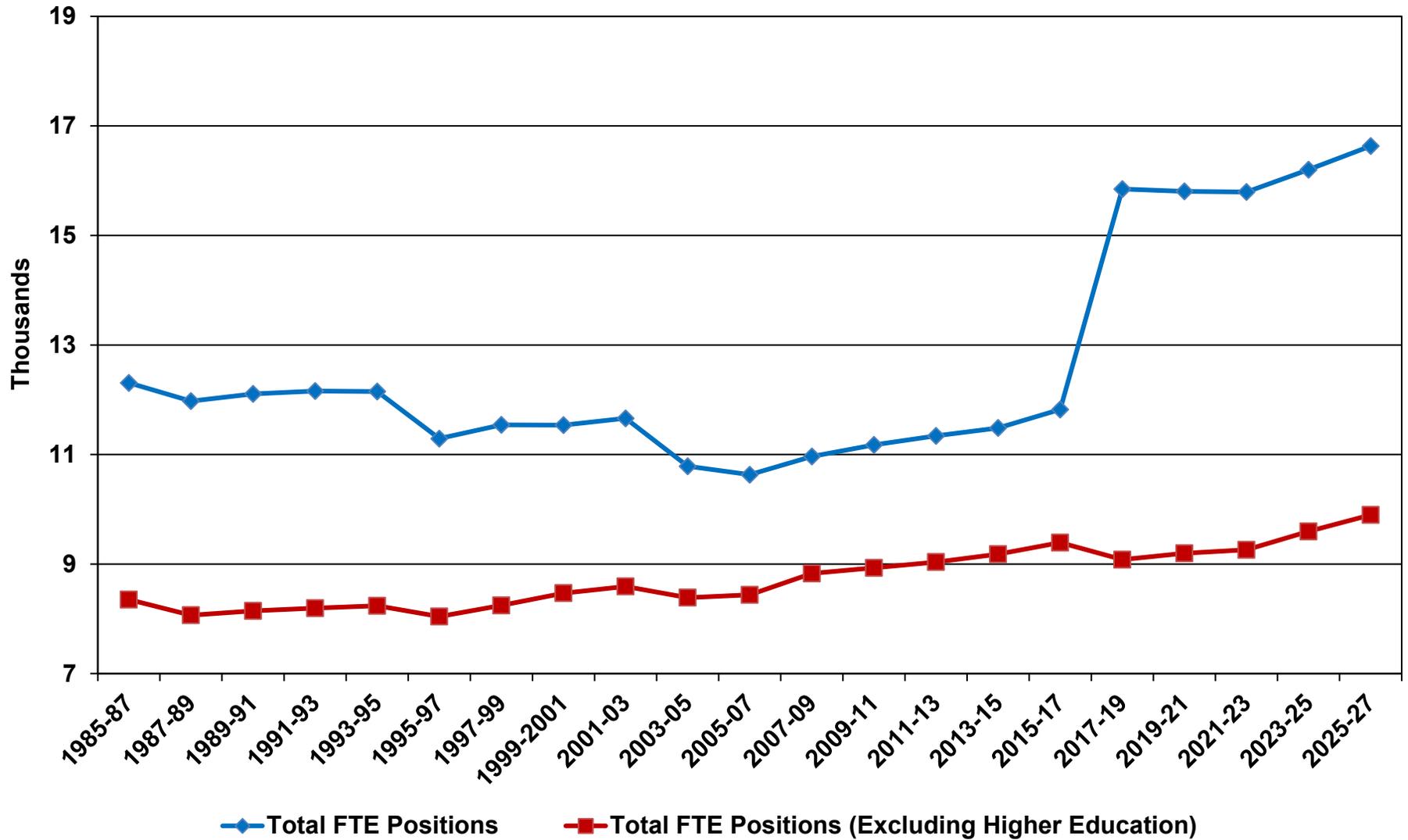
<sup>10</sup> In House Bill No. 1019 (2025), the Legislative Assembly added 11 FTE positions for the Parks and Recreation Department for the 2025-27 biennium, including 2 new FTE positions beginning in the 2<sup>nd</sup> year of the biennium and the conversion of 9 temporary positions to FTE positions.

