

**REQUEST/RECOMMENDATION COMPARISON SUMMARY**

117 Office of the State Auditor  
Biennium: 2013-2015

Bill#: HB1004

Date: 12/07/2012  
Time: 10:29:20

Description	Expenditures Prev Biennium 2009-2011	Present Budget 2011-2013	2013-2015 Requested		Requested Budget 2013-2015	2013-2015 Recommended		Executive Recommendation 2013-2015
			Incr(Decr)	% Chg		Incr(Decr)	% Chg	
<b>By Major Program</b>								
Administrative Services	371,523	378,960	19,557	5.2%	398,517	707,824	186.8%	1,086,784
Division of Local Government Audits	1,088,473	1,508,939	212,934	14.1%	1,721,873	243,653	16.1%	1,752,592
Division of State Audits	6,307,882	6,764,848	111,186	1.6%	6,876,034	504,805	7.5%	7,269,653
Mineral Royalty Auditing	786,133	918,583	48,726	5.3%	967,309	232,293	25.3%	1,150,876
<b>Total Major Programs</b>	<b>8,554,011</b>	<b>9,571,330</b>	<b>392,403</b>	<b>4.1%</b>	<b>9,963,733</b>	<b>1,688,575</b>	<b>17.6%</b>	<b>11,259,905</b>
<b>By Line Item</b>								
Salaries and Wages	7,692,501	8,626,758	385,862	4.5%	9,012,620	1,637,034	19.0%	10,263,792
Operating Expenses	602,955	794,572	6,541	0.8%	801,113	11,541	1.5%	806,113
Capital Assets	124,000	0	0	0.0%	0	40,000	100.0%	40,000
Information Tech Consultants	134,555	150,000	0	0.0%	150,000	0	0.0%	150,000
<b>Total Line Items</b>	<b>8,554,011</b>	<b>9,571,330</b>	<b>392,403</b>	<b>4.1%</b>	<b>9,963,733</b>	<b>1,688,575</b>	<b>17.6%</b>	<b>11,259,905</b>
<b>By Funding Source</b>								
General Fund	6,679,405	7,143,808	130,743	1.8%	7,274,551	1,042,422	14.6%	8,186,230
Federal Funds	786,133	918,583	48,726	5.3%	967,309	300,376	32.7%	1,218,959
Special Funds	1,088,473	1,508,939	212,934	14.1%	1,721,873	345,777	22.9%	1,854,716
<b>Total Funding Source</b>	<b>8,554,011</b>	<b>9,571,330</b>	<b>392,403</b>	<b>4.1%</b>	<b>9,963,733</b>	<b>1,688,575</b>	<b>17.6%</b>	<b>11,259,905</b>
<b>Total FTE</b>	<b>51.80</b>	<b>50.80</b>	<b>0.00</b>	<b>0.0%</b>	<b>50.80</b>	<b>2.00</b>	<b>3.9%</b>	<b>52.80</b>

