

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

Legislative Council

	Armstrong Executive Budget				House Version				House Compared to Executive Budget			
	FTE Positions	General Fund	Other Funds	Total	FTE Positions	General Fund	Other Funds	Total	FTE Positions	General Fund	Other Funds	Total
2025-27 Biennium Base Level												
2025-27 Ongoing Funding Changes												
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
Salary increase		\$41,001	(\$40,050)	\$951		\$41,001	(\$40,050)	\$951				\$0
Health insurance increase		376,213	237,448	613,661		376,213	194,245	570,458			(\$43,203)	(\$43,203)
Adds funding to replace the 2023-25 biennium new FTE pool		228,201	159,140	387,341		228,201	129,115	357,316			(30,025)	(30,025)
Adds funding to replace the 2023-25 biennium vacant FTE pool		218,672	739,760	958,432		218,672	739,760	958,432				0
Adds funding for 1 FTE mineral royalty auditor and related operating expenses	1.00			104,202				0	(1.00)	(\$140,303)	(89,736)	(230,039)
Increases funding for cost to continue salaries		152,187	67,801	219,988		(140,303)	(89,736)	(230,039)		(\$152,187)	(67,801)	(219,988)
Adjusts the funding source for 2 FTE positions from special funds to the general fund		412,845	(412,845)	0		412,845	(412,845)	0				0
Removes FTE fiscal services local government audit positions				0	(5.00)		(1,149,205)	(1,149,205)	(5.00)		(1,149,205)	(1,149,205)
Adds funding for 1 FTE mineral royalty auditor and related operating expenses	1.00			104,202				0	(1.00)	(\$49,485)	(31,133)	(80,618)
Increases funding for operating expenses related to IT rate increases		49,485	31,133	80,618				0		(49,485)	(31,133)	(80,618)
Adjusts funding for cost to continue operating expenses, including rent, IT, travel, and professional development		(139,783)	59,970	(79,813)				0		139,783	(59,970)	79,813
Increases funding for IT consultants for security assessments		45,000	90,000	135,000				0		(45,000)	(90,000)	(135,000)
Total ongoing funding changes	1.00	\$1,759,398	\$1,312,968	\$3,072,366	(5.00)	\$1,512,206	(\$352,307)	\$1,159,899	(6.00)	(\$247,192)	(\$1,665,275)	(\$1,912,467)
One-Time Funding Items												
Adds one-time funding for operating expenses related to 1 FTE mineral royalty auditor			\$3,000	\$3,000				\$0			(\$3,000)	(\$3,000)
Adds one-time funding for operating expenses related to a peer review required every 3 years		\$25,000		25,000				0		(\$25,000)		(25,000)
Adds one-time funding for operating expenses related to migrating to new audit software		25,200	10,800	36,000				0		(25,200)	(10,800)	(36,000)
Total one-time funding changes	0.00	\$50,200	\$13,800	\$64,000	0.00	\$0	\$0	\$0	0.00	(\$50,200)	(\$3,800)	(\$64,000)
Total Changes to Base Level Funding	1.00	\$1,809,598	\$1,326,768	\$3,136,366	(5.00)	\$1,512,206	(\$352,307)	\$1,159,899	(6.00)	(\$297,392)	(\$1,679,075)	(\$1,976,467)
2025-27 Total Funding	66.00	\$12,120,447	\$7,813,589	\$19,934,036	60.00	\$11,823,055	\$6,134,514	\$17,957,569	(6.00)	(\$297,392)	(\$1,679,075)	(\$1,976,467)
<i>Federal funds included in other funds</i>			\$1,785,995				\$1,639,779				(\$146,216)	

Total ongoing changes - Percentage of base level 1.5%
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1.5% 17.1% 20.2% 18.3% (7.7%) 14.7% (5.4%) 6.9% N/A N/A N/A N/A

1.5% 17.6% 20.5% 18.7% (7.7%) 14.7% (5.4%) 6.9% N/A N/A N/A N/A