

State Auditor - Budget No. 117
House Bill No. 1004
Base Level Funding Changes

	House Version				Senate Version				Conference Committee Version			
	FTE Positions	General Fund	Other Funds	Total	FTE Positions	General Fund	Other Funds	Total	FTE Positions	General Fund	Other Funds	Total
2021-23 Biennium Base Level	58.00	\$10,106,860	\$4,173,178	\$14,280,038	58.00	\$10,106,860	\$4,173,178	\$14,280,038	58.00	\$10,106,860	\$4,173,178	\$14,280,038
2021-23 Ongoing Funding Changes												
Base payroll changes		(\$126,478)	(\$90,826)	(\$217,304)		(\$126,478)	(\$90,826)	(\$217,304)		(\$126,478)	(\$90,826)	(\$217,304)
Salary increase		181,401	88,169	269,570		190,814	93,225	284,039		190,814	93,225	284,039
Salary increase - Market equity				0				0				0
Health insurance increase		1,890	932	2,822		1,890	932	2,822		1,890	932	2,822
Removes 4 FTE Higher Education Division audit positions	(4.00)	(854,231)		(854,231)	(4.00)	(854,231)		(854,231)	(4.00)	(854,231)		(854,231)
Adds 4 FTE Local Government Division audit positions, including salaries and wages and operating expenses. (The House added 2 FTE audit positions.)	2.00		372,229	372,229	8.00		1,525,540	1,525,540	8.00		1,525,540	1,525,540
Removes 2 vacant FTE auditor IV positions, including salaries and wages and operating expenses	(2.00)	(359,972)		(359,972)	0.00	0		0	(1.00)	(175,525)		(175,525)
Adjusts base budget operating expenses, including general fund savings of \$79,368 related to the elimination of the Higher Education Division		(29,977)	122,700	92,723		(29,977)	122,700	92,723		(29,977)	122,700	92,723
Adds funding for proposed Capitol grounds rent proposal				0				0				0
Adds funding for Microsoft Office 365 licensing expenses		5,757	1,403	7,160		5,757	1,403	7,160		5,757	1,403	7,160
Total ongoing funding changes	(4.00)	(\$1,181,610)	\$494,607	(\$687,003)	4.00	(\$812,225)	\$1,652,974	\$840,749	3.00	(\$987,750)	\$1,652,974	\$665,224
One-time funding items												
No one-time funding items	0.00	\$0	\$0	\$0	0.00	\$0	\$0	\$0	0.00	\$0	\$0	\$0
Total one-time funding changes	(4.00)	(\$1,181,610)	\$494,607	(\$687,003)	4.00	(\$812,225)	\$1,652,974	\$840,749	3.00	(\$987,750)	\$1,652,974	\$665,224
Total Changes to Base Level Funding												
2021-23 Total Funding	54.00	\$8,925,250	\$4,667,785	\$13,593,035	62.00	\$9,294,635	\$5,826,152	\$15,120,787	61.00	\$9,119,110	\$5,826,152	\$14,945,262

Total ongoing changes as a percentage of base level	(6.9%)	(11.7%)	11.9%	(4.8%)	6.9%	(8.0%)	39.6%	5.9%	5.2%	(9.8%)	39.6%	4.7%
Total changes as a percentage of base level	(6.9%)	(11.7%)	11.9%	(4.8%)	6.9%	(8.0%)	39.6%	5.9%	5.2%	(9.8%)	39.6%	4.7%

Other Sections in State Auditor - Budget No. 117

	House Version				Senate Version				Conference Committee Version			
Salary of the State Auditor	Section 3 provides the statutory changes necessary to increase the State Auditor's salary from the current salary of \$110,582 to \$112,241 (1.5 percent) in fiscal year 2022 and to \$113,925 (1.5 percent) in fiscal year 2023.				Section 3 is amended to provide the statutory changes necessary to increase the State Auditor's salary from the current salary of \$110,582 to \$112,241 (1.5 percent) in fiscal year 2022 and to \$114,486 (2 percent) in fiscal year 2023.				Section 3 is amended to provide the statutory changes necessary to increase the State Auditor's salary from the current salary of \$110,582 to \$112,241 (1.5 percent) in fiscal year 2022 and to \$114,486 (2 percent) in fiscal year 2023. The same as the Senate version.			

Political subdivision audit fees

Section 4 is added to increase the:

- Threshold for political subdivisions to provide an annual report in lieu of an audit from \$300,000 of annual receipts to \$750,000 of annual receipts;
- Hourly fee for the review of political subdivision annual reports from \$80 per hour to \$86 per hour;
- Hourly fee for the review of political subdivision audit reports and workpapers from \$80 per hour to \$86 per hour;
- Maximum fee for review of political subdivision audit reports and workpapers from \$500 per review to \$600 per review.

Section 4 is added to increase the:

- Threshold for political subdivisions to provide an annual report in lieu of an audit from \$300,000 of annual receipts to \$750,000 of annual receipts;
- Hourly fee for the review of political subdivision annual reports from \$80 per hour to \$86 per hour;
- Hourly fee for the review of political subdivision audit reports and workpapers from \$80 per hour to \$86 per hour;
- Maximum fee for review of political subdivision audit reports and workpapers from \$500 per review to \$600 per review.

Occupational and professional board audit fees

Section 5 is added to increase the hourly fee for the review of occupational and professional board annual reports from \$50 per hour to \$86 per hour, the same as the Senate version.