

REQUEST/RECOMMENDATION COMPARISON SUMMARY

117 Office of the State Auditor
Biennium: 2015-2017

Bill#: SB2004

Date: 12/23/2014

Time: 11:45:21

Description	Expenditures Prev Biennium 2011-2013	Present Budget 2013-2015	2015-2017 Requested		Requested Budget 2015-2017	2015-2017 Recommended		Executive Recommendation 2015-2017
			Incr(Decr)	% Chg		Incr(Decr)	% Chg	
By Major Program								
Administrative Services	385,443	417,955	23,274	5.6%	441,229	131,366	31.4%	549,321
Division of Local Government Audits	1,295,861	1,833,268	34,514	1.9%	1,867,782	14,117	0.8%	1,847,385
Division of State Audits	6,730,870	8,055,534	50,589	0.6%	8,106,123	1,082,735	13.4%	9,138,269
Mineral Royalty Auditing	924,991	1,306,400	(56,293)	(4.3%)	1,250,107	211,754	16.2%	1,518,154
Total Major Programs	9,337,165	11,613,157	52,084	0.4%	11,665,241	1,439,972	12.4%	13,053,129
By Funding Source								
Salaries and Wages	8,549,312	10,199,637	223,694	2.2%	10,423,331	1,311,982	12.9%	11,511,619
Accrued Leave Line	0	201,157	(201,157)	(100.0%)	0	0	0.0%	0
Operating Expenses	698,179	922,363	69,547	7.5%	991,910	169,147	18.3%	1,091,510
Capital Assets	0	40,000	(40,000)	(100.0%)	0	0	0.0%	0
Information Tech Consultants	89,674	250,000	0	0.0%	250,000	200,000	80.0%	450,000
Total Line Items	9,337,165	11,613,157	52,084	0.4%	11,665,241	1,439,972	12.4%	13,053,129
By Funding Source								
General Fund	7,116,313	8,473,489	73,863	0.9%	8,547,352	999,257	11.8%	9,472,746
Federal Funds	924,991	1,306,400	(56,293)	(4.3%)	1,250,107	213,819	16.4%	1,520,219
Special Funds	1,295,861	1,833,268	34,514	1.9%	1,867,782	226,896	12.4%	2,060,164
Total Funding Source	9,337,165	11,613,157	52,084	0.4%	11,665,241	1,439,972	12.4%	13,053,129
Total FTE	50.80	53.80	0.00	0.0%	53.80	0.00	0.0%	53.80

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Description	Expenditures Prev Biennium 2011-2013	Present Budget 2013-2015	2015-2017 Requested		Requested Budget 2015-2017	2015-2017 Recommended		Executive Recommendation 2015-2017
			Incr(Decr)	% Chg		Incr(Decr)	% Chg	
Salaries and Wages								
Salaries - Permanent	6,312,617	7,199,955	327,024	4.5%	7,526,979	330,624	4.6%	7,530,579
Health Increase	0	0	0	0.0%	0	233,161	100.0%	233,161
Retirement Increase	0	0	0	0.0%	0	56,481	100.0%	56,481
Salary Budget Adjustment	0	0	0	0.0%	0	245,418	100.0%	245,418
Salaries - Other	0	0	0	0.0%	0	0	0.0%	0
Temporary Salaries	133,600	257,200	1	0.0%	257,201	1	0.0%	257,201
Overtime	18,317	0	0	0.0%	0	0	0.0%	0
Fringe Benefits	2,084,778	2,742,482	70,381	2.6%	2,812,863	71,098	2.6%	2,813,580
Reduction In Salary Budget	0	0	(173,712)	0.0%	(173,712)	(173,712)	0.0%	(173,712)
Salary Increase	0	0	0	0.0%	0	457,860	100.0%	457,860
Benefit Increase	0	0	0	0.0%	0	91,051	100.0%	91,051
Total	8,549,312	10,199,637	223,694	2.2%	10,423,331	1,311,982	12.9%	11,511,619
Salaries and Wages								
General Fund	6,532,991	7,446,331	197,161	2.6%	7,643,492	1,053,355	14.1%	8,499,686
Federal Funds	845,835	1,141,389	(45,232)	(4.0%)	1,096,157	210,380	18.4%	1,351,769
Special Funds	1,170,486	1,611,917	71,765	4.5%	1,683,682	48,247	3.0%	1,660,164
Total	8,549,312	10,199,637	223,694	2.2%	10,423,331	1,311,982	12.9%	11,511,619
Accrued Leave Line								
Salaries - Permanent	0	136,787	(136,787)	(100.0%)	0	(136,787)	(100.0%)	0
Fringe Benefits	0	64,370	(64,370)	(100.0%)	0	(64,370)	(100.0%)	0
Total	0	201,157	(201,157)	(100.0%)	0	(201,157)	(100.0%)	0
Accrued Leave Line								
General Fund	0	147,106	(147,106)	(100.0%)	0	(147,106)	(100.0%)	0
Federal Funds	0	21,381	(21,381)	(100.0%)	0	(21,381)	(100.0%)	0
Special Funds	0	32,670	(32,670)	(100.0%)	0	(32,670)	(100.0%)	0
Total	0	201,157	(201,157)	(100.0%)	0	(201,157)	(100.0%)	0
Operating Expenses								
Travel	110,340	178,447	22,303	12.5%	200,750	22,303	12.5%	200,750
Supplies - IT Software	42,731	16,044	(594)	(3.7%)	15,450	(594)	(3.7%)	15,450
Supply/Material-Professional	9,758	12,513	(613)	(4.9%)	11,900	(613)	(4.9%)	11,900
Food and Clothing	98	152	(152)	(100.0%)	0	(152)	(100.0%)	0
Bldg, Ground, Maintenance	363	154	(154)	(100.0%)	0	(154)	(100.0%)	0
Miscellaneous Supplies	152	478	(478)	(100.0%)	0	(478)	(100.0%)	0
Office Supplies	13,816	19,900	(400)	(2.0%)	19,500	(400)	(2.0%)	19,500
Postage	6,227	11,000	0	0.0%	11,000	0	0.0%	11,000