**REQUEST/RECOMMENDATION COMPARISON DETAIL**117 Office of the State Auditor  
Biennium: 2013-2015

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Description	Expenditures Prev Biennium 2009-2011	Present Budget 2011-2013	2013-2015 Requested		Requested Budget 2013-2015	2013-2015 Recommended		Executive Recommendation 2013-2015
			Incr(Decr)	% Chg		Incr(Decr)	% Chg	
<b>Salaries and Wages</b>								
Salaries - Permanent	5,733,520	6,229,365	325,395	5.2%	6,554,760	531,795	8.5%	6,761,160
Salary Budget Adjustment	0	0	0	0.0%	0	680,825	100.0%	680,825
Salaries - Other	0	0	0	0.0%	0	0	0.0%	0
Temporary Salaries	120,432	144,000	43,200	30.0%	187,200	43,200	30.0%	187,200
Fringe Benefits	1,838,549	2,253,393	107,681	4.8%	2,361,074	189,969	8.4%	2,443,362
Reduction In Salary Budget	0	0	(90,414)	0.0%	(90,414)	0	0.0%	0
Salary Increase	0	0	0	0.0%	0	0	0.0%	0
Benefit Increase	0	0	0	0.0%	0	0	0.0%	0
Health Increase	0	0	0	0.0%	0	120,923	100.0%	120,923
Retirement Increase	0	0	0	0.0%	0	70,322	100.0%	70,322
<b>Total</b>	<b>7,692,501</b>	<b>8,626,758</b>	<b>385,862</b>	<b>4.5%</b>	<b>9,012,620</b>	<b>1,637,034</b>	<b>19.0%</b>	<b>10,263,792</b>
<b>Salaries and Wages</b>								
General Fund	5,988,517	6,526,186	113,313	1.7%	6,639,499	979,992	15.0%	7,506,178
Federal Funds	720,362	785,738	54,191	6.9%	839,929	305,841	38.9%	1,091,579
Special Funds	983,622	1,314,834	218,358	16.6%	1,533,192	351,201	26.7%	1,666,035
<b>Total</b>	<b>7,692,501</b>	<b>8,626,758</b>	<b>385,862</b>	<b>4.5%</b>	<b>9,012,620</b>	<b>1,637,034</b>	<b>19.0%</b>	<b>10,263,792</b>
<b>Operating Expenses</b>								
Travel	117,302	169,460	9,500	5.6%	178,960	9,500	5.6%	178,960
Supplies - IT Software	9,456	64,569	(48,525)	(75.2%)	16,044	(48,525)	(75.2%)	16,044
Supply/Material-Professional	7,852	13,180	(1,280)	(9.7%)	11,900	(1,280)	(9.7%)	11,900
Food and Clothing	77	0	0	0.0%	0	0	0.0%	0
Bldg, Ground, Maintenance	105	1,000	(1,000)	(100.0%)	0	(1,000)	(100.0%)	0
Miscellaneous Supplies	566	175	(175)	(100.0%)	0	(175)	(100.0%)	0
Office Supplies	17,673	19,700	200	1.0%	19,900	200	1.0%	19,900
Postage	7,482	11,000	0	0.0%	11,000	0	0.0%	11,000
Printing	6,986	9,000	2,000	22.2%	11,000	2,000	22.2%	11,000
IT Equip Under \$5,000	46,993	38,127	(3,772)	(9.9%)	34,355	(3,772)	(9.9%)	34,355
Other Equip Under \$5,000	2,665	13,341	(6,341)	(47.5%)	7,000	(6,341)	(47.5%)	7,000
Office Equip & Furn Supplies	15,103	12,500	(500)	(4.0%)	12,000	4,500	36.0%	17,000
Insurance	4,619	8,650	250	2.9%	8,900	250	2.9%	8,900
Rentals/Leases-Equip & Other	0	150	(150)	(100.0%)	0	(150)	(100.0%)	0
Rentals/Leases - Bldg/Land	82,283	127,000	12,962	10.2%	139,962	12,962	10.2%	139,962
Repairs	16,583	14,000	0	0.0%	14,000	0	0.0%	14,000
IT - Data Processing	113,086	151,365	27,245	18.0%	178,610	27,245	18.0%	178,610
IT - Communications	44,615	49,280	(4,598)	(9.3%)	44,682	(4,598)	(9.3%)	44,682
IT Contractual Svcs and Rprs	16,315	0	0	0.0%	0	0	0.0%	0
Professional Development	58,563	57,375	29,125	50.8%	86,500	29,125	50.8%	86,500



**REQUEST/RECOMMENDATION COMPARISON DETAIL**

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Description	Expenditures Prev Biennium 2009-2011	Present Budget 2011-2013	2013-2015 Requested		Requested Budget 2013-2015	2013-2015 Recommended		Executive Recommendation 2013-2015
			Incr(Decr)	% Chg		Incr(Decr)	% Chg	
Royalty Audit Program	786,133	918,583	48,726	5.3%	967,309	232,293	25.3%	1,150,876
Federal Fund Budget	0	0	0	0.0%	0	68,083	100.0%	68,083
<b>Total</b>	<b>786,133</b>	<b>918,583</b>	<b>48,726</b>	<b>5.3%</b>	<b>967,309</b>	<b>300,376</b>	<b>32.7%</b>	<b>1,218,959</b>
<b>Special Funds</b>								
State Auditors Operating Fund 246	1,088,473	1,508,939	212,934	14.1%	1,721,873	243,653	16.1%	1,752,592
Special Fund Budget	0	0	0	0.0%	0	102,124	100.0%	102,124
<b>Total</b>	<b>1,088,473</b>	<b>1,508,939</b>	<b>212,934</b>	<b>14.1%</b>	<b>1,721,873</b>	<b>345,777</b>	<b>22.9%</b>	<b>1,854,716</b>
<b>Total Funding Sources</b>	<b>8,554,011</b>	<b>9,571,330</b>	<b>392,403</b>	<b>4.1%</b>	<b>9,963,733</b>	<b>1,688,575</b>	<b>17.6%</b>	<b>11,259,905</b>
<b>FTE Employees</b>	<b>51.80</b>	<b>50.80</b>	<b>0.00</b>	<b>0.0%</b>	<b>50.80</b>	<b>2.00</b>	<b>3.9%</b>	<b>52.80</b>

