

Department 117 - State Auditor
 Senate Bill No. 2004

Executive Budget Comparison to Prior Biennium Appropriations

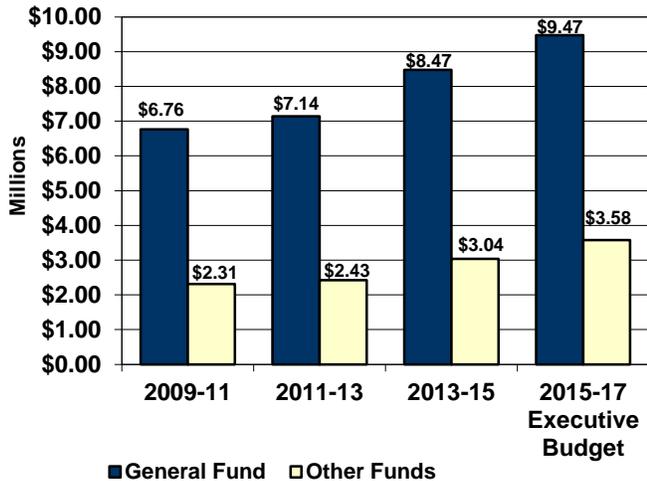
	FTE Positions	General Fund	Other Funds	Total
2015-17 Executive Budget	53.80	\$9,472,746	\$3,580,383	\$13,053,129
2013-15 Legislative Appropriations ¹	53.80	8,473,489	3,036,918	11,510,407
Increase (Decrease)	0.00	\$999,257	\$543,465	\$1,542,722

¹The 2013-15 appropriation amounts do not include additional federal funds spending authority of \$102,750 relating to a royalty auditor resulting from Emergency Commission action during the 2013-15 biennium.

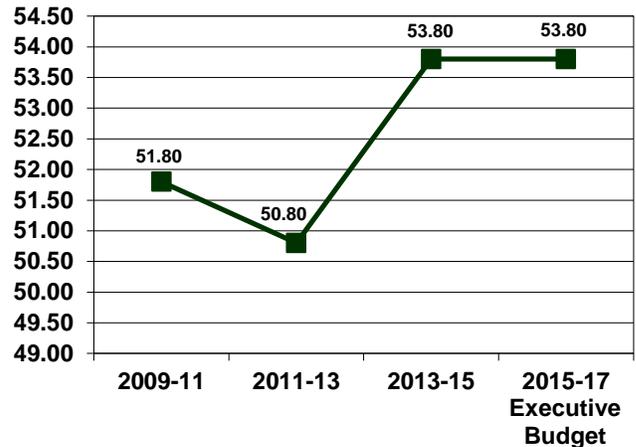
Ongoing and One-Time General Fund Appropriations

	Ongoing General Fund Appropriation	One-Time General Fund Appropriation	Total General Fund Appropriation
2015-17 Executive Budget	\$9,472,746	\$0	\$9,472,746
2013-15 Legislative Appropriations	8,428,489	45,000	8,473,489
Increase (Decrease)	\$1,044,257	(\$45,000)	\$999,257

Agency Funding



FTE Positions



Executive Budget Comparison to Base Level

	General Fund	Other Funds	Total
2015-17 Executive Budget	\$9,472,746	\$3,580,383	\$13,053,129
2015-17 Base Level	8,428,489	3,036,918	11,465,407
Increase (Decrease)	\$1,044,257	\$543,465	\$1,587,722

First House Action

Attached is a comparison worksheet detailing first house changes to base level funding and the executive budget.

**Executive Budget Highlights
 (With First House Changes in Bold)**

	General Fund	Other Funds	Total
1. Provides funding for state employee salary and benefit increases, of which \$548,911 relates to performance increases, \$71,706 is for market equity adjustments, \$233,161 is for health insurance increases, and \$56,481 is for retirement contribution increases. The Senate provided funding for performance salary increases of 2 to 4 percent per year and funding for health insurance increases, but did not include funding for market equity increases or funding for retirement contribution increases.	\$682,480	\$227,779	\$910,259