<sup>11</sup> The FTE positions listed for the following entities under the control of the State Board of Higher Education were adjusted in accordance with Section 39 of House Bill No. 1003 (2023):

Agency	2023-25 Legislative Authorization	2023-25 Adjusted FTE Position Level	Variance from 2023-25 Adjusted Level to 2023-25 Legislative Authorization	2025-27 Legislative Authorization	Variance from 2023-25 Adjusted Level to 2025-27 Legislative Authorization
North Dakota University System office	162.83	168.83	6.00	168.83	0.00
Bismarck State College	335.33	338.25	2.92	338.25	0.00
Lake Region State College	120.59	115.15	(5.44)	115.15	0.00
Williston State College	102.83	99.74	(3.09)	99.74	0.00
University of North Dakota	2,060.56	2,191.95	131.39	2,191.95	0.00
University of North Dakota School of Medicine and Health Sciences	488.83	529.06	40.23	529.06	0.00
North Dakota State University	1,867.50	1,805.96	(61.54)	1,805.96	0.00
North Dakota State College of Science	313.95	326.54	12.59	326.54	0.00
Dickinson State University	178.00	170.80	(7.20)	170.80	0.00
Mayville State University	226.92	226.92	0.00	226.92	0.00
Minot State University	423.63	421.16	(2.47)	421.16	0.00
Valley City State University	211.94	217.44	5.50	217.44	0.00
Dakota College at Bottineau	84.00	87.85	3.85	87.85	0.00
Forest Service	29.00	34.00	5.00	36.00	2.00
<b>Total</b>	<b>6,605.91</b>	<b>6,733.65</b>	<b>127.74</b>	<b>6,735.65</b>	<b>2.00</b>

## NUMBER OF STATE EMPLOYEES - HISTORY

The following is a summary of the number of authorized state employee FTE positions for the 1985-87 through 2025-27 bienniums:



Biennium	General Government	Education (Other Than Higher Education)	Health and Welfare	Regulatory	Public Safety	Agriculture and Economic Development	Natural Resources and Highways	Total FTE Positions Excluding Higher Education	Higher Education	Total FTE Positions
1985-87	915.50	396.39	3,393.11	996.43	552.80	802.28	1,294.50	8,351.01	3,956.84	12,307.85
1987-89	975.55	296.10	3,079.89 <sup>1</sup>	1,021.93	648.77	770.58	1,273.00	8,065.82	3,909.16	11,974.98
1989-91	916.25	309.36	3,028.11	1,047.94	699.27	785.57	1,357.50	8,144.00	3,963.02	12,107.02
1991-93	949.85	327.91	2,876.26	1,078.92	727.69	826.57	1,406.50	8,193.70	3,965.80	12,159.50
1993-95	1,016.10	322.44	2,794.66	1,138.81	774.04	787.02 <sup>2</sup>	1,404.00	8,237.07	3,912.91	12,149.98
1995-97	1,004.42	313.38	3,103.11 <sup>4</sup>	665.50 <sup>4</sup>	774.52	777.97	1,402.50	8,041.40	3,249.13 <sup>3</sup>	11,290.53
1997-99	1,039.90	312.54	3,124.00	696.00	894.64	817.12	1,359.50	8,243.70	3,297.30	11,541.00
1999-2001	1,164.00 <sup>5</sup>	308.19	3,099.06	723.00	954.68	856.35	1,363.00	8,468.28	3,068.64 <sup>6</sup>	11,536.92
2001-03	1,236.20	271.07	3,069.86	762.50	967.18	914.03	1,369.75	8,590.59	3,070.58	11,661.17
2003-05	1,266.70 <sup>7</sup>	245.60	2,852.80	767.37	995.18 <sup>7</sup>	878.65	1,379.75	8,386.05	2,400.38 <sup>8</sup>	10,786.43 <sup>9</sup>
2005-07	1,246.00	243.89	2,840.20	763.51	1,056.28	898.80	1,389.00	8,437.68	2,194.42	10,632.10
2007-09	1,325.00	242.69	2,993.75	783.51	1,136.29	939.93	1,407.00	8,828.17	2,136.59	10,964.76
2009-11	1,362.00	253.19	3,008.65	806.20	1,161.29	921.30	1,417.50	8,930.13	2,245.51	11,175.64
2011-13	1,373.60	255.19	2,968.33	823.20	1,234.29	952.31	1,429.50	9,036.42	2,303.74	11,340.16
2013-15	1,419.10	262.11	2,975.06	859.89	1,273.29	933.79	1,456.50	9,179.74	2,304.74	11,484.48
2015-17	1,505.10	264.61	2,984.06	907.89	1,285.29	950.08	1,489.50	9,386.53	2,430.35	11,816.88
2017-19	1,434.30	250.11	2,867.06	899.89	1,283.29	899.47	1,445.50	9,079.62	6,767.76 <sup>10</sup>	15,847.38
2019-21 <sup>11</sup>	1,498.50	269.81	2,932.56	899.89	1,318.79	897.85	1,378.50	9,195.90	6,609.87	15,805.77
2021-23 <sup>11</sup>	1,588.50	265.66	2,953.73	888.39	1,322.79	884.77	1,377.50	9,281.34	6,533.99	15,815.33
2023-25 <sup>11</sup>	1,678.50	273.41	2,971.73	945.89	1,367.79	935.81	1,422.50	9,595.63	6,605.91	16,201.54
2025-27 <sup>12</sup>	1,717.50	277.11	3,185.25	929.89	1,405.29	941.18	1,440.50	9,896.72	6,735.65	16,632.37