**CHANGE PACKAGE SUMMARY**

117 Office of the State Auditor

Biennium: 2013-2015

Bill#: HB1004

Date: 12/07/2012

Time: 10:29:20

Description	FTE	General Fund	Federal Funds	Special Funds	Total Funds
<b>Base Budget Changes</b>					
<b>One Time Budget Changes</b>					
R-B 1 Vault Renovation	0.00	45,000	0	0	45,000
<b>Total One Time Budget Changes</b>	<b>0.00</b>	<b>45,000</b>	<b>0</b>	<b>0</b>	<b>45,000</b>
<b>Ongoing Budget Changes</b>					
A-A 1 Base Budget Change	0.00	(72,984)	(5,465)	(5,424)	(83,873)
R-A 1 Restore Salary Funding	0.00	90,414	0	0	90,414
R-A 100 Executive Compensation Package Adjustment	0.00	510,618	68,083	102,124	680,825
R-A 2 Add 1 Minerals Royalty Auditor	1.00	0	164,321	0	164,321
R-A 3 Add 1 Information Systems Auditor	1.00	124,367	0	0	124,367
Base Payroll Change	0.00	203,727	54,191	218,358	476,276
Compensation Changes	0.00	141,280	19,246	30,719	191,245
<b>Total Ongoing Budget Changes</b>	<b>2.00</b>	<b>997,422</b>	<b>300,376</b>	<b>345,777</b>	<b>1,643,575</b>
<b>Total Base Budget Changes</b>	<b>2.00</b>	<b>1,042,422</b>	<b>300,376</b>	<b>345,777</b>	<b>1,688,575</b>

**RECOMMENDATION DETAIL BY PROGRAM**

117 Office of the State Auditor

Bill#: HB1004

Date: 12/07/2012

Time: 10:29:20

Biennium: 2013-2015

Program: Administrative Services			Reporting Level: 00-117-100-00-00-00-00000000					
Description	Expenditures Prev Biennium 2009-2011	Present Budget 2011-2013	2013-2015 Requested		Requested Budget 2013-2015	2013-2015 Recommended		Executive Recommendation 2013-2015
			Incr(Decr)	% Chg		Incr(Decr)	% Chg	
<b>Salaries and Wages</b>								
Salaries - Permanent	255,654	272,752	4,040	1.5%	276,792	4,040	1.5%	276,792
Salary Budget Adjustment	0	0	0	0.0%	0	680,825	100.0%	680,825
Fringe Benefits	83,571	92,258	3,267	3.5%	95,525	3,267	3.5%	95,525
Salary Increase	0	0	0	0.0%	0	0	0.0%	0
Benefit Increase	0	0	0	0.0%	0	0	0.0%	0
Health Increase	0	0	0	0.0%	0	4,562	100.0%	4,562
Retirement Increase	0	0	0	0.0%	0	2,880	100.0%	2,880
<b>Total</b>	<b>339,225</b>	<b>365,010</b>	<b>7,307</b>	<b>2.0%</b>	<b>372,317</b>	<b>695,574</b>	<b>190.6%</b>	<b>1,060,584</b>
<b>Salaries and Wages</b>								
General Fund	339,225	365,010	7,307	2.0%	372,317	525,367	143.9%	890,377
Federal Funds	0	0	0	0.0%	0	68,083	100.0%	68,083
Special Funds	0	0	0	0.0%	0	102,124	100.0%	102,124
<b>Total</b>	<b>339,225</b>	<b>365,010</b>	<b>7,307</b>	<b>2.0%</b>	<b>372,317</b>	<b>695,574</b>	<b>190.6%</b>	<b>1,060,584</b>
<b>Operating Expenses</b>								
Travel	3,284	2,645	1,855	70.1%	4,500	1,855	70.1%	4,500
Supplies - IT Software	30	400	0	0.0%	400	0	0.0%	400
Supply/Material-Professional	5,059	2,680	(780)	(29.1%)	1,900	(780)	(29.1%)	1,900
Office Supplies	18	500	0	0.0%	500	0	0.0%	500
Postage	0	100	0	0.0%	100	0	0.0%	100
IT Equip Under \$5,000	881	850	0	0.0%	850	0	0.0%	850
Insurance	172	400	0	0.0%	400	0	0.0%	400
IT - Communications	1,663	2,000	(250)	(12.5%)	1,750	(250)	(12.5%)	1,750
Professional Development	7,280	3,575	11,425	319.6%	15,000	11,425	319.6%	15,000
Operating Fees and Services	0	800	0	0.0%	800	0	0.0%	800
Fees - Professional Services	13,911	0	0	0.0%	0	0	0.0%	0
<b>Total</b>	<b>32,298</b>	<b>13,950</b>	<b>12,250</b>	<b>87.8%</b>	<b>26,200</b>	<b>12,250</b>	<b>87.8%</b>	<b>26,200</b>
<b>Operating Expenses</b>								
General Fund	32,298	13,950	12,250	87.8%	26,200	12,250	87.8%	26,200
Federal Funds	0	0	0	0.0%	0	0	0.0%	0
Special Funds	0	0	0	0.0%	0	0	0.0%	0
<b>Total</b>	<b>32,298</b>	<b>13,950</b>	<b>12,250</b>	<b>87.8%</b>	<b>26,200</b>	<b>12,250</b>	<b>87.8%</b>	<b>26,200</b>
<b>Total Expenditures</b>	<b>371,523</b>	<b>378,960</b>	<b>19,557</b>	<b>5.2%</b>	<b>398,517</b>	<b>707,824</b>	<b>186.8%</b>	<b>1,086,784</b>