2. Adds funding to continue salary adjustments made during the 2013-15 biennium	\$173,712	\$0	\$173,712
3. Adjustments to meet hold even general fund limit	(\$104,904)	\$5,739	(\$99,165)
4. Adds funding for royalty auditor authorized by the Budget Section during the 2013-14 interim	\$0	\$102,750	\$102,750
5. Adds funding for Information Technology Department desktop support	\$69,200	\$30,400	\$99,600
6. Adds funding from the North Dakota University System to complete security audits of the eleven institutions	\$0	\$200,000	\$200,000

Other Sections in Bill

State Auditor's salary - Section 3 provides the statutory changes increasing the State Auditor's salary. The State Auditor's annual salary is increased from the current level of \$99,698 to \$103,686, effective July 1, 2015, and to \$107,833, effective July 1, 2016, to reflect the 4 percent and 4 percent recommended salary increase. **The Senate changed this section of the bill to provide a salary increase of 3 percent effective July 1, 2015, and 3 percent effective July 1, 2016.**

Continuing Appropriations

No continuing appropriations for this agency.

Significant Audit Findings

There are no significant audit findings for this agency.

Major Related Legislation

House Bill No. 1003 - Audits of Institutions and Entities Under the Control of the State Board of Higher Education - Provides an appropriation of \$1,221,914 from the general fund and 6 FTE positions to the State Auditor's office to conduct audits of institutions and entities under the control of the State Board of Higher Education.

House Bill No. 1053 - Centralized Desktop Support Services - Requires all state agencies to obtain centralized desktop support services from the Information Technology Department, except the legislative and judicial branches and other large state agencies, based on the results of a hardware relocation and consolidation study.

House Bill No. 1055 - Study of Uniform Chart of Accounts - Provides the North Dakota Association of Counties may conduct a study of the implementation of a system for uniform chart of accounts and requires the State Auditor provide technical assistance to the association as requested.

Senate Bill No. 2262 - Annual Report of Certain Political Subdivisions - Increases the threshold under which the State Auditor may require an annual report from certain political subdivisions in lieu of conducting an audit every two years from \$200,000 to \$300,000 of annual receipts.

**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
2015-17 Biennium Base Level	53.80	\$8,428,489	\$3,036,918	\$11,465,407	53.80	\$8,428,489	\$3,036,918	\$11,465,407
2015-17 Ongoing Funding Changes								
Base payroll changes		\$223,769	(\$23,203)	\$200,566		\$223,769	(\$23,203)	\$200,566
Salary increase - Performance		409,526	139,385	548,911		307,054	103,356	410,410
Salary increase - Market equity		56,862	14,844	71,706				0
Retirement contribution increase		42,138	14,343	56,481				0
Health insurance increase		173,954	59,207	233,161		173,954	59,207	233,161
Add funding for royalty auditor authorized by the Budget Section			102,750	102,750			102,750	102,750
Add funding to continue salary adjustments made during the 2013-15 biennium		173,712		173,712		173,712		173,712
Add funding for North Dakota University System security audits			200,000	200,000			200,000	200,000
Add funding for Information Technology Department desktop support		69,200	30,400	99,600		69,200	30,400	99,600
Other adjustments		(104,904)	5,739	(99,165)		(104,904)	5,739	(99,165)
Total ongoing funding changes	0.00	\$1,044,257	\$543,465	\$1,587,722	0.00	\$842,785	\$478,249	\$1,321,034
One-time funding items								
None				\$0				\$0
Total one-time funding changes	0.00	\$0	\$0	\$0	0.00	\$0	\$0	\$0
Total Changes to Base Level Funding	0.00	\$1,044,257	\$543,465	\$1,587,722	0.00	\$842,785	\$478,249	\$1,321,034
2015-17 Total Funding	53.80	\$9,472,746	\$3,580,383	\$13,053,129	53.80	\$9,271,274	\$3,515,167	\$12,786,441

Other Sections in Senate Bill No. 2004

	Executive Budget Recommendation	Senate Version
State Auditor's salary	Section 3 provides the statutory changes increasing the State Auditor's salary. The State Auditor's annual salary is increased from the current level of \$99,698 to \$103,686, effective July 1, 2015, and to \$107,833, effective July 1, 2016, to reflect the recommended 4 percent salary increase each year of the biennium.	Section 3 provides the statutory changes increasing the State Auditor's salary. The State Auditor's annual salary is increased from the current level of \$99,698 to \$102,689, effective July 1, 2015, and to \$105,770, effective July 1, 2016, to reflect the 3 percent salary increase each year of the biennium.