

SECTION B - GENERAL FUND REVENUES

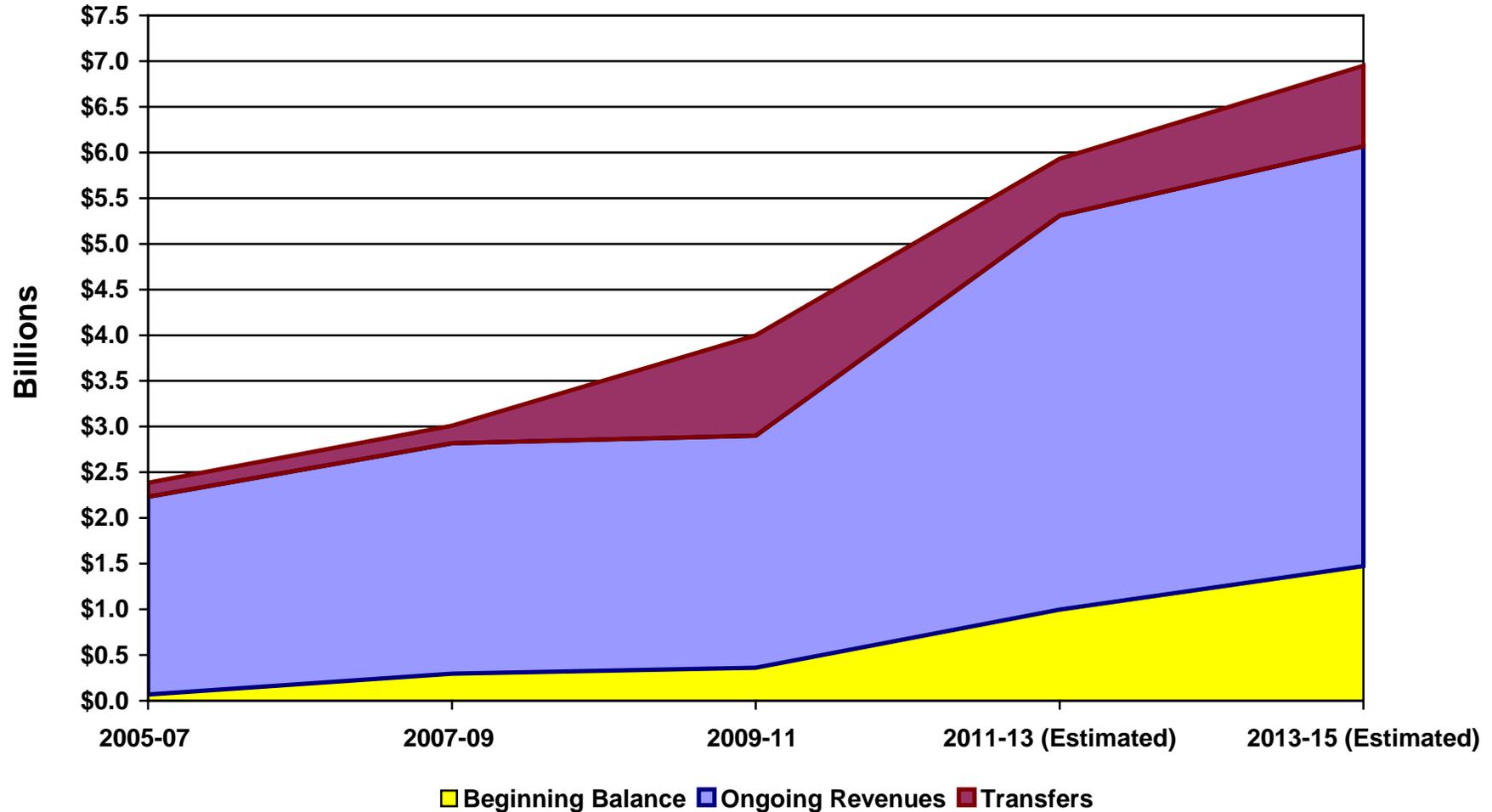
REVENUES SUMMARY	B-1
GENERAL FUND REVENUES FOR THE 2011-13 AND 2013-15 BIENNIUMS	B-7
PIE GRAPH – 2013-15 ESTIMATED GENERAL FUND REVENUES	B-9
PIE GRAPH – 2011-13 ESTIMATED GENERAL FUND REVENUES (FEBRUARY 2013 FORECAST)	B-10
DEFICIENCY APPROPRIATIONS FOR THE 2011-13 BIENNIUM	B-11
DISTRIBUTION OF ESTIMATED OIL EXTRACTION AND OIL AND GAS GROSS PRODUCTION TAXES FOR THE 2013-15 BIENNIUM	B-13

GENERAL FUND REVENUE SUMMARY

TOTAL REVENUES

Based on the 2013-15 biennium legislative revenue forecast, total 2013-15 biennium general fund revenues, including the estimated beginning balance, ongoing revenues, and transfers are estimated to be \$6,949,631,282, which is \$1,017,852,154, or 17.2 percent, more than total 2011-13 biennium revenues of \$5,931,779,128 and an **increase of \$2,082,954,407** compared to the executive budget recommendation of \$4,866,676,875.

