



► **Status of the General Fund**

Presented to the

Government
Finance Committee

September 5, 2018

Joe Morrissette
Director of OMB


*Office of Management
and Budget*

GENERAL FUND STATUS STATEMENT
2017-19 BIENNIUM
PRELIMINARY AS OF AUGUST 31, 2018

| | | |
|--|----------------------|---|
| Beginning Balance: | | |
| Beginning Unobligated Balance - July 1, 2017 | \$ 65,000,000 | |
| Balance Obligated for Authorized Carryover of Appropriations | <u>99,271,093</u> | |
| Total Beginning Balance | | \$ 164,271,093 |
| Revenues: | | |
| Revenues Collected to Date | \$ 2,835,925,983 | |
| Remaining Forecasted Revenues | <u>1,600,526,932</u> | |
| Total Revenues | | <u>4,436,452,915</u> |
| Total Available | | \$ 4,600,724,008 |
| Expenditures: | | |
| Legislative Appropriations - One-Time | \$ (14,638,226) | |
| Legislative Appropriations - Ongoing | (4,295,624,415) | |
| Authorized Carryover from Previous Biennium | <u>(99,271,093)</u> | |
| Total Authorized Expenditures | | <u>\$ (4,409,533,734)</u> |
| Estimated Ending Balance - June 30, 2019 | | <u>\$ 191,190,274</u> ^{\1} |

\1 NDCC Section 54-27.2-02 provides that any end of biennium balance in excess of \$65.0 million must be transferred to the Budget Stabilization Fund, up to a cap of 15.0 percent of General Fund appropriations.

SELECTED SPECIAL FUNDS
PRELIMINARY AUGUST 31, 2018 FUND BALANCES

| Fund | Balance |
|--|------------------|
| Budget Stabilization Fund | \$ 113,308,668 |
| Legacy Fund | \$ 5,708,652,694 |
| Foundation Aid Stabilization Fund | \$ 480,585,598 |
| Tax Relief Fund | \$ 200,000,000 |
| 6/30/18 Strategic Investment and Improvements Fund (\$374,084,617 committed) | \$ 325,813,191 |

STATEMENT OF GENERAL FUND REVENUES AND FORECASTS
Compared to the Legislative Forecast
2017-19 Biennium
PRELIMINARY August 2018

| Revenues and Transfers | Fiscal Month | | | Biennium To Date | | | |
|-------------------------------------|--------------------|--------------------|-------------------|----------------------|----------------------|--------------------|-------------|
| | May 2017 | | Variance | May 2017 | | Variance | |
| | Leg. Forecast | Actual | | Leg. Forecast | Actual | | |
| | | | | | | Percent | |
| Sales Tax | 67,297,000 | 84,700,000 | 17,403,000 | 994,484,000 | 1,015,040,323 | 20,556,323 | 2.1% |
| Motor Vehicle Excise Tax | 10,272,000 | 15,815,138 | 5,543,138 | 127,560,000 | 140,802,201 | 13,242,201 | 10.4% |
| Individual Income Tax | 15,796,000 | 10,000,000 | (5,796,000) | 399,817,000 | 434,790,466 | 34,973,466 | 8.7% |
| Corporate Income Tax | | | | 54,592,000 | 93,178,557 | 38,586,557 | 70.7% |
| Insurance Premium Tax | 5,093,814 | 4,988,930 | (104,884) | 67,550,098 | 60,114,827 | (7,435,271) | -11.0% |
| Oil & Gas Production Tax* | 42,500,905 | 42,500,905 | | 212,147,129 | 212,147,128 | | |
| Oil Extraction Tax* | 14,878,639 | 14,878,639 | | 187,852,871 | 187,852,872 | | |
| Gaming Tax | 717,841 | 504,716 | (213,125) | 4,488,470 | 3,887,730 | (600,740) | -13.4% |
| Lottery | | | | 7,500,000 | 7,300,000 | (200,000) | -2.7% |
| Cigarette & Tobacco Tax | 2,370,000 | 2,000,000 | (370,000) | 31,662,000 | 30,832,092 | (829,908) | -2.6% |
| Wholesale Liquor Tax | 754,479 | 750,000 | (4,479) | 10,476,934 | 10,505,012 | 28,078 | 0.3% |
| Coal Conversion Tax | 1,661,000 | 1,718,650 | 57,650 | 21,543,000 | 23,828,877 | 2,285,877 | 10.6% |
| Mineral Leasing Fees | 1,239,514 | 2,077,644 | 838,130 | 17,685,966 | 20,592,290 | 2,906,324 | 16.4% |
| Departmental Collections | 1,826,428 | 2,566,122 | 739,694 | 44,192,925 | 45,677,109 | 1,484,184 | 3.4% |
| Interest Income | 248,000 | 419,544 | 171,544 | 4,323,500 | 4,473,586 | 150,086 | 3.5% |
| State Mill & Elevator-Transfer | | | | 8,802,989 | 10,109,147 | 1,306,158 | 14.8% |
| Bank of North Dakota - Transfer | | | | 70,000,000 | 70,000,000 | | |
| Legacy Fund - Transfer | | | | | | | |
| Tax Relief Fund - Transfer | | | | 183,000,000 | 183,000,000 | | |
| SIIF - Transfer | | | | 248,000,000 | 248,000,000 | | |
| Gas Tax administration | | | | 1,260,075 | 1,260,075 | | |
| Miscellaneous | | | | 32,350,000 | 32,533,690 | 183,690 | 0.6% |
| Total Revenues and Transfers | 164,655,620 | 182,920,288 | 18,264,669 | 2,729,288,957 | 2,835,925,983 | 106,637,026 | 3.9% |

