State Auditor - Budget No. 117 Senate Bill No. 2004 Base Level Funding Changes

Total ongoing funding changes	Adds funding for operating expenses related to a new Capitol space rent model	Adds funding for operating expenses related to ITD rate increases	Increases funding, including funding from federal and special funds, for operating costs related to audit software upgrades	Adds funding from special funds in the agency's operating fund, for operating costs related to additional local government auditors	Adds funding, including funding from special funds in the agency's operating fund, for temporary salaries for internships	Adds funding for 1 FTE education coordinator position	Adds funding from special funds in the agency's operating fund for 4 FTE local government auditor I positions	Adds funding from special funds in the agency's operating fund for 2 FTE local government auditor II positions	Adds funding from special funds in the agency's operating fund for 1 FTE local government audit manager position	Adds salary equity funding for elected officials	Health insurance increase	Salary increase	Base budget transfer of \$17,593 from operating expenses to salaries and wages	2023-25 Ongoing Funding Changes Cost to continue salary increase	2023-25 Biennium Base Level			Base Level Funding Changes
7.00	, u		-				4.00	2.00	1.00						61.00	FTE Positions		
\$1,311,841	178,228	11,103	54,298		250,000						177,018	578,161		\$63,033	\$9,119,110	General Fund		Executive Budge
\$2,403,535		6,566	61,266	126,500	250,000		703,940	415,480	308,364		82,304	425,488		\$23,627	\$5,826,152	Other Funds		Executive Budget Recommendation
\$3,715,376	178,228	17,669	115,564	126,500	500,000	0	703,940	415,480	308,364	0	259,322	1,003,649	0	\$86,660	\$14,945,262	Total		ii
8.00				1		1.00	4.00	2.00	1.00		×				61.00	FTE Positions		
\$1,416,135	178,228	11,103	54,298		250,000	218,672				26,748	181,090	432,963		\$63,033	\$9,119,110	General Fund		Senate Version
\$2,298,579	*	6,566	61,266	126,500	250,000		703,940	415,480	308,364		84,197	318,639		\$23,627	\$5,826,152	Other Funds		/ersion
\$3,714,714	178,228	17,669	115,564	126,500	500,000	218,672	703,940	415,480	308,364	26,748	265,287	751,602	0	\$86,660	\$14,945,262	Total		
1.00						1.00									0.00	FTE Positions		Se
\$104,294						218,672				26,748	4,072	(145,198)			\$0	General Fund	ease (Decrease)	nate Changes to
(\$104,956)											1,893	(106,849)			\$0	Other Funds	ncrease (Decrease) - Executive Budget	Senate Changes to Executive Budget
(\$662)	0	0	0	0	0	218,672	0	0	0	26,748	5,965	(252,047)	0	\$0	\$0	Total	et	

Deficiency Appropriation - Refund of Audit Fees		Other Sections in State Auditor - Budget No. 117	Total ongoing changes as a percentage of base level Total changes as a percentage of base level	2023-25 Total Funding Federal funds included in other funds	Total Changes to Base Level Funding	Total one-time funding changes	Adds one-time funding for capital costs related to the replacement of equipment over \$5,000	Adds one-time funding for costs related to audit software upgrades	related to travel and professional development inflationary increases	Adds one-time funding, including funding from federal and special funds for operating expenses	One-Time Funding Items Adds one-time funding for operating expenses related to local government auditor positions
	_		11.5% 11.5%	68.00	7.00	0.00					
	Executive Budget Recommendation		14.4% 15.9%	\$10,566,501	\$1,447,391	\$135,550	25,000	45,550		44,000	\$21,000
	Recommendation		41.3% 41.9%	\$8,266,687 \$1,482,390	\$2,440,535	\$37,000				\$37,000	
			24.9% 26.0%	\$18,833,188	\$3,887,926	\$172,550	25,000	45,550	1	81,000	\$21,000
Section 3 provides a State Auditor to provi fees exceeded 1 per ended June 30, 2023.			13.1% 13.1%	69.00	8.00	0.00					
Section 3 provides a deficiency appropriation of \$24,358 to the State Auditor to provide refunds to local governments whose audit fees exceeded 1 percent of their revenues during the biennium ended June 30, 2023.	Senate Version		15.5% 17.0%	\$10,670,795	\$1,551,685	\$135,550	25,000	45,550		44,000	21,000
appropriation of o local government revenues during			39.5% 40.1%	\$8,161,731 \$1,463,177	\$2,335,579	\$37,000				37,000	
\$24,358 to the nts whose audit g the biennium		r		24.9% 26.0%	\$18,832,526	\$3,887,264	\$172,550	25,000	45,550	1	81,000
				1.00	1.00	0.00					
				\$104,294	\$104,294	\$0					
				(\$104,956) (\$19,213)	(\$104,956)	\$0					
				(\$662)	(\$662)	\$0	0	0		0	0

Emergency

Salary of the State Auditor

Section 2 would provide the statutory changes to increase the State Auditor's salary. The State Auditor's annual salary would increase from the current level of \$114,486 to \$121,355, effective July 1, 2023, and to \$126,209, effective July 1, 2024, to reflect state employee salary increases of up to 6 percent effective July 1, 2023, and 4 percent effective July 1, 2024.

Section 5 declares the deficiency appropriation in Section 3 to be an emergency measure.

Section 4 provides the statutory changes necessary to increase the State Auditor's annual salary to \$130,000 (13.6 percent) effective July 1, 2023, and to \$135,200 (4 percent) effective July 1, 2024.