<sup>1</sup>Reflects a phase-out of FTE positions at San Haven (258.47 FTE positions reduction) and a reduction of 46 FTE positions at the Grafton State School.

<sup>2</sup>Excludes 14.1 authorized FTE positions for commodity groups because House Bill No. 1203 (1993) provided statutory continuing appropriations for these agencies to spend funds they collect without a specific legislative appropriation.

<sup>3</sup>The state colleges and universities changed the formula for counting teacher FTE positions based on the number of months worked during the year. Those who worked 12 months were reduced from 1.20 FTE positions to 1 FTE position, and those who worked 9 months were reduced from 1 FTE position to .75 FTE position. The net reduction from the change is 415.85 FTE positions. In addition, the University of North Dakota Rehabilitation Hospital was privatized resulting in a reduction of 286.20 FTE positions.

<sup>4</sup>Job Service North Dakota and its 420.5 FTE positions were switched from **Regulatory** to **Health and Welfare**.

<sup>5</sup>The judicial branch added 129.5 FTE positions with the clerk of court unification.

<sup>6</sup>Reflects elimination of 203.3 FTE positions associated with local funds at the University of North Dakota School of Medicine and Health Sciences.

<sup>7</sup>Reflects a decrease of 31 FTE positions in **General Government** and a corresponding increase in **Public Safety** due to State Radio being consolidated with the Division of Emergency Management.

<sup>8</sup>The FTE count for higher education was reduced by 688.17 FTE positions to reflect institutional reductions and to report only the number of FTE positions funded from the general fund.

<sup>9</sup>House Bill No. 1505 (2003) provided that on November 1, 2003, 24 FTE positions relating to information services, including electronic mail, file and print server administration, database administration, storage, application server, and hosting services, must be reduced and transferred to the Information Technology Department (ITD). The project executive committee recommended the transfer of 8.5 FTE positions to ITD on November 1, 2003, and the exemption of the remaining 15.5 FTE positions. The 2003-05 FTE positions reflect the transfer of 8.5 FTE positions.

<sup>10</sup>Prior to the 2017-19 biennium, higher education FTE positions supported from special funds were not reflected in the budget, as the State Board of Higher Education and institutions under its control have continuing appropriation authority for special funds. The 2015 Legislative Assembly amended North Dakota Century Code Section 54-44.1-04

to require higher education entities to enter all budget data in the state's budget system in the same manner as other agencies. This increased the total number of FTE positions by 4,337.41. The 2017 Legislative Assembly reduced the number of general fund supported FTE positions in higher education by 313.27 to 2,117.08 for the 2017-19 biennium. Higher education FTE positions supported from all funds was 6,767.76 in the 2017-19 biennium.

<sup>11</sup>The 2019 Legislative Assembly approved a shared services unification of certain agencies' information technology resources and personnel, including the transfer of 96 FTE information technology positions from 5 agencies to ITD. The 2021 and 2023 Legislative Assemblies approved additional unification of state government information technology resources and personnel, including the transfer of 56 FTE information technology positions from 11 agencies to ITD, resulting in 152 FTE positions transferred during the 2019-21, 2021-23, and 2023-25 bienniums, as follows:

Agency	Agency Category	FTE Transferred to ITD			Total
		2019-21 Biennium	2021-23 Biennium	2023-25 Biennium	
110 - Office of Management and Budget	General government		4.00		4.00
190 - Retirement and Investment Office	General government		2.00		2.00
226 - Department of Trust Lands	Education	2.00			2.00
301 - State Department of Health	Health and welfare		4.00		4.00
303 - Department of Environmental Quality	Health and welfare		1.00		1.00
325 - Department of Human Services	Health and welfare	48.00			48.00
380 - Job Service North Dakota	Health and welfare		16.00		16.00
401 - Insurance Commissioner	Regulatory			1.00	1.00
471 - Bank of North Dakota	Regulatory		16.00		16.00
504 - Highway Patrol	Public safety		2.00		2.00
530 - Department of Corrections and Rehabilitation	Public safety		6.00	2.00	8.00
540 - Adjutant General - Department of Emergency Services	Public safety	4.00			4.00
601 - Department of Commerce	Agriculture and economic development		1.00		1.00
720 - Game and Fish Department	Natural resources		1.00		1.00
750 - Parks and Recreation Department	Natural resources	1.00			1.00
801 - Department of Transportation	Transportation	41.00			41.00
<b>Total</b>		<b>96.00</b>	<b>53.00</b>	<b>3.00</b>	<b>152.00</b>

<sup>12</sup>Major changes to FTE positions for the 2025-27 biennium include the transfer of 4 FTE positions from the judicial branch to a newly created Office of Guardianship and Conservatorship, the transfer of 10 FTE positions to the Insurance Commissioner as part of the merger of the Securities Department into the Insurance Department, and authorizing the Department of Financial Institutions to operate the department budget on a continuing basis, resulting in 35 FTE position being removed from the statewide budget. The 35 FTE positions authorized for the 2023-25 biennium remain available to the department and the department will have the authority to adjust staffing needs as necessary, subject to the availability of funds. In addition, during the January 2026 special legislative session, the Legislative Assembly authorized the Bank of North Dakota 4 FTE positions to administer the Rural Health Loan Program for the 2025-27 biennium.

# ANALYSIS OF THE BUDGET STABILIZATION FUND FOR THE 2023-25 AND 2025-27 BIENNIUMS

	2023-25 Biennium Actual		2025-27 Biennium Estimated	
Beginning balance		\$914,599,431		\$938,462,224
Add estimated revenues				
Investment income (loss)	\$90,351,477 <sup>1</sup>		\$97,637,750 <sup>1</sup>	
Oil and gas tax collections	0 <sup>2</sup>		0 <sup>2</sup>	
Transfer from General Fund	23,862,793 <sup>3</sup>		0	
Total estimated revenues		114,214,270		97,637,750
Total available		\$1,028,813,701		\$1,036,099,974
Less estimated expenditures and transfers				
Transfer to General Fund	\$90,351,477 <sup>1</sup>		\$96,614,000 <sup>1</sup>	
Total estimated expenditures and transfers		90,351,477		96,614,000
Estimated ending balance		<u>\$938,462,224</u>		<u>\$939,485,974</u>

<sup>1</sup>Interest 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 2025-27 biennium due to the maximum balance limitation is based on total General Fund appropriations of \$6,263,239,825 which reflects legislative action during the January 2026 special legislative session.

<sup>2</sup>Section 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 2023-25 or 2025-27 biennium due to the fund being at its maximum balance.

<sup>3</sup>Chapter 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 2023-25 biennium is based on a General Fund appropriation amount of \$6,256,414,825 which reflects legislative action during the 2025 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 of 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.

## GENERAL FUND STATEMENTS - HISTORY

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

	Actual				Estimated
	2017-19	2019-21	2021-23	2023-25	2025-27
Beginning balance	\$65,000,000	\$65,000,000	\$1,122,353,345	\$1,490,156,765	\$1,329,518,405
Tax and fee revenues	3,818,087,697	3,931,123,045	4,723,697,050	5,052,763,910	5,056,746,408
Transfers and other sources of revenue to General Fund	1,095,360,965	1,820,781,277	596,144,886	585,458,031	272,414,974
Total available	\$4,978,448,662	\$5,816,904,322	\$6,442,195,281	\$7,128,378,706	\$6,658,679,787
Expenditures	(\$4,365,437,808)	(\$4,694,550,977)	(\$4,775,436,609)	(\$5,798,870,496)	(\$6,263,239,825)
Transfers to Budget Stabilization Fund	(548,010,854)	0	(176,601,907)	0	0
Total expenditures and transfers	(\$4,913,448,662)	(\$4,694,550,977)	(\$4,952,038,516)	(\$5,798,870,496)	(\$6,263,239,825)
Ending balance	\$65,000,000	\$1,122,353,345	\$1,490,156,765	\$1,329,508,210	\$395,439,962