The following is a summary of revenues for the 2005-07 through 2013-15 bienniums:



	2005-07	2007-09	2009-11	2011-13 (Estimated)	2013-15 (Estimated)
Beginning balance	\$68,015,056	\$295,541,176	\$361,843,514	\$996,832,711	\$1,472,798,236
Ongoing revenues	2,162,706,208	2,520,712,137	2,742,612,281	4,313,194,926	4,595,448,486
Transfers	154,710,132	194,551,242	1,190,082,508	621,751,491	881,384,560
Total	\$2,385,431,396	\$3,010,804,555	\$4,294,538,303	\$5,931,779,128	\$6,949,631,282

BEGINNING BALANCE

The executive budget (December 2012) estimated general fund beginning balances were \$996.8 million and \$68.98 million, respectively, for the 2011-13 and 2013-15 bienniums. The Legislative Assembly adopted a revised revenue forecast in February 2013 for the 2011-13 and 2013-15 bienniums. Based on this forecast, it was anticipated that the 2013-15 beginning balance would increase by \$41.3 million compared to the executive budget revenue forecast. Based on the 2013-15 legislative general fund revenue forecast, the July 1, 2013, beginning balance is estimated to be \$1,472,800,000, an **increase of \$1,403,820,000** compared to the executive budget forecast.

Other major legislative action affecting the July 1, 2013, beginning general fund balance includes:

- **House Bill No. 1015** removes a transfer of \$744,767,676 to the property tax relief fund for the 2011-13 biennium.
- **House Bill No. 1023** reduces the deficiency appropriation for the 2011-13 biennium by \$8,733,107 by removing the \$3.1 million appropriation for the Department of Public Instruction for rapid enrollment grants, reducing the appropriations to the Department of Health for litigation contingency (\$200,000), the Highway Patrol for field operations (\$102,000), the Department of Transportation for loan repayment (\$5,361,107), and increasing the appropriation to the Attorney General for prosecution witness fees (\$30,000).
- **Senate Bill No. 2012** removes a transfer of \$720 million for highway fund and transportation funding distributions for the 2011-13 biennium and provides \$720,000 for township transportation distribution corrections for the 2011-13 biennium.
- **Senate Bill No. 2014** removes a transfer of \$30 million to the housing incentive fund for the 2011-13 biennium.
- **Senate Bill No. 2142** provides a sales tax exemption for telecommunications infrastructure development beginning January 1, 2013, which is estimated to reduce 2011-13 general fund revenues by \$1.19 million.
- The 2013-15 legislative revenue forecast estimates unspent general fund authority for the 2011-13 biennium to be \$30 million, the same as the executive budget forecast. In addition, **House Bill No. 1006** provides carryover authority for \$50,000 of the Tax Department's estimated unspent 2011-13 appropriation authority; **House Bill No. 1016** provides carryover authority for \$500,000 of the Adjutant General's estimated unspent 2011-13 appropriation authority; **Senate Bill No. 2007** provides carryover authority for \$698,400 of the Veterans' Home estimated unspent 2011-13 appropriation authority; and **Senate Bill No. 2132** provides carryover authority for \$9 million of the Bank of North Dakota's estimated unspent 2011-13 appropriation authority. Therefore, 2011-13 biennium unspent general fund appropriation authority is anticipated to total \$19,751,600.

ONGOING REVENUES

The executive budget (December 2012) general fund revenue forecast, excluding transfers, was estimated to be \$4.272 billion and \$4.783 billion, respectively, for the 2011-13 and 2013-15 bienniums. The Legislative Assembly adopted a revised revenue forecast in February 2012 for the 2011-13 and 2013-15 bienniums. Total general fund revenues were estimated to **increase by \$41.3 million** for the 2011-13 biennium and **decrease by \$45.68 million** for the 2013-15 biennium as compared to the executive budget revenue forecast. This revised forecast revision was approved for the Appropriations Committees in February 2013.

Based on the 2013-15 biennium legislative revenue forecast, general fund revenues, excluding transfers, are anticipated to be \$4.595 billion, which is 6.5 percent, or \$282.2 million, more than the 2011-13 biennium revised revenue forecast of \$4.313 billion. The Legislative Assembly in 2013 decreased ongoing revenues by \$187.8 million, including \$125 million relating to the impact of Senate Bill No. 2156 providing for reductions in individual and corporate income tax revenue collections, compared to the executive budget revenue forecast.

Major areas of 2013-15 biennium **revenue growth** compared to the revised 2011-13 biennium revenue forecast include:

- Sales and use tax collections are estimated to increase by \$311.8 million, or 14.4 percent (see **Sales and Use Taxes** section below).
- Motor vehicle excise tax collections are estimated to increase by \$64.2 million, or 24.8 percent (see **Motor Vehicle Excise Taxes** section below).
- Interest income collections are estimated to increase by \$18.5 million, or 130.6 percent.

Major areas of 2013-15 biennium **revenue reduction** compared to the revised 2011-13 biennium revenue forecast include:

- Individual income tax collections are estimated to decrease by \$85.3 million, or 9.7 percent and corporate income taxes are estimated to decrease by \$2.8 million, or .7 percent (see **Income Taxes** section below).
- Business privilege (financial institution) tax is estimated to decline by \$7.3 million, or 100 percent (see **Business Privilege Tax** section below).
- Gaming tax collections are estimated to decline by \$3.1 million, or 27.7 percent (see **Gaming Taxes** section below).
- Mineral leasing fees are estimated to decline by \$15.8 million, or 45.4 percent.

