

FISCAL NOTE

Requested by Legislative Council
12/20/2004

Bill/Resolution No.: SB 2085

1A. **State fiscal effect:** *Identify the state fiscal effect and the fiscal effect on agency appropriations compared to funding levels and appropriations anticipated under current law.*

	2003-2005 Biennium		2005-2007 Biennium		2007-2009 Biennium	
	General Fund	Other Funds	General Fund	Other Funds	General Fund	Other Funds
Revenues	\$0	\$0	\$0	\$0	\$0	\$0
Expenditures	\$0	\$0	\$0	(\$140,000)	\$0	\$140,000
Appropriations	\$0	\$0	\$0	\$0	\$0	\$0

1B. **County, city, and school district fiscal effect:** *Identify the fiscal effect on the appropriate political subdivision.*

2003-2005 Biennium			2005-2007 Biennium			2007-2009 Biennium		
Counties	Cities	School Districts	Counties	Cities	School Districts	Counties	Cities	School Districts
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

2. **Narrative:** *Identify the aspects of the measure which cause fiscal impact and include any comments relevant to your analysis.*

There should be no fiscal effect as a result of the legislation to change the frequency of agency performance audits. The agency's appropriation is funded by approximately 97.5 % federal resources. No resources are received that specifically fund the performance audit cost. While the most recent audit cost was \$134,000, funding for this expenditure was provided out of the recurring federal resources provided by the Department of Labor. If the resources are not needed to fund the performance audit, they are redirected to fund other agency initiatives.

3. **State fiscal effect detail:** *For information shown under state fiscal effect in 1A, please:*

A. **Revenues:** *Explain the revenue amounts. Provide detail, when appropriate, for each revenue type and fund affected and any amounts included in the executive budget.*

No dedicated federal resources are received by the agency to fund the performance audit cost.

B. **Expenditures:** *Explain the expenditure amounts. Provide detail, when appropriate, for each agency, line item, and fund affected and the number of FTE positions affected.*

Any projected expenditure would affect the operating expense line item and would be charged to the agency's federal funds. The expenditure, if any, would be offset against another planned expenditure in order to stay within the available federal resources.

C. **Appropriations:** *Explain the appropriation amounts. Provide detail, when appropriate, of the effect on the biennial appropriation for each agency and fund affected and any amounts included in the executive budget. Indicate the relationship between the amounts shown for expenditures and appropriations.*

Because the agency would not be receiving any additional federal resources to fund this expenditure, an offsetting decrease in another budgeted operating expense item would need to be accomplished. Therefore, there would not be any impact on the agency's appropriation.

Name: Don Bitz
Phone Number: 701-328-3105

Agency: Job Service
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