**RECOMMENDATION DETAIL BY PROGRAM**

117 Office of the State Auditor  
 Biennium: 2013-2015

Bill#: HB1004

Date: 12/07/2012  
 Time: 10:29:20

Program: Administrative Services			Reporting Level: 00-117-100-00-00-00-00000000					
Description	Expenditures Prev Biennium 2009-2011	Present Budget 2011-2013	2013-2015 Requested		Requested Budget 2013-2015	2013-2015 Recommended		Executive Recommendation 2013-2015
			Incr(Decr)	% Chg		Incr(Decr)	% Chg	
<b>Funding Sources</b>								
<b>General Fund</b>								
<b>Total</b>	<b>371,523</b>	<b>378,960</b>	<b>19,557</b>	<b>5.2%</b>	<b>398,517</b>	<b>537,617</b>	<b>141.9%</b>	<b>916,577</b>
<b>Federal Funds</b>								
002 Federal Fund Budget	0	0	0	0.0%	0	68,083	100.0%	68,083
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0%</b>	<b>0</b>	<b>68,083</b>	<b>100.0%</b>	<b>68,083</b>
<b>Special Funds</b>								
003 Special Fund Budget	0	0	0	0.0%	0	102,124	100.0%	102,124
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0%</b>	<b>0</b>	<b>102,124</b>	<b>100.0%</b>	<b>102,124</b>
<b>Total Funding Sources</b>	<b>371,523</b>	<b>378,960</b>	<b>19,557</b>	<b>5.2%</b>	<b>398,517</b>	<b>707,824</b>	<b>186.8%</b>	<b>1,086,784</b>
<b>FTE Employees</b>	<b>1.80</b>	<b>1.80</b>	<b>0.00</b>	<b>0.0%</b>	<b>1.80</b>	<b>0.00</b>	<b>0.0%</b>	<b>1.80</b>

**RECOMMENDATION DETAIL BY PROGRAM**

117 Office of the State Auditor

Bill#: HB1004

Date: 12/07/2012

Time: 10:29:20

Biennium: 2013-2015

Program: Division of Local Government Audits			Reporting Level: 00-117-210-00-00-00-00000000					
Description	Expenditures Prev Biennium 2009-2011	Present Budget 2011-2013	2013-2015 Requested		Requested Budget 2013-2015	2013-2015 Recommended		Executive Recommendation 2013-2015
			Incr(Decr)	% Chg		Incr(Decr)	% Chg	
<b>Salaries and Wages</b>								
Salaries - Permanent	630,437	841,735	137,465	16.3%	979,200	137,465	16.3%	979,200
Temporary Salaries	100,281	115,200	43,200	37.5%	158,400	43,200	37.5%	158,400
Fringe Benefits	252,904	357,899	37,693	10.5%	395,592	37,693	10.5%	395,592
Salary Increase	0	0	0	0.0%	0	0	0.0%	0
Benefit Increase	0	0	0	0.0%	0	0	0.0%	0
Health Increase	0	0	0	0.0%	0	20,535	100.0%	20,535
Retirement Increase	0	0	0	0.0%	0	10,184	100.0%	10,184
<b>Total</b>	<b>983,622</b>	<b>1,314,834</b>	<b>218,358</b>	<b>16.6%</b>	<b>1,533,192</b>	<b>249,077</b>	<b>18.9%</b>	<b>1,563,911</b>
<b>Salaries and Wages</b>								
General Fund	0	0	0	0.0%	0	0	0.0%	0
Federal Funds	0	0	0	0.0%	0	0	0.0%	0
Special Funds	983,622	1,314,834	218,358	16.6%	1,533,192	249,077	18.9%	1,563,911
<b>Total</b>	<b>983,622</b>	<b>1,314,834</b>	<b>218,358</b>	<b>16.6%</b>	<b>1,533,192</b>	<b>249,077</b>	<b>18.9%</b>	<b>1,563,911</b>
<b>Operating Expenses</b>								
Travel	35,556	73,141	1,369	1.9%	74,510	1,369	1.9%	74,510
Supplies - IT Software	895	3,569	(937)	(26.3%)	2,632	(937)	(26.3%)	2,632
Supply/Material-Professional	180	0	0	0.0%	0	0	0.0%	0
Food and Clothing	39	0	0	0.0%	0	0	0.0%	0
Office Supplies	3,018	2,000	200	10.0%	2,200	200	10.0%	2,200
Postage	4,362	5,000	0	0.0%	5,000	0	0.0%	5,000
Printing	1,945	3,000	0	0.0%	3,000	0	0.0%	3,000
IT Equip Under \$5,000	9,621	6,215	2,010	32.3%	8,225	2,010	32.3%	8,225
Other Equip Under \$5,000	856	0	0	0.0%	0	0	0.0%	0
Office Equip & Furn Supplies	292	8,500	(500)	(5.9%)	8,000	(500)	(5.9%)	8,000
Insurance	629	2,000	0	0.0%	2,000	0	0.0%	2,000
Rentals/Leases - Bldg/Land	22,326	42,000	4,886	11.6%	46,886	4,886	11.6%	46,886
Repairs	143	2,000	0	0.0%	2,000	0	0.0%	2,000
IT - Data Processing	12,110	24,680	(10,936)	(44.3%)	13,744	(10,936)	(44.3%)	13,744
IT - Communications	6,918	8,000	(1,516)	(19.0%)	6,484	(1,516)	(19.0%)	6,484
Professional Development	800	4,000	0	0.0%	4,000	0	0.0%	4,000
Operating Fees and Services	4,412	8,000	0	0.0%	8,000	0	0.0%	8,000
Fees - Professional Services	749	2,000	0	0.0%	2,000	0	0.0%	2,000
<b>Total</b>	<b>104,851</b>	<b>194,105</b>	<b>(5,424)</b>	<b>(2.8%)</b>	<b>188,681</b>	<b>(5,424)</b>	<b>(2.8%)</b>	<b>188,681</b>
<b>Operating Expenses</b>								
General Fund	0	0	0	0.0%	0	0	0.0%	0

