

**State Auditor - Budget No. 117  
Agency Worksheet - House Bill No. 1004**

Legislative Council

	Burgum Budget				Armstrong Budget				Armstrong Budget Compared to Burgum Budget				
	FTE Positions	General Fund	Other Funds	Total	FTE Positions	General Fund	Other Funds	Total	FTE Positions	General Fund	Other Funds	Total	
<b>2025-27 Ongoing Funding Changes</b>													
Base payroll changes	65.00	\$10,310,849	\$6,486,821	\$16,797,670	65.00	\$10,310,849	\$6,486,821	\$16,797,670	0.00	\$0	\$0	\$0	\$0
Salary increase		460,214	(290,202)	750,416		\$41,001	(\$40,050)	\$951					
Health insurance increase		228,200	159,140	387,340		376,213	237,448	613,661					
Adds funding to replace the 2023-25 biennium new FTE pool		218,672	739,760	958,432		228,201	159,140	387,341					
Adds funding to replace the 2023-25 biennium vacant FTE pool		375,577	276,409	651,986		218,672	739,760	958,432					
Increases funding for cost to continue salaries		152,187	67,801	219,988		375,577	276,409	651,986					
Adjusts the funding source for 2 FTE positions from special funds to the general fund		412,845	(412,845)	0		152,187	67,801	219,988					
Adds funding for 1 FTE mineral royalty auditor and related operating expenses	1.00		104,202	104,202	1.00	412,845	(412,845)	0					
Increases funding for operating expenses related to IT rate increases		49,485	31,133	80,618		104,202	104,202	208,404					
Adjusts funding for cost to continue operating expenses, including rent, IT, travel, and professional development		(139,783)	59,970	(79,813)		49,485	31,133	80,618					
Increases funding for IT consultants for security assessments		45,000	90,000	135,000		(139,783)	59,970	(79,813)					
Total ongoing funding changes	1.00	\$1,843,398	\$1,365,722	\$3,209,120	1.00	\$1,759,398	\$1,312,968	\$3,072,366	0.00	(\$84,000)	(\$52,754)	(\$136,754)	
<b>One-Time Funding Items</b>													
Adds one-time funding for operating expenses related to 1 FTE mineral royalty auditor			\$3,000	\$3,000			\$3,000	\$3,000					\$0
Adds one-time funding for operating expenses related to a peer review required every 3 years		\$25,000		25,000		\$25,000		25,000					0
Adds one-time funding for operating expenses related to migrating to new audit software		25,200	10,800	36,000		25,200	10,800	36,000					0
Total one-time funding changes	0.00	\$50,200	\$13,800	\$64,000	0.00	\$50,200	\$13,800	\$64,000	0.00	\$0	\$0	\$0	\$0
<b>Total Changes to Base Level Funding</b>	1.00	\$1,893,598	\$1,379,522	\$3,273,120	1.00	\$1,809,598	\$1,326,768	\$3,136,366	0.00	(\$84,000)	(\$52,754)	(\$136,754)	
<b>2025-27 Total Funding</b>	66.00	\$12,204,447	\$7,866,343	\$20,070,790	66.00	\$12,120,447	\$7,813,589	\$19,934,036	0.00	(\$84,000)	(\$52,754)	(\$136,754)	
<i>Federal funds included in other funds</i>			\$1,797,802				\$1,785,995				(\$11,807)		

Total ongoing changes - Percentage of base level  
Total changes - Percentage of base level

1.5% 17.9% 21.1% 19.1% 1.5% 17.1% 20.2% 18.3% N/A N/A N/A N/A  
1.5% 18.4% 21.3% 19.5% 1.5% 17.6% 20.5% 18.7% N/A N/A N/A N/A