* The General Fund cap for oil and gas taxes contains two tiers. The first tier of \$200.0 million was reached in January 2018. Additional oil taxes were allocated to the Tax Relief Fund until that fund received \$200.0 million, and then to the Budget Stabilization Fund until that fund reached its cap of \$75.0 million. The second tier of \$200 million was met in August so no more allocations will be made to the general fund during the 2017-19 biennium.

2017-19 REVISED REVENUE FORECAST

September 2018

Comparison to May 2017 Legislative Forecast for 2017-19 Biennium

| Tax Types | 2017-19 | 2017-19 | | Percent Change |
|--|------------------------|------------------------|----------------------------------|----------------|
| | Legislative Forecast | Revised Forecast | Change from Legislative Forecast | |
| Sales and Use Tax | \$1,701,747,285 | \$1,722,635,206 | \$20,887,921 | 1.2% |
| Motor Vehicle Excise Tax | 220,003,000 | 231,144,237 | 11,141,237 | 5.1% |
| Individual Income Tax | 698,728,000 | 757,683,125 | 58,955,125 | 8.4% |
| Corporate Income Tax | 102,088,415 | 164,894,170 | 62,805,755 | 61.5% |
| Insurance premium tax | 129,637,121 | 109,325,897 | (20,311,224) | -15.7% |
| Gaming tax | 7,301,480 | 6,528,321 | (773,159) | -10.6% |
| Cigarette and tobacco tax | 53,247,000 | 52,054,548 | (1,192,452) | -2.2% |
| Wholesale liquor tax | 18,083,000 | 17,877,575 | (205,425) | -1.1% |
| Coal conversion tax | 39,564,000 | 41,937,227 | 2,373,227 | 6.0% |
| Mineral leasing fees | 30,500,000 | 31,930,066 | 1,430,066 | 4.7% |
| Departmental collections | 81,983,864 | 83,429,676 | 1,445,812 | 1.8% |
| Interest income | 8,000,000 | 7,944,850 | (55,150) | -0.7% |
| Total Revenues before Transfers | \$3,090,883,165 | \$3,227,384,900 | \$136,501,735 | 4.4% |

