

21.0263.01001
Title.

Prepared by the Legislative Council staff for
the House Appropriations - Government
Operations Division Committee
February 17, 2021

Fiscal No. 1

PROPOSED AMENDMENTS TO HOUSE BILL NO. 1004

Page 1, line 1, after "auditor" insert "and to amend and reenact section 54-10-10 of the North Dakota Century Code, relating to the salary of the state auditor"

Page 1, replace lines 8 through 16 with:

	<u>Base Level</u>	<u>Adjustments or Enhancements</u>	<u>Appropriation</u>
Salaries and wages	\$12,668,218	(\$787,730)	\$11,880,488
Operating expenses	1,161,820	100,727	1,262,547
Information technology consultants	<u>450,000</u>	<u>0</u>	<u>450,000</u>
Total all funds	\$14,280,038	(\$687,003)	\$13,593,035
Less estimated income	<u>4,173,178</u>	<u>494,607</u>	<u>4,667,785</u>
Total general fund	\$10,106,860	(\$1,181,610)	\$8,925,250
Full-time equivalent positions	58.00	(4.00)	54.00"

Page 1, after line 21, insert:

"SECTION 3. AMENDMENT. Section 54-10-10 of the North Dakota Century Code is amended and reenacted as follows:

54-10-10. Salary of state auditor.

The annual salary of the state auditor is one hundred ~~seventwelve~~ thousand ~~eighttwo~~ hundred ~~eighty-five~~ ~~forty-one~~ dollars through June 30, ~~2020~~2022, and one hundred ~~tenthirteen~~ thousand ~~five~~ ~~nine~~ hundred ~~eighty-two~~ ~~twenty-five~~ dollars thereafter."

Renumber accordingly

STATEMENT OF PURPOSE OF AMENDMENT:

House Bill No. 1004 - State Auditor - House Action

	Base Budget	House Changes	House Version
Salaries and wages	\$12,668,218	(\$787,730)	\$11,880,488
Operating expenses	1,161,820	100,727	1,262,547
Information technology consultants	450,000		450,000
<hr/>			
Total all funds	\$14,280,038	(\$687,003)	\$13,593,035
Less estimated income	<u>4,173,178</u>	<u>494,607</u>	<u>4,667,785</u>
General fund	\$10,106,860	(\$1,181,610)	\$8,925,250
<hr/>			
FTE	58.00	(4.00)	54.00

Department 117 - State Auditor - Detail of House Changes

	Adjusts Funding for Base Payroll Changes ¹	Adds Funding for Salary and Benefit Increases ²	Removes Higher Education Division Audit Positions ³	Adds Local Government Division Audit Positions ⁴	Removes Auditor IV Positions ⁵	Adjusts Funding for Operating Expenses ⁶
Salaries and wages	(\$217,304)	\$272,392	(\$854,231)	\$351,385	(\$339,972)	\$92,723
Operating expenses				20,844	(20,000)	
Information technology consultants						
Total all funds	(\$217,304)	\$272,392	(\$854,231)	\$372,229	(\$359,972)	\$92,723
Less estimated income	(90,826)	89,101	0	372,229	0	122,700
General fund	(\$126,478)	\$183,291	(\$854,231)	\$0	(\$359,972)	(\$29,977)
FTE	0.00	0.00	(4.00)	2.00	(2.00)	0.00

	Adds Funding for Microsoft Office 365 License Expenses ⁷	Total House Changes
Salaries and wages	\$7,160	(\$787,730)
Operating expenses		100,727
Information technology consultants		
Total all funds	\$7,160	(\$687,003)
Less estimated income	1,403	494,607
General fund	\$5,757	(\$1,181,610)
FTE	0.00	(4.00)

¹ Funding is adjusted for base payroll changes.

² The following funding is added for 2021-23 biennium salary adjustments of 1.5 percent on July 1, 2021, and July 1, 2022, with a minimum monthly increase of \$100 and a maximum monthly increase of \$250 for both years, and increases in health insurance premiums from \$1,427 to \$1,429 per month:

	General Fund	Other Funds	Total
Salary increase	\$181,401	\$88,169	\$269,570
Health insurance increase	1,890	932	2,822
Total	\$183,291	\$89,101	\$272,392

³ Four FTE Higher Education Division audit positions are removed.

⁴ Two FTE Local Government Division audit positions, including salaries and wages and operating expenses, are added.

⁵ Two vacant FTE auditor IV positions and related salaries and wages and operating expenses are removed.

⁶ Funding is adjusted for various operating expenses, including a general fund reduction of \$79,368 related to the elimination of the Higher Education Division.

⁷ Funding is added for Microsoft Office 365 licensing expenses.

This amendment also adds a section 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 \$113,925 (1.5 percent) in fiscal year 2023.