**RECOMMENDATION DETAIL BY PROGRAM**

117 Office of the State Auditor

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Biennium: 2013-2015

Program: Division of Local Government Audits			Reporting Level: 00-117-210-00-00-00-00000000					
Description	Expenditures Prev Biennium 2009-2011	Present Budget 2011-2013	2013-2015 Requested		Requested Budget 2013-2015	2013-2015 Recommended		Executive Recommendation 2013-2015
			Incr(Decr)	% Chg		Incr(Decr)	% Chg	
Federal Funds	0	0	0	0.0%	0	0	0.0%	0
Special Funds	104,851	194,105	(5,424)	(2.8%)	188,681	(5,424)	(2.8%)	188,681
<b>Total</b>	<b>104,851</b>	<b>194,105</b>	<b>(5,424)</b>	<b>(2.8%)</b>	<b>188,681</b>	<b>(5,424)</b>	<b>(2.8%)</b>	<b>188,681</b>
<b>Total Expenditures</b>	<b>1,088,473</b>	<b>1,508,939</b>	<b>212,934</b>	<b>14.1%</b>	<b>1,721,873</b>	<b>243,653</b>	<b>16.1%</b>	<b>1,752,592</b>
<b>Funding Sources</b>								
<b>Special Funds</b>								
246 State Auditors Operating Fund 246	1,088,473	1,508,939	212,934	14.1%	1,721,873	243,653	16.1%	1,752,592
<b>Total</b>	<b>1,088,473</b>	<b>1,508,939</b>	<b>212,934</b>	<b>14.1%</b>	<b>1,721,873</b>	<b>243,653</b>	<b>16.1%</b>	<b>1,752,592</b>
<b>Total Funding Sources</b>	<b>1,088,473</b>	<b>1,508,939</b>	<b>212,934</b>	<b>14.1%</b>	<b>1,721,873</b>	<b>243,653</b>	<b>16.1%</b>	<b>1,752,592</b>
<b>FTE Employees</b>	<b>9.00</b>	<b>9.00</b>	<b>0.00</b>	<b>0.0%</b>	<b>9.00</b>	<b>0.00</b>	<b>0.0%</b>	<b>9.00</b>