2019-21 PRELIMINARY REVENUE FORECAST

September 2018

Comparison to September 2018 Revised Forecast for 2017-19 Biennium

| Tax Types | 2017-19 | 2019-21 | | Percent Change |
|---------------------------------|------------------|----------------------|------------------------------|----------------|
| | Revised Forecast | Preliminary Forecast | Change from Revised Forecast | |
| Sales and Use Tax | \$1,722,635,206 | \$1,894,204,000 | \$171,568,794 | 10.0% |
| Motor Vehicle Excise Tax | 231,144,237 | 245,972,000 | 14,827,763 | 6.4% |
| Individual Income Tax | 757,683,125 | 806,483,000 | 48,799,875 | 6.4% |
| Corporate Income Tax | 164,894,170 | 95,486,000 | (69,408,170) | -42.1% |
| Insurance premium tax | 109,325,897 | 105,500,000 | (3,825,897) | -3.5% |
| Gaming tax | 6,528,321 | 6,850,000 | 321,679 | 4.9% |
| Cigarette and tobacco tax | 52,054,548 | 48,281,000 | (3,773,548) | -7.2% |
| Wholesale liquor tax | 17,877,575 | 18,757,000 | 879,425 | 4.9% |
| Coal conversion tax | 41,937,227 | 38,032,000 | (3,905,227) | -9.3% |
| Mineral leasing fees | 31,930,066 | 32,000,000 | 69,934 | 0.2% |
| Departmental collections | 83,429,676 | 84,000,000 | 570,324 | 0.7% |
| Interest income | 7,944,850 | 8,200,000 | 255,150 | 3.2% |
| Total Revenues before Transfers | \$3,227,384,900 | \$3,383,765,000 | \$156,380,100 | 4.8% |

2017-19 BIENNIUM OIL REVENUES

Distributions from Gross Production and Extraction Taxes

Revised Forecast - September 2018

Comparison to May 2017 Legislative Forecast for 2017-19 Biennium

| ALLOCATION | 2017-19 May 2017 Legislative Forecast | 2017-19 ¹ | | Percent Change |
|--|---|------------------------------------|------------------------------|-------------------|
| | | September 2018 Revised Forecast | Change from Leg. Forecast | |
| Political Subdivisions | \$499,644,769 | \$666,578,370 | \$166,933,601 | 33.4% |
| Three Affiliated Tribes | 233,972,756 | 440,328,146 | 206,355,389 | 88.2% |
| Legacy Fund | 865,827,862 | 1,243,174,990 | 377,347,128 | 43.6% |
| Foundation Aid Stabilization Fund | 130,926,961 | 179,803,662 | 48,876,701 | 37.3% |
| Common Schools Trust Fund | 130,926,961 | 179,803,662 | 48,876,701 | 37.3% |
| Resources Trust Fund | 258,653,919 | 356,407,324 | 97,753,405 | 37.8% |
| Renewable Energy Development Fund | 3,000,000 | 3,000,000 | (0) | 0.0% |
| Energy Conservation Grant Fund | 200,000 | 200,000 | 0 | 0.0% |
| Oil and Gas Research Fund | 10,000,000 | 10,000,000 | 0 | 0.0% |
| Oil and Gas Impact Fund | 29,145,670 | 28,353,446 | (792,224) | -2.7% |
| North Dakota Outdoor Heritage Fund | 10,871,198 | 10,799,177 | (72,021) | -0.7% |
| Abandoned Well and Site Reclamation Fund | 8,435,599 | 8,399,588 | (36,010) | -0.4% |
| General Fund | 400,000,000 | 400,000,000 | 0 | 0.0% |
| Tax Relief Fund | 200,000,000 | 200,000,000 | 0 | 0.0% |
| Budget Stabilization Fund | 75,000,000 | 75,000,000 | 0 | 0.0% |
| State Disaster Relief Fund | 0 | 0 | 0 | 0.0% |
| Energy Impact Fund | 4,000,000 | 4,000,000 | 0 | 0.0% |
| Lignite Research Fund | 3,000,000 | 3,000,000 | 0 | 0.0% |
| Strategic Investment and Improvements Fund | 256,459,929 | 775,396,416 | 518,936,487 | 202.3% |
| TOTAL REVENUES | \$3,120,065,624 | \$4,584,244,781 | \$1,464,179,157 | 31.9% |

¹ The September 2018 revised forecast for the 2017-19 Biennium reflects actual revenue collections through June 30, 2018 and revised estimates for the remainder of the biennium. Fiscal Year 2019 estimates are based on an average North Dakota price of \$58.08 per barrel and production ending at 1.23 million barrels per day.

