

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

	Executive Budget Recommendation				Senate Version			
	FTE Positions	General Fund	Other Funds	Total	FTE Positions	General Fund	Other Funds	Total
<b>2023-25 Biennium Base Level</b>	61.00	\$9,119,110	\$5,826,152	\$14,945,262	61.00	\$9,119,110	\$5,826,152	\$14,945,262
<b>2023-25 Ongoing Funding Changes</b>								
Cost to continue salary increase		\$63,033	\$23,627	\$86,660				\$0
Base budget transfer of \$17,593 from operating expenses to salaries and wages				0				\$0
Salary increase		578,161	425,488	1,003,649				0
Health insurance increase		177,018	82,304	259,322				0
Adds funding from special funds in the agency's operating fund for 1 FTE local government auditor manager position	1.00		308,364	308,364				0
Adds funding from special funds in the agency's operating fund for 2 FTE local government auditor II positions	2.00		415,480	415,480				0
Adds funding from special funds in the agency's operating fund for 4 FTE local government auditor I positions	4.00		703,940	703,940				0
Adds funding, including funding from special funds in the agency's operating fund, for temporary salaries for internships		250,000	250,000	500,000				0
Adds funding from special funds in the agency's operating fund for operating costs related to additional local government auditors			126,500	126,500				0
Increases funding, including funding from federal and special funds, for operating costs related to audit software upgrades		54,298	61,266	115,564				0
Adds funding for operating expenses related to ITD rate increases		11,103	6,566	17,669				0
Adds funding for operating expenses related to a new Capitol space rent model		178,228		178,228				0
<b>Total ongoing funding changes</b>	<b>7.00</b>	<b>\$1,311,841</b>	<b>\$2,403,535</b>	<b>\$3,715,376</b>	<b>0.00</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

*equity - for increased cost of living*

**One-Time Funding Items**

Adds one-time funding for operating expenses related to local government auditor positions	\$21,000			\$21,000				0
Adds one-time funding, including funding from federal and special funds, for operating expenses related to travel and professional development inflationary increases	44,000		\$37,000	81,000				0

Adds one-time funding for costs related to audit software upgrades	45,550			45,550				0
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Adds one-time funding for capital costs related to the replacement of equipment over \$5,000	25,000			25,000				0
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Total one-time funding changes	0.00	\$135,550	\$37,000	\$172,550	0.00	\$0	\$0	\$0
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<b>Total Changes to Base Level Funding</b>	7.00	\$1,447,391	\$2,440,535	\$3,887,926	0.00	\$0	\$0	\$0
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<b>2023-25 Total Funding</b>	68.00	\$10,566,501	\$8,266,687	\$18,833,188	61.00	\$9,119,110	\$5,826,152	\$14,945,262
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<i>Federal funds included in other funds</i>			\$1,482,390				\$1,372,960	
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<i>Total ongoing changes as a percentage of base level</i>	11.5%				0.0%			0.0%
<i>Total changes as a percentage of base level</i>	11.5%				0.0%			0.0%

**Other Sections in State Auditor - Budget No. 117**

Salary of the State Auditor								
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**Executive Budget Recommendation**

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.

**Senate Version**

	0.00	\$0	\$0	\$0	0.0%	\$0	\$0	\$0
	0.00	\$0	\$0	\$0	0.0%	\$0	\$0	\$0
	61.00	\$9,119,110	\$5,826,152	\$14,945,262	0.0%	\$0	\$0	\$0
			\$1,372,960					