The Legislative Assembly in 2013 approved the following bills, which have a major impact on revenues:

Income Taxes

- **House Bill No. 1198** provides for income tax withholding on oil royalty payments to nonresidents. The withholding provisions of House Bill No. 1198 are estimated to increase individual income tax collections by \$4.2 million during the 2013-15 biennium.
- **Senate Bill No. 2156** amends the corporate and individual income tax rates. Corporate income tax rates are reduced by 12 percent and individual income tax rates by 19 percent. The reduced income tax rate provisions of House Bill No. 1198 are estimated to reduce individual income tax collections by \$200 million and corporate income tax collections by \$50 million during the 2013-15 biennium.
- **Senate Bill No. 2325** increases the long-term capital gain and qualified dividend income exclusion and requires financial institutions to file corporate tax returns. This bill is anticipated to reduce individual income tax collections by \$7 million, increase corporate income tax collections by \$22.5 million, and reduce business privilege tax collections by \$7.3 million during the 2013-15 biennium.
- **Senate Bill No. 2330** lowers the interest rate charged on unpaid income taxes. This bill is anticipated to reduce general fund revenues by \$30,000 during the 2013-15 biennium.

Business Privilege Tax

- **Senate Bill No. 2325** repeals the business privilege tax and requires financial institutions to file corporate income tax returns. This bill is anticipated to reduce business privilege tax collections by \$7.3 million and increase corporate income tax collections by \$22.5 million during the 2013-15 biennium.

Sales and Use Taxes

- **House Bill No. 1464** increases the compensation to sales and use tax permit holders for administrative expenses associated with collecting and remitting sales and use tax. This bill is anticipated to reduce sales and use tax collections by \$796,000 during the 2013-15 biennium.
- **Senate Bill No. 2090** changes the tax base for sales tax on manufactured homes. This bill is anticipated to reduce sales and use tax collections by \$736,000 during the 2013-15 biennium.
- **Senate Bill No. 2142** provides a sales tax exemption for equipment used in telecommunications infrastructure development. This exemption becomes effective January 1, 2013, and is anticipated to reduce sales tax collections by \$1.19 million during the 2011-13 biennium and \$4.74 million during the 2013-15 biennium.
- **Senate Bill No. 2162** increases the amount available to counties for matching grants from the senior citizen services and programs fund. This bill is anticipated to reduce sales and use tax collections deposited in the general fund by \$425,000 during the 2013-15 biennium.
- **Senate Bill No. 2325** increases the allocation to the state aid distribution fund from 40 percent of an equivalent one cent sales tax to 43.5 percent of an equivalent one cent sales tax. This increase in allocations becomes effective in the second year of the biennium and is anticipated to reduce sales and use tax collections deposited in the general fund by \$9,851,500 during the 2013-15 biennium.

Motor Vehicle Excise Taxes

- **Senate Bill No. 2162** increases the amount available to counties for matching grants from the senior citizen services and programs fund. This bill is anticipated to reduce motor vehicle excise tax collections deposited in the general fund by \$55,000 during the 2013-15 biennium.
- **Senate Bill No. 2325** increases the allocation to the state aid distribution fund from 40 percent of an equivalent one cent sales tax to 43.5 percent of an equivalent one cent motor vehicle excise tax. This increase in allocations becomes effective in the second year of the biennium and is anticipated to reduce motor vehicle excise tax collections deposited in the general fund by \$1,738,500 during the 2013-15 biennium.

Gaming Taxes

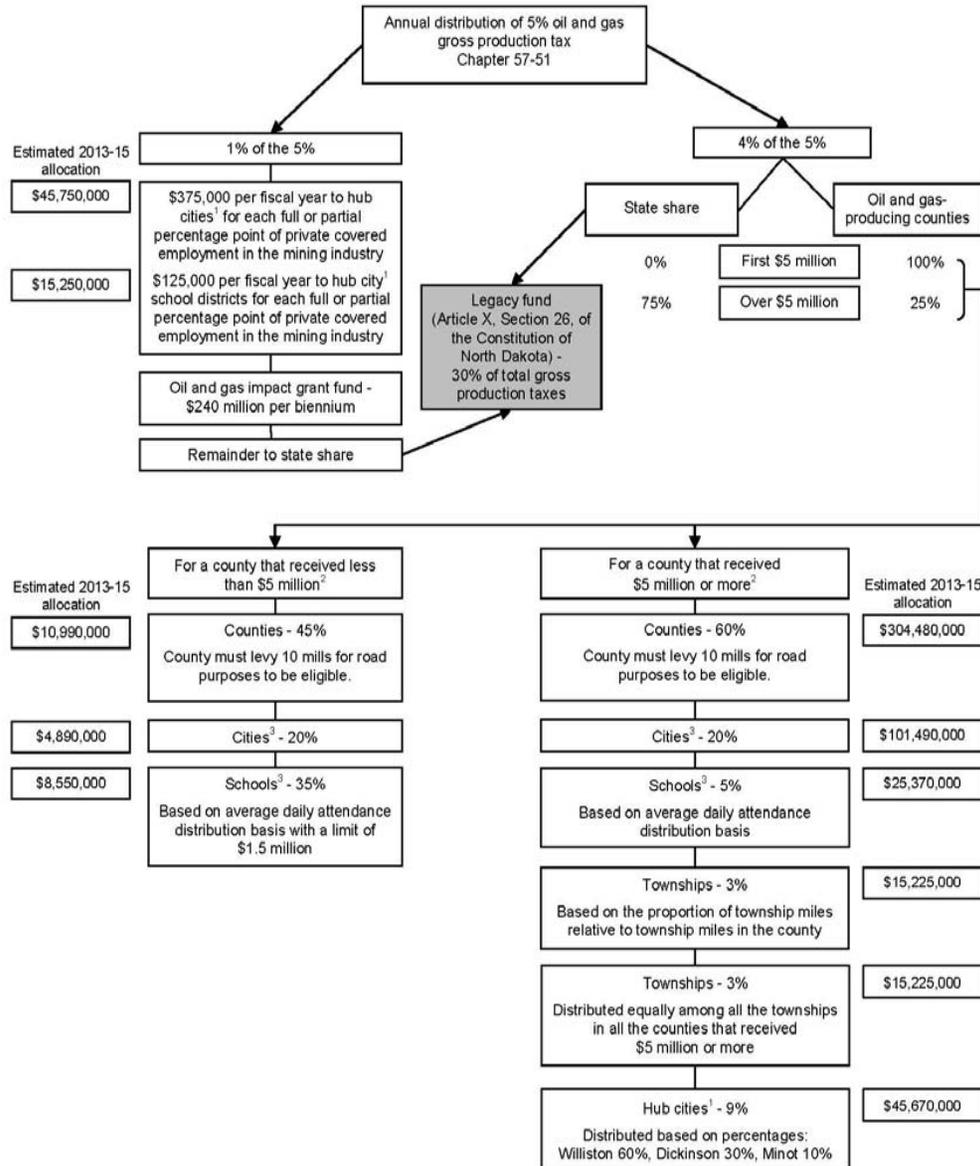
- **Senate Bill No. 2163** reduces the gaming and excise taxes paid by charitable gaming organizations to 1 percent on the first \$1.5 million of gross proceeds and \$15,000 plus 2.25 percent of gross proceeds for organizations that exceed \$1.5 million. This bill is anticipated to reduce gaming tax collections by \$3 million during the 2013-15 biennium.