2019-21 BIENNIUM OIL REVENUES

Distributions from Gross Production and Extraction Taxes

Preliminary Forecast - September 2018

Comparison to September 2018 Revised Forecast for 2017-19 Biennium

| ALLOCATION | 2017-19 | 2019-21 ^{1/2} | | Percent Change |
|--|--|------------------------|----------------------------|----------------|
| | September 2018 Revised Forecast ^{1/1} | Preliminary Forecast | Change from Prior Biennium | |
| Political Subdivisions | \$666,578,370 | \$679,911,951 | \$13,333,581 | 2.0% |
| Three Affiliated Tribes | 440,328,146 | 463,632,654 | 23,304,508 | 5.3% |
| Legacy Fund | 1,243,174,990 | 1,309,762,247 | 66,587,257 | 5.4% |
| Foundation Aid Stabilization Fund | 179,803,662 | 193,100,610 | 13,296,949 | 7.4% |
| Common Schools Trust Fund | 179,803,662 | 193,100,610 | 13,296,949 | 7.4% |
| Resources Trust Fund | 356,407,324 | 382,001,221 | 25,593,897 | 7.2% |
| Renewable Energy Development Fund | 3,000,000 | 3,000,000 | 0 | 0.0% |
| Energy Conservation Grant Fund | 200,000 | 1,200,000 | 1,000,000 | 500.0% |
| Oil and Gas Research Fund | 10,000,000 | 10,000,000 | 0 | 0.0% |
| Oil and Gas Impact Fund | 28,353,446 | 5,000,000 | (23,353,446) | -82.4% |
| North Dakota Outdoor Heritage Fund | 10,799,177 | 31,539,766 | 20,740,589 | 192.1% |
| Abandoned Well and Site Reclamation Fund | 8,399,588 | 15,000,000 | 6,600,412 | 78.6% |
| General Fund | 400,000,000 | 300,000,000 | (100,000,000) | -25.0% |
| Tax Relief Fund | 200,000,000 | 200,000,000 | 0 | 0.0% |
| Budget Stabilization Fund | 75,000,000 | 75,000,000 | 0 | 0.0% |
| State Disaster Relief Fund | 0 | 0 | 0 | |
| Energy Impact Fund | 4,000,000 | 0 | (4,000,000) | -100.0% |
| Lignite Research Fund | 3,000,000 | 3,000,000 | 0 | 0.0% |
| Strategic Investment and Improvements Fund | 775,396,416 | 964,257,750 | 188,861,334 | 24.4% |
| TOTAL REVENUES | \$4,584,244,781 | \$4,829,506,809 | \$245,262,029 | 5.1% |

^{1/1} The September 2018 revised forecast for the 2017-19 Biennium reflects actual revenue collections through June 30, 2018 and revised estimates for the remainder of the biennium.

^{1/2} Based on current law.

Note: Fiscal Year 2019 estimates are based on an average North Dakota price of \$58.08 per barrel and production ending at 1.23 million barrels per day. 2019-21 Biennium estimates are based on an average North Dakota price of \$53.00 for both years of the biennium. Production is estimated to increase over the biennium ending at 1.31 million barrels per day.

**Anticipated Agency Deficiency Appropriations
for 2017-2019 Biennium**

| Agency No. | Agency Name | Requested Amount of Deficiency | Explanation |
|------------------------|--------------------|---------------------------------------|---|
| 110 | OMB | \$408,000 | Judgement from Comstock lawsuit. Required to be paid by OMB per NDCC 32-12-04 |
| 540 | Adjutant General | 1,188,270 | To repay loan from BND used to cover the state's share of disaster costs do to the 2017 flood |
| 540 | Adjutant General | 12,812,532 | To repay loan for DAPL costs |
| 540 | Adjutant General | 1,500,000 | To repay loan for emergency hay operation from 2017 |
| 701 | Historical Society | 280,000 | Lawsuit related expenses. |
| | | | |
| | | | |
| ESTIMATED TOTAL | | \$16,188,802 | |