**RECOMMENDATION DETAIL BY PROGRAM**

117 Office of the State Auditor

Bill#: HB1004

Date: 12/07/2012

Time: 10:29:20

Biennium: 2013-2015

Program: Division of State Audits			Reporting Level: 00-117-220-00-00-00-00000000					
Description	Expenditures Prev Biennium 2009-2011	Present Budget 2011-2013	2013-2015 Requested		Requested Budget 2013-2015	2013-2015 Recommended		Executive Recommendation 2013-2015
			Incr(Decr)	% Chg		Incr(Decr)	% Chg	
<b>Salaries and Wages</b>								
Salaries - Permanent	4,300,279	4,522,246	142,922	3.2%	4,665,168	229,322	5.1%	4,751,568
Salaries - Other	0	0	0	0.0%	0	0	0.0%	0
Temporary Salaries	20,151	28,800	0	0.0%	28,800	0	0.0%	28,800
Fringe Benefits	1,328,862	1,610,130	53,498	3.3%	1,663,628	91,465	5.7%	1,701,595
Reduction In Salary Budget	0	0	(90,414)	0.0%	(90,414)	0	0.0%	0
Salary Increase	0	0	0	0.0%	0	0	0.0%	0
Benefit Increase	0	0	0	0.0%	0	0	0.0%	0
Health Increase	0	0	0	0.0%	0	84,419	100.0%	84,419
Retirement Increase	0	0	0	0.0%	0	49,419	100.0%	49,419
<b>Total</b>	<b>5,649,292</b>	<b>6,161,176</b>	<b>106,006</b>	<b>1.7%</b>	<b>6,267,182</b>	<b>454,625</b>	<b>7.4%</b>	<b>6,615,801</b>
<b>Salaries and Wages</b>								
General Fund	5,649,292	6,161,176	106,006	1.7%	6,267,182	454,625	7.4%	6,615,801
Federal Funds	0	0	0	0.0%	0	0	0.0%	0
Special Funds	0	0	0	0.0%	0	0	0.0%	0
<b>Total</b>	<b>5,649,292</b>	<b>6,161,176</b>	<b>106,006</b>	<b>1.7%</b>	<b>6,267,182</b>	<b>454,625</b>	<b>7.4%</b>	<b>6,615,801</b>
<b>Operating Expenses</b>								
Travel	60,965	55,000	4,950	9.0%	59,950	4,950	9.0%	59,950
Supplies - IT Software	8,531	58,600	(47,588)	(81.2%)	11,012	(47,588)	(81.2%)	11,012
Supply/Material-Professional	1,553	3,500	(500)	(14.3%)	3,000	(500)	(14.3%)	3,000
Food and Clothing	38	0	0	0.0%	0	0	0.0%	0
Bldg, Ground, Maintenance	105	1,000	(1,000)	(100.0%)	0	(1,000)	(100.0%)	0
Miscellaneous Supplies	566	175	(175)	(100.0%)	0	(175)	(100.0%)	0
Office Supplies	10,329	10,000	0	0.0%	10,000	0	0.0%	10,000
Postage	2,393	3,500	0	0.0%	3,500	0	0.0%	3,500
Printing	5,041	6,000	2,000	33.3%	8,000	2,000	33.3%	8,000
IT Equip Under \$5,000	36,491	25,062	(4,782)	(19.1%)	20,280	(4,782)	(19.1%)	20,280
Other Equip Under \$5,000	1,642	2,000	0	0.0%	2,000	0	0.0%	2,000
Office Equip & Furn Supplies	11,228	3,000	0	0.0%	3,000	5,000	166.7%	8,000
Insurance	3,432	6,000	0	0.0%	6,000	0	0.0%	6,000
Rentals/Leases-Equip & Other	0	150	(150)	(100.0%)	0	(150)	(100.0%)	0
Rentals/Leases - Bldg/Land	35,926	58,500	8,076	13.8%	66,576	8,076	13.8%	66,576
Repairs	15,206	10,000	0	0.0%	10,000	0	0.0%	10,000
IT - Data Processing	93,548	112,685	38,181	33.9%	150,866	38,181	33.9%	150,866
IT - Communications	33,754	37,000	(2,832)	(7.7%)	34,168	(2,832)	(7.7%)	34,168
IT Contractual Svcs and Rprs	16,315	0	0	0.0%	0	0	0.0%	0
Professional Development	47,991	45,000	15,000	33.3%	60,000	15,000	33.3%	60,000