Oil Taxes

Based on the February 2013 revised revenue forecast for the 2013-15 biennium, the state's share of total oil and gas tax collections are estimated to be \$1,669,000,000. **House Bill No. 1358** increases the allocation of oil and gas gross production taxes to the oil and gas impact grant fund from \$100 million to \$240 million for the 2013-15 biennium, reducing the state's share of oil and gas gross production tax collections by \$140 million, from \$1.669 billion to \$1.529 billion. Of the \$1.529 billion, \$10 million is projected to be deposited in the oil and gas research fund (provisions of **Senate Bill No. 2014** increased this amount from \$4 million to \$10 million), \$300 million in the general fund, \$341,790,000 in the property tax relief fund, and \$855,184,225 in the strategic investment and improvements fund.

The forecasted oil tax revenue collections are based on a number of factors, including tax rate incentives and exemptions, oil prices, oil production, etc. The February 2013 legislative forecast estimated oil prices of \$75 per barrel in the first year of the 2013-15 biennium and \$80 per barrel in the second year. The estimated average daily production rate is approximately 847,083 barrels for the 2013-15 biennium. Actual prices, production, and other factors throughout the 2013-15 biennium could increase or decrease actual oil tax revenue collections.

The Legislative Assembly, in **House Bill No. 1358**, restructured the allocation of oil and gas gross production tax collections and provides for allocations to hub cities and hub city school districts from the first one percent of the five percent oil and gas gross production tax. The annual allocation of the remaining 4 percent of the gross production tax is revised to provide that the first \$5 million of tax collected in each county is distributed to the county and revenue over \$5 million is distributed 25 percent to the county and 75 percent to the state. The flowchart below provides detail on the annual distribution of the 5 percent oil and gas gross production tax.



¹A "hub city" means a city with a population of 12,500 or more, according to the last official decennial federal census, which has more than 1 percent of its private covered employment engaged in the mining industry, according to data compiled by Job Service North Dakota.

²The estimated distribution amounts for state fiscal year 2014 for Bottineau County are included in the amounts for the counties that received less than \$5 million, because Bottineau County is projected to receive less than \$5 million for state fiscal year 2013. The estimated amounts for state fiscal year 2015 for Bottineau County are included in the amounts for counties that received \$5 million or more, because Bottineau County is projected to receive \$5 million or more for state fiscal year 2014.

³Hub cities and hub city school districts must be omitted from this apportionment.

TRANSFERS

The February 2013 revised revenue forecast did not change the executive budget (December 2012) estimated total transfers of \$621.8 million and \$14.5 million, respectively, for the 2011-13 and 2013-15 bienniums. The Legislative Assembly in 2013 provided for 2011-13 biennium transfers to the general fund of \$881.4 million, an increase of \$866.9 million compared to the executive budget forecast.

Major legislative action affecting the 2013-15 biennium transfers to the general fund, as recommended in the executive budget, includes:

- **House Bill No. 1013** provides for a transfer of \$341.79 million from the property tax relief fund. The executive budget did not include this transfer.
- **House Bill No. 1015** provides for a transfer of \$520 million from the strategic investment and improvements fund. The executive budget did not include this transfer.
- **Senate Bill No. 2014** provides for a transfer from the Mill and Elevator of 50 percent of mill profits or \$6,817,200, whichever is less. The executive budget included a transfer of \$1,704,300 from projected mill profits.