**Anticipated General Fund Turnback
for 2017-2019 Biennium**

| Agency No. | Agency Name | Estimated Turnback | Explanation |
|------------|------------------------|---------------------|---------------------------------------|
| 101 | Governor's office | \$265,000 | Governor's salary not taken |
| 201 | DPI | 11,300,000 | Excess funding from State student aid |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | ESTIMATED TOTAL | \$11,565,000 | |

Budget Extension and Meeting Data 2019-2021

| Agcy No. | Agency Name | Date Request Extended to | Date Originally Submitted |
|----------|-------------------------------|--------------------------|---------------------------|
| 101 | Office of the Governor | 10/1/2018 | |
| 108 | Secretary of State | 8/27/2018 | 8/27/2018 |
| 110 | OMB | 9/14/2018 | |
| 112 | ITD | 9/21/2018 | |
| 117 | State Auditor | 7/16/2018 | 7/16/2018 |
| 120 | State Treasurer | 7/20/2018 | 7/19/2018 |
| 125 | Attorney General | 9/10/2018 | |
| 127 | Tax Department | 8/15/2018 | 8/9/2018 |
| 140 | Admin Hearings | 8/3/2018 | 8/3/2018 |
| 150 | Legislative Assembly | | |
| 160 | Legislative Council | | |
| 180 | Judicial Branch | | |
| 188 | Indigents Council | 8/15/2018 | 8/9/2018 |
| 190 | RIO | 7/31/2018 | 7/13/2018 |
| 192 | PERS | 8/15/2018 | 8/15/2018 |
| 201 | Public Instruction | 9/30/2018 | |
| 215 | ND University System | 9/6/2018 | |
| 226 | Dept of Trust Lands | 8/31/2018 | 8/31/2018 |
| 227 | BSC | 8/31/2018 | 8/28/2018 |
| 228 | Lake Region | 8/31/2018 | 8/28/2018 |
| 229 | Williston State | 8/31/2018 | 8/31/2018 |
| 230 | UND | 8/31/2018 | 8/30/2018 |
| 232 | UND Medical Center | 8/31/2018 | 8/29/2018 |
| 235 | NDSU | 8/31/2018 | 8/31/2018 |
| 238 | ND College of Science | 8/31/2018 | 8/28/2018 |
| 239 | DSU | 8/31/2018 | 8/30/2018 |
| 240 | Mayville | 8/31/2018 | 8/31/2018 |
| 241 | Minot | 8/31/2018 | 8/28/2018 |
| 242 | Valley City | 8/31/2018 | 8/29/2018 |
| 243 | Dakota College-Bottineau | 8/31/2018 | 8/28/2018 |
| 244 | ND Forest Service | 8/31/2018 | 8/16/2018 |
| 250 | State Library | | 7/11/2018 |
| 252 | School for the Deaf | 8/1/2018 | 8/1/2018 |
| 253 | School for the Blind | 8/9/2018 | 8/1/2018 |
| 270 | Career & Tech Educ | 8/17/2018 | 8/14/2018 |
| 301 | Department of Health | 8/31/2018 | 8/15/2018 |
| 303 | Dept of Environmental Quality | 8/31/2018 | 8/15/2018 |
| 313 | ND Veterans Home | 7/27/2018 | 7/27/2018 |