**RECOMMENDATION DETAIL BY PROGRAM**

117 Office of the State Auditor

Bill#: HB1004

Date: 12/07/2012

Time: 10:29:20

Biennium: 2013-2015

Program: Division of State Audits			Reporting Level: 00-117-220-00-00-00-00000000					
Description	Expenditures Prev Biennium 2009-2011	Present Budget 2011-2013	2013-2015 Requested		Requested Budget 2013-2015	2013-2015 Recommended		Executive Recommendation 2013-2015
			Incr(Decr)	% Chg		Incr(Decr)	% Chg	
Operating Fees and Services	8,356	15,000	(8,000)	(53.3%)	7,000	(8,000)	(53.3%)	7,000
Fees - Professional Services	6,625	1,500	2,000	133.3%	3,500	2,000	133.3%	3,500
<b>Total</b>	<b>400,035</b>	<b>453,672</b>	<b>5,180</b>	<b>1.1%</b>	<b>458,852</b>	<b>10,180</b>	<b>2.2%</b>	<b>463,852</b>
<b>Operating Expenses</b>								
General Fund	400,035	453,672	5,180	1.1%	458,852	10,180	2.2%	463,852
Federal Funds	0	0	0	0.0%	0	0	0.0%	0
Special Funds	0	0	0	0.0%	0	0	0.0%	0
<b>Total</b>	<b>400,035</b>	<b>453,672</b>	<b>5,180</b>	<b>1.1%</b>	<b>458,852</b>	<b>10,180</b>	<b>2.2%</b>	<b>463,852</b>
<b>Capital Assets</b>								
Extraordinary Repairs	0	0	0	0.0%	0	40,000	100.0%	40,000
IT Equip/Sftware Over \$5000	124,000	0	0	0.0%	0	0	0.0%	0
<b>Total</b>	<b>124,000</b>	<b>0</b>	<b>0</b>	<b>0.0%</b>	<b>0</b>	<b>40,000</b>	<b>100.0%</b>	<b>40,000</b>
<b>Capital Assets</b>								
General Fund	124,000	0	0	0.0%	0	40,000	100.0%	40,000
Federal Funds	0	0	0	0.0%	0	0	0.0%	0
Special Funds	0	0	0	0.0%	0	0	0.0%	0
<b>Total</b>	<b>124,000</b>	<b>0</b>	<b>0</b>	<b>0.0%</b>	<b>0</b>	<b>40,000</b>	<b>100.0%</b>	<b>40,000</b>
<b>Information Tech Consultants</b>								
Fees - Professional Services	134,555	150,000	0	0.0%	150,000	0	0.0%	150,000
<b>Total</b>	<b>134,555</b>	<b>150,000</b>	<b>0</b>	<b>0.0%</b>	<b>150,000</b>	<b>0</b>	<b>0.0%</b>	<b>150,000</b>
<b>Information Tech Consultants</b>								
General Fund	134,555	150,000	0	0.0%	150,000	0	0.0%	150,000
Federal Funds	0	0	0	0.0%	0	0	0.0%	0
Special Funds	0	0	0	0.0%	0	0	0.0%	0
<b>Total</b>	<b>134,555</b>	<b>150,000</b>	<b>0</b>	<b>0.0%</b>	<b>150,000</b>	<b>0</b>	<b>0.0%</b>	<b>150,000</b>
<b>Total Expenditures</b>	<b>6,307,882</b>	<b>6,764,848</b>	<b>111,186</b>	<b>1.6%</b>	<b>6,876,034</b>	<b>504,805</b>	<b>7.5%</b>	<b>7,269,653</b>
<b>Funding Sources</b>								
<b>General Fund</b>								
<b>Total</b>	<b>6,307,882</b>	<b>6,764,848</b>	<b>111,186</b>	<b>1.6%</b>	<b>6,876,034</b>	<b>504,805</b>	<b>7.5%</b>	<b>7,269,653</b>

**RECOMMENDATION DETAIL BY PROGRAM**

117 Office of the State Auditor

Bill#: HB1004

Date: 12/07/2012

Time: 10:29:20

Biennium: 2013-2015

Program: Division of State Audits			Reporting Level: 00-117-220-00-00-00-00000000					
Description	Expenditures Prev Biennium 2009-2011	Present Budget 2011-2013	2013-2015 Requested		Requested Budget 2013-2015	2013-2015 Recommended		Executive Recommendation 2013-2015
			Incr(Decr)	% Chg		Incr(Decr)	% Chg	
<b>Total Funding Sources</b>	<b>6,307,882</b>	<b>6,764,848</b>	<b>111,186</b>	<b>1.6%</b>	<b>6,876,034</b>	<b>504,805</b>	<b>7.5%</b>	<b>7,269,653</b>
<b>FTE Employees</b>	<b>36.00</b>	<b>36.00</b>	<b>0.00</b>	<b>0.0%</b>	<b>36.00</b>	<b>1.00</b>	<b>2.8%</b>	<b>37.00</b>