OTHER MAJOR TAX AND FEE CHANGE BILLS

The following is a summary of other bills approved by the Legislative Assembly in 2013 that provide for major tax or fee changes:

Bill No.	Description	Estimated General Fund Impact Due to Change	Estimated Other Funds Impact Due to Change
1227	Provides civil penalty authority and increases late fees relating to fertilizer product registration	\$4,200	\$30,570
1264	Provides for an early Canada goose license fee		\$102,050
2051	Increases license application and renewal fees for the State Board of Chiropractic Examiners		\$40,000
2231	Increases hunting and fishing license fees and boat registration fees		\$5,400,000
2261	Creates a prepaid wireless emergency 911 fee		\$1,000,000
2294	Increases the fee for use of dyed special fuels		\$53,000

**GENERAL FUND REVENUE ESTIMATES FOR THE 2011-13 and 2013-15 BIENNIUMS
AND ACTUAL COLLECTIONS FOR PRIOR BIENNIUMS**

	Actual		Estimated		2013-15 Increase (Decrease) Compared to 2011-13	2013-15 Percentage Increase (Decrease) Compared to 2011-13
	2007-09 Biennium	2009-11 Biennium	2011-13 Biennium ¹	2013-15 Biennium ²		
Beginning balance	\$295,541,176	\$361,843,514	\$996,832,711	\$1,472,798,236	\$475,965,525	47.7%
Revenue source						
Sales and use tax	\$1,046,485,684	\$1,267,211,331	\$2,161,188,016	\$2,472,947,500	\$311,759,484	14.4%
Motor vehicle excise tax	130,151,534	124,425,401 ³	258,965,505	323,123,500	64,157,995	24.8%
Individual income tax	681,703,888	729,255,895 ⁴	882,917,013 ⁴	797,654,355 ⁴	(85,262,658)	(9.7%)
Corporate income tax	239,695,937	234,364,296 ⁵	380,517,771 ⁵	377,739,645 ⁵	(2,778,126)	(0.7%)
Insurance premium tax	64,388,601	63,150,948	78,642,395	73,352,976	(5,289,419)	(6.7%)
Business privilege tax	10,486,495	6,748,753	7,283,160	0 ⁶	(7,283,160)	(100.0%)
Cigarette and tobacco tax	45,230,771	46,253,470	54,485,013	57,953,000	3,467,987	6.4%
Oil and gas production tax	39,309,315 ⁷	32,718,333 ⁷	163,458,104 ⁸	133,834,000 ⁸	(29,624,104)	(18.1%)
Oil extraction tax	31,690,685 ⁷	38,281,667 ⁷	136,541,896 ⁸	166,166,000 ⁸	29,624,104	21.7%
Coal conversion tax	49,438,952	39,064,299	39,425,126	39,300,000	(125,126)	(0.3%)
Gaming tax	20,042,392	16,189,991	11,309,769	8,174,696	(3,135,073)	(27.7%)
Wholesale liquor tax	14,076,919	15,163,855	17,578,477	19,142,000	1,563,523	8.9%
Mineral leasing fees	25,306,589	17,521,635	34,781,711	19,000,000	(15,781,711)	(45.4%)
Interest income	49,506,190	43,684,825	14,166,716	32,666,716	18,500,000	130.6%
Departmental collections	62,143,185	68,577,582	71,934,254	74,394,098	2,459,844	3.4%
Total revenues	\$2,509,657,137	\$2,742,612,281	\$4,313,194,926	\$4,595,448,486	\$282,253,560	6.5%
Transfers and other sources						
Transfer - Bank of North Dakota	\$60,000,000	\$0 ⁹	\$0	\$0	\$0	N/A
Transfer - Student loan trust	3,100,000	0	0	0	0	N/A
Transfer - Mill and Elevator	0	13,902,268 ¹⁰	7,645,978 ¹⁰	6,817,200 ¹⁰	(828,778)	(10.8%)
Transfer - Lottery	11,055,000	10,400,000	12,500,000	11,000,000	(1,500,000)	(12.0%)
Transfer - Gas tax administration	1,274,056	1,288,000	1,485,000	1,777,360	292,360	19.7%
Transfer - Lands and minerals trust fund	15,000,000	35,000,000	0	0	0	N/A
Transfer - Permanent oil tax trust fund	115,000,000	1,124,935,590 ¹¹	0	0	0	N/A
Transfer - Property tax relief fund	0	0	295,000,000	341,790,000	46,790,000	0.0%
Transfer - Strategic investment and improvements fund	0	0	305,000,000	520,000,000	215,000,000	0.0%
Transfers - Other	177,186	4,556,650	120,513	0	(120,513)	(100.0%)
Total transfers and other sources	\$205,606,242	\$1,190,082,508	\$621,751,491	\$881,384,560	\$259,633,069	41.8%
Total beginning balance, revenues and transfers	\$3,010,804,555	\$4,294,538,303	\$5,931,779,128	\$6,949,631,282	\$1,017,852,154	17.2%

¹ Revised 2011-13 revenue forecast (February 2013).

² Legislative amounts for the 2013-15 biennium.

³ Senate Bill No. 2012 (2009) provides for 25 percent of motor vehicle excise taxes to be deposited in the highway fund rather than the general fund for the 2009-11 biennium. This bill is anticipated to reduce general fund motor vehicle excise tax collections by \$30.5 million for the 2009-11 biennium.

⁴ The amount shown for the 2009-11 biennium reflects a revenue reduction of \$90 million relating to income tax relief. The amount shown for the 2011-13 biennium reflects a revenue reduction of an additional \$120 million relating to income tax rate reductions of 17.9 percent as provided for in 2011 House Bill No. 1047. The amount shown for the 2013-15 biennium reflects a revenue reduction of an additional \$200 million relating to income tax relief.

⁵ The amount shown for the 2009-11 biennium reflects a revenue reduction of \$10 million relating to income tax relief. The amount shown for the 2011-13 biennium reflects a revenue reduction of an additional \$25 million relating to income tax rate reductions of 19.5 percent as provided for in 2011 House Bill No. 1047. The amount shown for the 2013-15 biennium reflects a revenue reduction of an additional \$50 million relating to income tax relief.