| Agcy No. | Agency Name | Date Request Extended to | Date Originally Submitted |
|-----------------|--------------------------|---------------------------------|----------------------------------|
| 316 | Indian Affairs | 7/20/2018 | 7/20/2018 |
| 321 | Veterans Affairs | 7/31/2018 | 7/31/2018 |
| 325 | Human Services | 9/21/2018 | |
| 360 | Protect & Advocacy | 8/16/2018 | 8/16/2018 |
| 380 | Job Service ND | 8/31/2018 | 8/31/2018 |
| 401 | Insurance Dept | 8/31/2018 | 8/31/2018 |
| 405 | Industrial Comm | 8/22/2018 | 8/22/2018 |
| 406 | Dept of Labor&Hum Rights | 8/24/2018 | 8/24/2018 |
| 408 | Public Service Comm | 8/3/2018 | 8/3/2018 |
| 412 | Aeronautics Comm | 7/20/2018 | 7/19/2018 |
| 413 | Financial Institutions | 7/27/2018 | 7/27/2018 |
| 414 | Securities Comm | 8/8/2018 | 8/8/2018 |
| 471 | Bank of ND | 9/21/2018 | 8/31/2018 |
| 473 | Housing Finance | 8/15/2018 | 8/15/2018 |
| 475 | ND Mill & Elevator | 9/15/2018 | |
| 485 | Workforce Safety & Ins | 8/3/2018 | 8/3/2018 |
| 504 | ND Highway Patrol | 8/3/2018 | 8/3/2018 |
| 530 | Corrections and Rehab | 10/1/2018 | |
| 540 | Adjutant General | 9/17/2018 | |
| 601 | Dept of Commerce | 9/19/2018 | |
| 602 | Dept of Agriculture | 8/10/2018 | 7/23/2018 |
| 627 | Upper Great Plains | 8/31/2018 | 8/20/2018 |
| 628 | Branch Research Centers | 8/31/2018 | 8/29/2018 |
| 630 | NDSU Extension | 8/31/2018 | 8/28/2018 |
| 638 | Northern Crops | 8/31/2018 | 8/27/2018 |
| 640 | NDSU Main Research | 8/31/2018 | 8/30/2018 |
| 649 | Agronomy Seed Farm | 8/31/2018 | 8/16/2018 |
| 665 | ND State Fair | 8/6/2018 | 8/6/2018 |
| 670 | ND Racing Commission | 7/17/2018 | 7/16/2018 |
| 701 | Historical Society | 8/20/2018 | 8/20/2018 |
| 709 | Council on the Arts | | 7/13/2018 |
| 720 | Game and Fish Dept | 9/7/2018 | |
| 750 | Parks and Rec | 8/8/2018 | 8/6/2018 |
| 770 | Water Commission | 9/14/2018 | |
| 801 | Dept of Transportation | 9/30/2018 | |

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2019-21 General and Special Fund Budget Reductions

| BU | Name | 2019-21 General Fund Budget Reduction (5% or 10%) | 2019-21 Optional 3% General Fund Budget Reduction | 2019-21 Special Fund Budget Reduction (5% or 10%) |
|-------|------------------------|---|---|---|
| 10100 | Governor's Office | (200,388) | (120,233) | |
| 10800 | Secretary of State | (580,873) | (174,262) | (132,075) |
| 11000 | OMB | (3,005,485) | (901,645) | (943,409) |
| 11200 | ITD | (2,053,233) | (615,970) | (16,276,186) |
| 11700 | Auditor's Office | (949,861) | (284,958) | (97,410) |
| 12000 | Treasurer | (87,370) | (52,422) | |
| 12500 | Attorney General | (4,392,983) | (1,317,895) | (2,075,638) |
| 12700 | Tax Dept. | (2,850,430) | (855,129) | |
| 14000 | OAH | | | (145,932) |
| 18800 | Indigent Defense | (1,798,388) | (539,516) | (95,987) |
| 19000 | RIO | | | (534,005) |
| 19200 | PERS | | | (925,839) |
| 20100 | DPI | (2,624,473) | (787,342) | (93,660) |
| 21500 | NDUS | (4,623,466) | (1,387,040) | (2,540,563) |
| 22600 | Land Dept. | | | (788,127) |
| 22700 | BSC | N/A | N/A | N/A |
| 22800 | Lake Region | N/A | N/A | N/A |
| 22900 | Williston State | N/A | N/A | N/A |
| 23000 | UND | N/A | N/A | N/A |
| 23200 | UND Med Center | N/A | N/A | N/A |
| 23500 | NDSU | N/A | N/A | N/A |
| 23800 | NDSCS | N/A | N/A | N/A |
| 23900 | DSU | N/A | N/A | N/A |
| 24000 | Mayville State | N/A | N/A | N/A |
| 24100 | Minot State | N/A | N/A | N/A |
| 24200 | VCSU | N/A | N/A | N/A |
| 24300 | Dakota College | N/A | N/A | N/A |
| 24400 | ND Forest Service | (221,321) | (132,793) | (1,065,075) |
| 25000 | State Library | (280,915) | (168,549) | (4,593) |
| 25200 | School for the Deaf | (748,853) | (224,656) | (105,673) |
| 25300 | School for the Blind | (219,707) | (131,824) | (53,962) |
| 27000 | CTE | (933,915) | (280,174) | (7,749) |
| 30100 | Health | (5,635,266) | (1,690,580) | (2,399,461) |
| 30500 | Tobacco and Prevention | | | |
| 31300 | Vet's Home | (595,144) | (178,543) | (1,819,409) |
| 31600 | Indian Affairs | (55,606) | (33,363) | |
| 32100 | Vet's Affairs | (56,828) | (34,097) | |
| 32500 | DHS | (32,484,662) | (9,745,399) | (6,086,540) |
| 36000 | Protection & Advocacy | (147,950) | (88,770) | |
| 38000 | Job Service | (22,290) | (13,374) | (52,362) |
| 40100 | Insurance | | | (2,517,410) |
| 40500 | Industrial Commission | (2,540,899) | (762,270) | (189,598) |
| 40600 | Labor | (115,199) | (69,120) | |
| 40800 | PSC | (663,076) | (198,923) | (79,483) |
| 41200 | Aeronautics | (45,000) | (27,000) | (448,021) |