# MEMORANDUM ON TOTAL GENERAL FUND AND SPECIAL FUNDS APPROPRIATIONS FOR THE 1969-71 THROUGH 2025-27 BIENNIUMS AND THE RELATIONSHIP TO TOTAL PERSONAL INCOME

The following schedule presents the General Fund and special funds appropriations for the 1969-71 through 2025-27 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 2005-07 biennium. Regarding all funds appropriations, the highest percentage occurred in the 1981-83 biennium and the lowest percentage in the 1975-77 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 1969-71 THROUGH 2025-27 BIENNIUMS AND THE RELATIONSHIP TO TOTAL PERSONAL INCOME

Biennium	Total General Fund Appropriations <sup>1</sup>	Total Special Funds Appropriations <sup>1</sup>	Grand Total All Funds Appropriations	Total Personal Income	Percentage of Appropriations to Personal Income	
					General Fund	All Funds
1969-71	\$183,686,131	\$261,745,459	\$445,431,590	\$3,459,000,000 <sup>9</sup>	5.31%	12.88%
1971-73	\$226,255,732	\$267,845,499	\$494,101,231	\$4,137,000,000 <sup>9</sup>	5.47%	11.94%
1973-75	\$297,820,935	\$356,127,664	\$653,948,599	\$5,770,000,000 <sup>9</sup>	5.16%	11.33%
1975-77	\$442,529,561	\$436,181,752	\$878,711,313	\$7,987,000,000 <sup>9</sup>	5.54%	11.00%
1977-79	\$575,067,852	\$565,096,709	\$1,140,164,561	\$8,051,000,000 <sup>9</sup>	7.14%	14.16%
1979-81	\$680,417,154	\$772,341,770	\$1,452,758,924	\$10,102,000,000 <sup>9</sup>	6.74%	14.38%
1981-83	\$910,249,232	\$1,205,292,293	\$2,115,541,525	\$11,206,000,000 <sup>9</sup>	8.12%	18.88%
1983-85	\$1,017,861,170	\$1,148,055,629	\$2,165,916,799	\$14,757,000,000 <sup>9</sup>	6.90%	14.68%
1985-87	\$1,134,183,661 <sup>2</sup>	\$1,339,411,840	\$2,473,595,501	\$16,544,000,000 <sup>9</sup>	6.86%	14.95%
1987-89	\$1,058,708,224 <sup>3</sup>	\$1,440,445,277	\$2,499,153,501	\$17,508,000,000 <sup>9</sup>	6.05%	14.27%
1989-91	\$1,061,507,822 <sup>4</sup>	\$1,760,553,694 <sup>5</sup>	\$2,822,061,516	\$17,419,000,000 <sup>9</sup>	6.09%	16.20%
1991-93	\$1,202,891,103 <sup>6</sup>	\$2,028,208,088	\$3,231,099,191	\$19,905,000,000 <sup>9</sup>	6.04%	16.23%
1993-95	\$1,251,925,967	\$2,162,505,820	\$3,414,431,787	\$24,188,000,000 <sup>9</sup>	5.18%	14.12%
1995-97	\$1,352,467,281	\$2,242,848,894	\$3,595,316,175	\$27,187,000,000 <sup>9</sup>	4.97%	13.22%
1997-99	\$1,510,747,421	\$2,485,617,317	\$3,996,364,738	\$29,578,000,000 <sup>9</sup>	5.11%	13.51%
1999-2001	\$1,614,882,210	\$3,265,271,344	\$4,880,153,554	\$32,867,000,000 <sup>9</sup>	4.91%	14.85%
2001-03	\$1,728,640,384 <sup>7</sup>	\$3,049,996,983	\$4,778,637,367	\$35,158,000,000 <sup>9</sup>	4.92%	13.59%
2003-05	\$1,816,885,505	\$3,289,715,994	\$5,106,601,499	\$39,270,000,000 <sup>9</sup>	4.63%	13.00%
2005-07	\$2,000,537,074	\$3,785,221,167	\$5,785,758,241	\$43,850,000,000 <sup>9</sup>	4.56%	13.19%
2007-09	\$2,574,313,275	\$4,049,667,487	\$6,623,980,762	\$52,466,000,000 <sup>9</sup>	4.91%	12.63%
2009-11	\$3,296,595,649	\$5,642,342,384	\$8,938,938,033	\$59,724,000,000 <sup>9</sup>	5.52%	14.97%
2011-13	\$4,297,001,161	\$6,387,287,420	\$10,684,288,581	\$76,861,000,000 <sup>9</sup>	5.59%	13.90%
2013-15	\$6,879,671,380	\$7,275,054,956	\$14,154,726,336	\$83,790,000,000 <sup>9</sup>	8.21%	16.89%
2015-17	\$5,687,291,911 <sup>8</sup>	\$8,319,007,773 <sup>8</sup>	\$14,006,299,684	\$79,077,000,000 <sup>9</sup>	7.19%	17.71%
2017-19	\$4,425,822,822	\$9,253,832,882	\$13,679,655,704	\$84,271,000,000 <sup>9</sup>	5.25%	16.23%
2019-21	\$4,965,103,166	\$11,930,214,610	\$16,895,317,776	\$95,158,000,000 <sup>9</sup>	5.22%	17.76%
2021-23	\$5,058,789,985	\$13,126,971,890	\$18,185,761,875	\$109,148,000,000 <sup>9</sup>	4.63%	16.66%
2023-25	\$6,121,680,403	\$13,535,153,110	\$19,656,833,513	\$115,391,000,000 <sup>9</sup>	5.31%	17.03%
2025-27	\$6,263,239,825	\$14,421,151,782	\$20,684,391,607	\$125,612,000,000 <sup>10</sup>	4.99%	16.47%