⁶ In Senate Bill No. 2325 (2013), repealed the business privilege tax and requires financial institutions to file corporate income tax returns. This bill is anticipated to reduce business privilege tax collections by \$7.3 million and increase corporate income tax collections by \$22.5 million during the 2013-15 biennium.

⁷ From 1999 through 2003, North Dakota Century Code Section 57-51.1-07.2 provided that if, at the end of any biennium, oil and gas gross production and extraction tax collections during the biennium exceed \$62 million, the excess amount must be transferred from the general fund to the permanent oil tax trust fund. Interest on money in the fund is transferred to the general fund.

Section 26 of Senate Bill No. 2015 (2003) amended Section 57-51.1-07.2 so that all revenues deposited in the general fund during a biennium that are derived from the oil and gas gross production tax which exceed \$71 million are to be transferred into the permanent oil tax trust fund, instead of the prior \$62 million limit. In August 2003, \$11.91 million was transferred from the permanent oil tax trust fund to the general fund, pursuant to Section 6 of Senate Bill No. 2015.

Total oil and gas tax collections were \$120.5 million during the 2003-05 biennium, resulting in \$49.5 million being transferred to the permanent oil tax trust fund at the end of that biennium. The July 1, 2005, balance in the permanent oil tax trust fund was \$50.4 million.

Total oil and gas tax collections were \$240.8 million during the 2005-07 biennium, resulting in \$169.8 million being transferred to the permanent oil tax trust fund at the end of that biennium. The July 1, 2007, balance in the permanent oil tax trust fund was \$143.3 million.

Total oil and gas tax collections were \$555.3 million during the 2007-09 biennium, resulting in \$484.3 million being transferred to the permanent oil tax trust fund at the end of that biennium. The July 1, 2009, balance in the permanent oil tax trust fund was \$489.7 million.

Total oil and gas tax collections were \$1,052,000,000 for the 2009-11 biennium, resulting in \$981,550,000 being transferred to the permanent oil tax trust fund. The Legislative Assembly in 2011 repealed the permanent oil tax trust fund and provided for a transfer of the balance in the fund (\$1,124,935,590) to the general fund at the end of the 2009-11 biennium.

⁸ The Legislative Assembly in 2011 created a new section to Chapter 57-51.1 to provide for the allocation of the state's share of oil and gas tax revenues designated for deposit in the general fund under Chapters 57-51 and 57-51.1 as follows:

The first \$200 million is deposited in the general fund;

The next \$341,790,000 is deposited in the property tax relief fund;

The next \$100 million is deposited in the general fund;

The next \$100 million is deposited in the strategic investment and improvements fund;

The next \$22 million is deposited in the state disaster relief fund; and

Any additional revenues are deposited in the strategic investment and improvements fund.

The state's share of oil and gas tax collections are estimated to be \$1,658,908,225 for the 2013-15 biennium. House Bill No. 1358 (2013) increases the allocation of oil and gas gross production taxes to the oil and gas impact grant fund from \$100,000,000 to \$240,000,000 for the 2013-15 biennium, and 2013 Senate Bill No. 2014 increases the allocation of oil and gas production and oil extraction taxes to the oil and gas research fund from \$4,000,000 to \$10,000,000, reducing the estimated state's share of oil and gas gross production tax collections by \$146,000,000, from \$1,658,908,225 to \$1,512,908,225. Of the \$1,512,908,225, \$300,000,000 is deposited in the general fund, \$341,790,000 in the property tax relief fund, \$22,000,000 in the state disaster relief fund, and \$849,118,225 in the strategic investment and improvements fund.

⁹ The Legislative Assembly in 2013 removed the \$60 million transfer from the Bank of North Dakota for the general fund included in the executive budget.