| BU | Name | 2019-21 General Fund Budget Reduction (5% or 10%) | 2019-21 Optional 3% General Fund Budget Reduction | 2019-21 Special Fund Budget Reduction (5% or 10%) |
|-------|-------------------------------|---|---|---|
| 41300 | Banking & Finance | | | (840,991) |
| 41400 | Securities | (109,236) | (65,541) | (8,500) |
| 47100 | BND | | | (5,929,920) |
| 47300 | Housing Finance | | | (1,328,541) |
| 47500 | Mill and Elevator | | | (6,821,352) |
| 48500 | WSI | | | (6,347,306) |
| 50400 | Highway Patrol | (4,252,743) | (1,275,823) | (828,207) |
| 53000 | DOCR | (20,617,803) | (6,185,341) | (2,712,194) |
| 54000 | Adjutant General | (2,588,642) | (776,593) | (1,249,030) |
| 60100 | Commerce | (3,034,268) | (910,280) | (1,527,859) |
| 60200 | Dept. of Agriculture | (910,910) | (273,273) | (899,834) |
| 62700 | UGPTI | (172,159) | (103,295) | (613,885) |
| 62800 | REC's | (1,700,560) | (510,168) | (2,028,169) |
| 63000 | Extension | (2,563,332) | (769,000) | (2,664,669) |
| 63800 | NCI | (94,345) | (56,607) | (87,792) |
| 64000 | Main Research Center | (4,955,742) | (1,486,722) | (5,908,483) |
| 64900 | Agronomy | | | (76,806) |
| 66500 | State Fair | (25,783) | (15,470) | |
| 67000 | Racing Commission | (18,981) | (11,389) | (8,128) |
| 70100 | Historical Society | (1,500,699) | (450,210) | (50,000) |
| 70900 | Council on the Arts | (78,244) | (46,946) | (5,576) |
| 72000 | Game & Fish | | | (4,500,503) |
| 75000 | Parks & Rec | (1,465,428) | (439,628) | (1,327,380) |
| 77000 | Water Commission | | | (29,879,959) |
| 80100 | DOT | | | (59,600,550) |
| | Executive Branch Total | (112,022,451) | (34,192,132) | (174,723,798) |
| 15000 | Legislative Assembly | (1,415,917) | (424,775) | |
| 16000 | Legislative Council | (1,189,114) | (356,734) | (3,500) |
| 18000 | Supreme Court | (10,225,777) | (3,067,733) | (99,135) |
| | Legis. & Judicial Total | (12,830,808) | (3,849,242) | (102,635) |
| | Combined Total | (124,853,259) | (38,041,374) | (174,826,433) |