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

<sup>2</sup>In 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.

<sup>3</sup>In 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.

<sup>4</sup>This 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.

<sup>5</sup>This 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.

<sup>6</sup>In addition, the Legislative Assembly in House Bill No. 1046 (1991) appropriated up to \$9,500,000 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 \$11,000,000. 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.

<sup>7</sup>The General Fund appropriation amount for the 2001-03 biennium has been restated to reflect the 1.05 percent budget allotment ordered by the Governor in July 2002.

<sup>8</sup>The 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.

<sup>9</sup>Source: United States Bureau of Economic Analysis.

<sup>10</sup>Source: IHS Markit.

**COMPARISON OF EXECUTIVE BUDGET RECOMMENDATIONS TO FINAL BUDGETS  
APPROVED BY THE LEGISLATIVE ASSEMBLY FOR THE 1967-69 THROUGH 2025-27 BIENNIUMS<sup>1</sup>**

	<b>General Fund Appropriations</b>	<b>Special Funds Appropriations</b>	<b>Total All Appropriations</b>	<b>General Fund Revenues<sup>2</sup></b>
<b>1967-69</b>				
Executive budget	\$132,496,141	\$204,346,811	\$336,842,952	\$148,269,822
Legislative increase (decrease)	<u>13,142,530</u>	<u>1,004,394</u>	<u>14,146,924</u>	<u>16,980,000</u>
Legislative budget	\$145,638,671	\$205,351,205	\$350,989,876	\$165,249,822
<b>1969-71</b>				
Executive budget	\$166,602,105	\$216,086,092	\$382,688,197	\$181,000,000
Legislative increase (decrease)	<u>17,084,026</u>	<u>45,659,367</u>	<u>62,743,393</u>	<u>22,092,623</u>
Legislative budget	\$183,686,131	\$261,745,459	\$445,431,590	\$203,092,623
<b>1971-73</b>				
Executive budget	\$226,640,383	\$257,317,128	\$483,957,511	\$241,840,000
Legislative increase (decrease)	<u>(384,651)</u>	<u>10,528,371</u>	<u>10,143,720</u>	<u>1,769,348</u>
Legislative budget	\$226,255,732	\$267,845,499	\$494,101,231	\$243,609,348
<b>1973-75</b>				
Executive budget	\$267,951,706	\$314,124,492	\$582,076,198	\$307,075,000
Legislative increase (decrease)	<u>6,733,531</u>	<u>38,835,098</u>	<u>45,568,629</u>	<u>(5,705,492)</u>
Legislative budget	\$274,685,237	\$352,959,590	\$627,644,827	\$301,369,508
Add				
Deficiency appropriations provided by the 1975 Legislative Assembly	<u>23,135,698</u>	<u>3,168,074</u>	<u>26,303,772</u>	
Legislative budget as restated	\$297,820,935	\$356,127,664	\$653,948,599	\$301,369,508
<b>1975-77</b>				
Executive budget	\$438,882,752	\$394,903,834	\$833,786,586	\$530,645,000
Legislative increase (decrease)	<u>3,646,809</u>	<u>41,277,918</u>	<u>44,924,727</u>	<u>5,461,978</u>
Reduction to June 30, 1975, General Fund balance for deficiency appropriations for 1973-75				<u>(23,135,698)</u>
Legislative budget	\$442,529,561	\$436,181,752	\$878,711,313	\$512,971,280
<b>1977-79</b>				
Executive budget	\$538,440,978	\$477,421,009	\$1,015,861,987	\$647,900,000
Legislative increase (decrease)	<u>35,376,433</u>	<u>87,268,156</u>	<u>122,644,589</u>	<u>371,650</u>
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>
<b>1979-81</b>				
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>
<b>1981-83</b>				
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>
<b>1983-85</b>				
Executive budget	\$924,455,265 <sup>3</sup>	\$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>
<b>1985-87</b>				
Executive budget	\$1,188,601,469 <sup>4</sup>	\$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 <sup>th</sup> 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> <sup>5</sup>	<u>\$1,339,411,840</u>	<u>\$2,473,595,501</u>	<u>\$1,082,017,122</u>
<b>1987-89</b>				
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> <sup>6</sup>	<u>\$1,440,445,277</u>	<u>\$2,499,153,501</u>	<u>\$1,063,002,213</u>