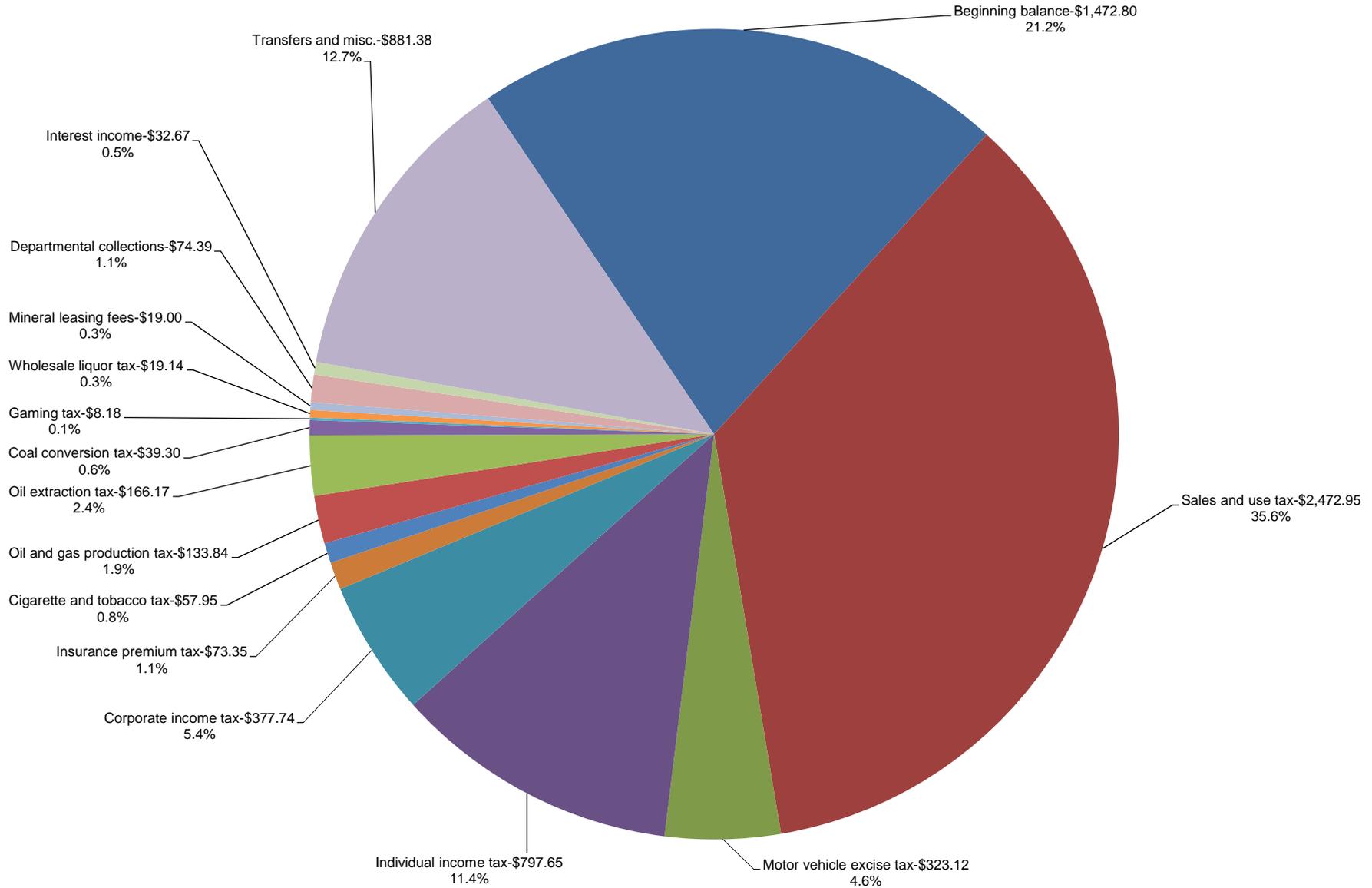
¹⁰ The Legislative Assembly in 2009 repealed the \$5 million transfer from the Mill and Elevator for the 2007-09 biennium and provided for future transfers from the Mill and Elevator based on a percentage of mill profits. The amounts shown for the 2011-13 biennium is the estimated transfer based on projected Mill and Elevator profits for the 2011-13 biennium. The Legislative Assembly in 2013 provided that the transfer from the Mill and Elevator for the 2013-15 biennium be 50 percent of mill profits or \$6,817,200, whichever is less.

¹¹ The Legislative Assembly in 2011 repealed the permanent oil tax trust fund and provided for a transfer of the balance in the fund to the general fund at the end of the 2009-11 biennium. Therefore, transfers from the permanent oil tax trust fund increased from \$435 million as provided for by the Legislative Assembly in 2009, to \$1,124,900,000 due to action by the Legislative Assembly in 2011 to repeal the permanent oil tax trust fund at the end of the 2009-11 biennium in House Bill No. 1451.

2013-15 ESTIMATED GENERAL FUND REVENUES

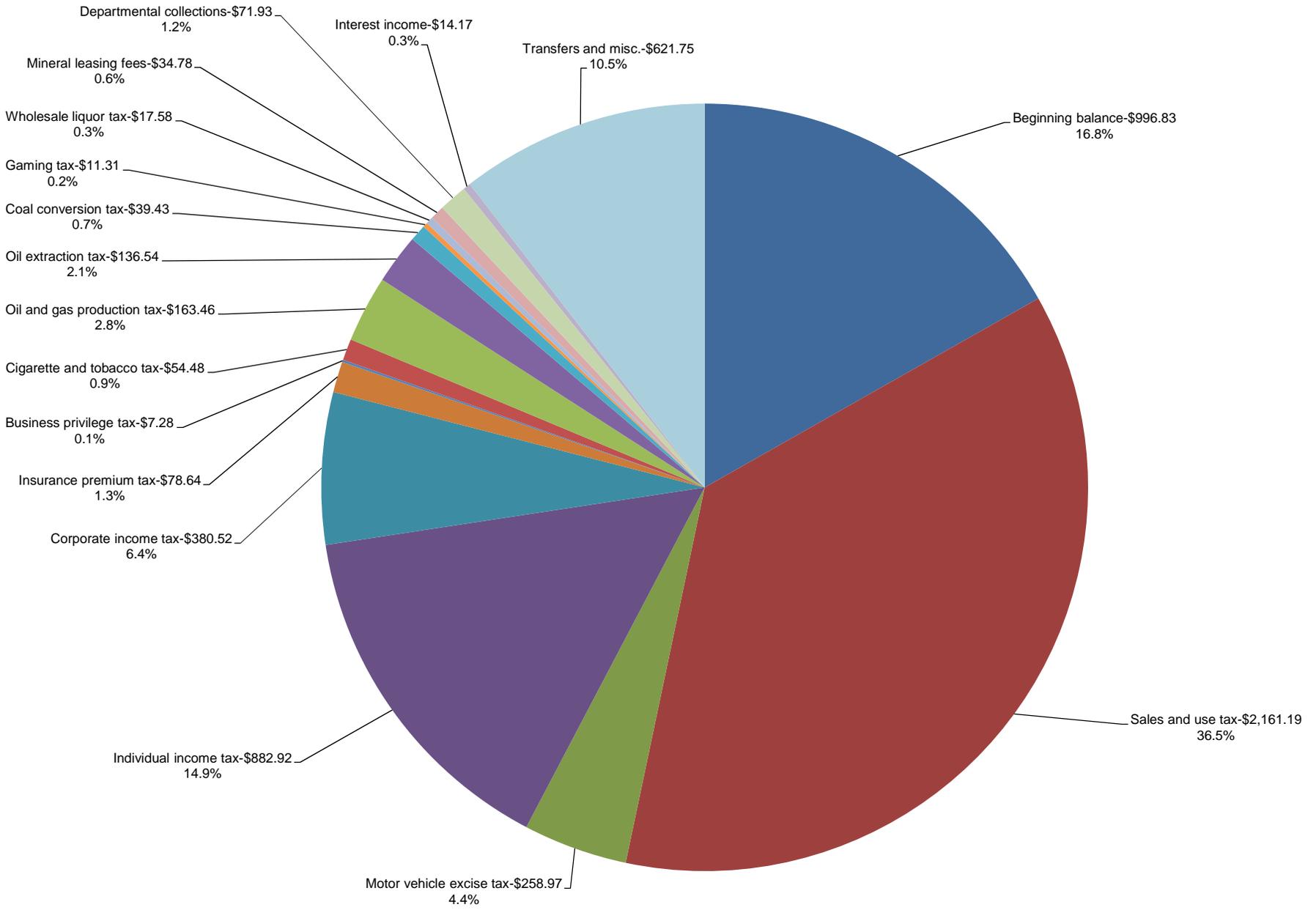
Total 2013-15 Estimated General Fund Revenues - \$6,949,631,282