**RECOMMENDATION DETAIL BY PROGRAM**

117 Office of the State Auditor

Bill#: HB1004

Date: 12/07/2012

Time: 10:29:20

Biennium: 2013-2015

Program: Mineral Royalty Auditing			Reporting Level: 00-117-230-00-00-00-00000000					
Description	Expenditures Prev Biennium 2009-2011	Present Budget 2011-2013	2013-2015 Requested		Requested Budget 2013-2015	2013-2015 Recommended		Executive Recommendation 2013-2015
			Incr(Decr)	% Chg		Incr(Decr)	% Chg	
<b>Salaries and Wages</b>								
Salaries - Permanent	547,150	592,632	40,968	6.9%	633,600	160,968	27.2%	753,600
Fringe Benefits	173,212	193,106	13,223	6.8%	206,329	57,544	29.8%	250,650
Salary Increase	0	0	0	0.0%	0	0	0.0%	0
Benefit Increase	0	0	0	0.0%	0	0	0.0%	0
Health Increase	0	0	0	0.0%	0	11,407	100.0%	11,407
Retirement Increase	0	0	0	0.0%	0	7,839	100.0%	7,839
<b>Total</b>	<b>720,362</b>	<b>785,738</b>	<b>54,191</b>	<b>6.9%</b>	<b>839,929</b>	<b>237,758</b>	<b>30.3%</b>	<b>1,023,496</b>
<b>Salaries and Wages</b>								
General Fund	0	0	0	0.0%	0	0	0.0%	0
Federal Funds	720,362	785,738	54,191	6.9%	839,929	237,758	30.3%	1,023,496
Special Funds	0	0	0	0.0%	0	0	0.0%	0
<b>Total</b>	<b>720,362</b>	<b>785,738</b>	<b>54,191</b>	<b>6.9%</b>	<b>839,929</b>	<b>237,758</b>	<b>30.3%</b>	<b>1,023,496</b>
<b>Operating Expenses</b>								
Travel	17,497	38,674	1,326	3.4%	40,000	1,326	3.4%	40,000
Supplies - IT Software	0	2,000	0	0.0%	2,000	0	0.0%	2,000
Supply/Material-Professional	1,060	7,000	0	0.0%	7,000	0	0.0%	7,000
Office Supplies	4,308	7,200	0	0.0%	7,200	0	0.0%	7,200
Postage	727	2,400	0	0.0%	2,400	0	0.0%	2,400
IT Equip Under \$5,000	0	6,000	(1,000)	(16.7%)	5,000	(1,000)	(16.7%)	5,000
Other Equip Under \$5,000	167	11,341	(6,341)	(55.9%)	5,000	(6,341)	(55.9%)	5,000
Office Equip & Furn Supplies	3,583	1,000	0	0.0%	1,000	0	0.0%	1,000
Insurance	386	250	250	100.0%	500	250	100.0%	500
Rentals/Leases - Bldg/Land	24,031	26,500	0	0.0%	26,500	0	0.0%	26,500
Repairs	1,234	2,000	0	0.0%	2,000	0	0.0%	2,000
IT - Data Processing	7,428	14,000	0	0.0%	14,000	0	0.0%	14,000
IT - Communications	2,280	2,280	0	0.0%	2,280	0	0.0%	2,280
Professional Development	2,492	4,800	2,700	56.3%	7,500	2,700	56.3%	7,500
Operating Fees and Services	578	7,400	(2,400)	(32.4%)	5,000	(2,400)	(32.4%)	5,000
<b>Total</b>	<b>65,771</b>	<b>132,845</b>	<b>(5,465)</b>	<b>(4.1%)</b>	<b>127,380</b>	<b>(5,465)</b>	<b>(4.1%)</b>	<b>127,380</b>
<b>Operating Expenses</b>								
General Fund	0	0	0	0.0%	0	0	0.0%	0
Federal Funds	65,771	132,845	(5,465)	(4.1%)	127,380	(5,465)	(4.1%)	127,380
Special Funds	0	0	0	0.0%	0	0	0.0%	0
<b>Total</b>	<b>65,771</b>	<b>132,845</b>	<b>(5,465)</b>	<b>(4.1%)</b>	<b>127,380</b>	<b>(5,465)</b>	<b>(4.1%)</b>	<b>127,380</b>

**RECOMMENDATION DETAIL BY PROGRAM**

117 Office of the State Auditor  
 Biennium: 2013-2015

Bill#: HB1004

Date: 12/07/2012  
 Time: 10:29:20

Program: Mineral Royalty Auditing			Reporting Level: 00-117-230-00-00-00-00000000					
Description	Expenditures Prev Biennium 2009-2011	Present Budget 2011-2013	2013-2015 Requested		Requested Budget 2013-2015	2013-2015 Recommended		Executive Recommendation 2013-2015
			Incr(Decr)	% Chg		Incr(Decr)	% Chg	
<b>Total Expenditures</b>	<b>786,133</b>	<b>918,583</b>	<b>48,726</b>	<b>5.3%</b>	<b>967,309</b>	<b>232,293</b>	<b>25.3%</b>	<b>1,150,876</b>
<b>Funding Sources</b>								
<b>Federal Funds</b>								
G022 Royalty Audit Program	786,133	918,583	48,726	5.3%	967,309	232,293	25.3%	1,150,876
<b>Total</b>	<b>786,133</b>	<b>918,583</b>	<b>48,726</b>	<b>5.3%</b>	<b>967,309</b>	<b>232,293</b>	<b>25.3%</b>	<b>1,150,876</b>
<b>Total Funding Sources</b>	<b>786,133</b>	<b>918,583</b>	<b>48,726</b>	<b>5.3%</b>	<b>967,309</b>	<b>232,293</b>	<b>25.3%</b>	<b>1,150,876</b>
<b>FTE Employees</b>	<b>5.00</b>	<b>4.00</b>	<b>0.00</b>	<b>0.0%</b>	<b>4.00</b>	<b>1.00</b>	<b>25.0%</b>	<b>5.00</b>