<b>1989-91</b>				
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>
<b>1991-93</b>				
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> <sup>7</sup>	<u>\$2,027,082,913</u>	<u>\$3,225,713,587</u> <sup>7</sup>	<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>
<b>1993-95</b>				
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>
<b>1995-97</b>				
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>
<b>1997-99</b>				
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>
<b>1999-2001</b>				
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> <sup>8</sup>	<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>
<b>2001-03</b>				
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 <sup>9</sup>	\$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> <sup>10</sup>	<u>\$3,049,996,983</u>	<u>\$4,778,637,367</u> <sup>10</sup>	<u>\$1,758,978,407</u>
<b>2003-05</b>				
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>
<b>2005-07</b>				
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 <sup>11</sup>	\$8,319,007,773	\$14,006,299,684 <sup>11</sup>	\$5,657,599,428

**2017-19**

Revised executive budget <sup>12</sup>	\$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 <sup>13</sup>	\$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>911,746,518</u>	<u>1,144,823,862</u>	<u>(106,289,322)</u>
Legislative budget	\$6,097,329,537	\$13,494,758,110	\$19,592,087,647	\$6,167,724,017
Add				
Deficiency and supplemental appropriations provided by the 2025 Legislative Assembly	<u>24,350,866</u>	<u>40,395,000</u>	<u>64,745,866</u>	
Legislative budget as restated	\$6,121,680,403	\$13,535,153,110	\$19,656,833,513	\$6,167,724,017

**2025-27**

Revised executive budget <sup>14</sup>	\$6,600,116,572	\$13,298,564,587	\$19,898,681,159	\$6,830,460,144
Legislative increase (decrease)	<u>(336,876,747)</u>	<u>1,122,587,195</u>	<u>785,710,448</u>	<u>(171,780,357)</u>
Legislative budget	\$6,263,239,825	\$14,421,151,782	\$20,684,391,607	\$6,658,679,787

<sup>1</sup>This 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.

<sup>2</sup>The 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 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 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, 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 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 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, 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.

<sup>3</sup>This 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.

<sup>4</sup>This is the amount of General Fund appropriations recommended by Governor Allen I. 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.

<sup>5</sup>In 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 50<sup>th</sup> 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.

<sup>6</sup>Other 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.

<sup>7</sup>In 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.

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

<sup>9</sup>The 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.

<sup>10</sup>In 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.

<sup>11</sup>In 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.

<sup>12</sup>The 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.

<sup>13</sup>The 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.

<sup>14</sup>The amounts shown reflect the revised executive budget recommended by Governor Kelly Armstrong for the 2025-27 biennium rather than the original executive budget recommended by Governor Burgum. Governor Burgum's budget provided for total appropriations of \$19,597,894,094, of which \$6,519,873,386 is from the General Fund, for the 2025-27 biennium.