(Amounts Shown in Millions)



2011-13 ESTIMATED GENERAL FUND REVENUES
 Total 2011-13 Estimated General Fund Revenues - \$5,931,779,128

(Amounts Shown in Millions)



DEFICIENCY APPROPRIATIONS FOR THE 2011-13 BIENNIUM

	Executive Budget Recommendation			Legislative Appropriation		
	General Fund	Other Funds	Total	General Fund	Other Funds	Total
Department of Human Services - Estimated amount needed due to a decrease in the federal medical assistance percentage for federal fiscal year 2013 (HB 1023)	\$20,900,000		\$20,900,000	\$20,900,000		\$20,900,000
Department of Transportation - Estimated amount needed for repayment of a loan to match federal highway emergency relief funds (HB 1023)	41,500,000		41,500,000	36,138,893		36,138,893
State Department of Health - Estimated amount needed for additional food and lodging for staff in western North Dakota (\$126,000) and loan repayment relating to the Environmental Protection Agency (EPA) lawsuit (\$500,000). Funding for the loan repayment relating to the EPA lawsuit was reduced to \$300,000 (HB 1023).	626,000		626,000	426,000		426,000
Department of Public Instruction - Estimated amount needed for the continuing education grant program (\$45,000) and the rapid enrollment grant program (\$3,100,000). Funding for rapid enrollment grants was removed (HB 1023).	3,145,000		3,145,000	45,000		45,000
Job Service North Dakota - Estimated amount needed for interest expense on loans for disaster unemployment benefits related to the 2011 flood (HB 1023)	5,847		5,847	5,847		5,847
Highway Patrol - Estimated amount needed for motor pool costs (\$231,000) and expenses in areas affected by energy development (\$171,000). Funding for motor pool costs was reduced to \$129,000 (HB 1023).	402,000		402,000	300,000		300,000
Tax Department - Estimated amounts needed for the disabled veterans' credit (HB 1023)	981,855		981,855	981,855		981,855
Attorney General's office - Estimated amount needed for prosecution witness fees (\$20,000) and litigation fees (\$20,000). Funding for litigation fees was removed and funding for witness fees was increased to \$70,000 (HB 1023).	40,000		40,000	70,000		70,000
Minot State University - Estimated amount needed for expenses resulting from the 2010 and 2011 floods (HB 1023)	52,745		52,745	52,745		52,745
State Fair Association - Estimated amount needed for expenses resulting from the 2011 flood (HB 1023)	674,361		674,361	674,361		674,361
Office of Management and Budget - Transfer to highway fund (SB 2012). This funding was removed and appropriated for the 2013-15 biennium with an emergency clause (SB 2176).	720,000,000		720,000,000			

	Executive Budget Recommendation			Legislative Appropriation		
	General Fund	Other Funds	Total	General Fund	Other Funds	Total
Office of Management and Budget - Transfer to property tax relief fund (HB 1015). This funding was removed and \$315.21 million was appropriated for transfer during the 2013-15 biennium (HB 1015).	744,767,676		744,767,676			
Housing Finance Agency - Transfer to housing incentive fund (SB 2014). This funding was removed and \$15.4 million was appropriated for transfer during the 2013-15 biennium (SB 2014).	30,000,000		30,000,000			
State Treasurer - Estimated amount needed for township transportation funding distribution corrections (SB 2012)				720,000		720,000
Department of Public Instruction - Estimated amount of federal funds available for passthrough grants to schools (HB 1013)		25,000,000	25,000,000		25,000,000	25,000,000
Total deficiency appropriations for the 2011-13 biennium	\$1,563,095,484	\$25,000,000	\$1,588,095,484	\$60,314,701	\$25,000,000	\$85,314,701