REQUEST/RECOMMENDATION COMPARISON DETAIL117 Office of the State Auditor
Biennium: 2015-2017

Bill#: SB2004

Date: 12/23/2014

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Description	Expenditures Prev Biennium 2011-2013	Present Budget 2013-2015	2015-2017 Requested		Requested Budget 2015-2017	2015-2017 Recommended		Executive Recommendation 2015-2017
			Incr(Decr)	% Chg		Incr(Decr)	% Chg	
Printing	10,883	11,030	(30)	(0.3%)	11,000	(30)	(0.3%)	11,000
IT Equip Under \$5,000	57,886	35,016	12,084	34.5%	47,100	12,084	34.5%	47,100
Other Equip Under \$5,000	6,039	19,745	(6,895)	(34.9%)	12,850	(6,895)	(34.9%)	12,850
Office Equip & Furn Supplies	32,145	20,786	(12,786)	(61.5%)	8,000	(12,786)	(61.5%)	8,000
Insurance	5,492	8,900	(800)	(9.0%)	8,100	(800)	(9.0%)	8,100
Rentals/Leases-Equip & Other	144	0	6,360	100.0%	6,360	6,360	100.0%	6,360
Rentals/Leases - Bldg/Land	124,175	237,428	9,572	4.0%	247,000	9,572	4.0%	247,000
Repairs	12,051	14,000	0	0.0%	14,000	0	0.0%	14,000
IT - Data Processing	130,673	178,610	25,890	14.5%	204,500	25,890	14.5%	204,500
IT - Communications	43,997	44,682	(6,282)	(14.1%)	38,400	(6,282)	(14.1%)	38,400
IT Contractual Svcs and Rprs	0	0	0	0.0%	0	99,600	100.0%	99,600
Professional Development	62,465	77,202	11,798	15.3%	89,000	11,798	15.3%	89,000
Operating Fees and Services	15,299	20,800	(1,800)	(8.7%)	19,000	(1,800)	(8.7%)	19,000
Fees - Professional Services	12,387	15,476	12,524	80.9%	28,000	12,524	80.9%	28,000
Medical, Dental and Optical	1,058	0	0	0.0%	0	0	0.0%	0
Total	698,179	922,363	69,547	7.5%	991,910	169,147	18.3%	1,091,510
Operating Expenses								
General Fund	493,648	590,052	63,808	10.8%	653,860	133,008	22.5%	723,060
Federal Funds	79,156	143,630	10,320	7.2%	153,950	24,820	17.3%	168,450
Special Funds	125,375	188,681	(4,581)	(2.4%)	184,100	11,319	6.0%	200,000
Total	698,179	922,363	69,547	7.5%	991,910	169,147	18.3%	1,091,510
Capital Assets								
Extraordinary Repairs	0	40,000	(40,000)	(100.0%)	0	(40,000)	(100.0%)	0
Total	0	40,000	(40,000)	(100.0%)	0	(40,000)	(100.0%)	0
Capital Assets								
General Fund	0	40,000	(40,000)	(100.0%)	0	(40,000)	(100.0%)	0
Federal Funds	0	0	0	0.0%	0	0	0.0%	0
Special Funds	0	0	0	0.0%	0	0	0.0%	0
Total	0	40,000	(40,000)	(100.0%)	0	(40,000)	(100.0%)	0
Information Tech Consultants								
Fees - Professional Services	89,674	250,000	0	0.0%	250,000	200,000	80.0%	450,000
Total	89,674	250,000	0	0.0%	250,000	200,000	80.0%	450,000
Information Tech Consultants								
General Fund	89,674	250,000	0	0.0%	250,000	0	0.0%	250,000

REQUEST/RECOMMENDATION COMPARISON DETAIL

117 Office of the State Auditor
Biennium: 2015-2017

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Description	Expenditures Prev Biennium 2011-2013	Present Budget 2013-2015	2015-2017 Requested		Requested Budget 2015-2017	2015-2017 Recommended		Executive Recommendation 2015-2017
			Incr(Decr)	% Chg		Incr(Decr)	% Chg	
Federal Funds	0	0	0	0.0%	0	0	0.0%	0
Special Funds	0	0	0	0.0%	0	200,000	100.0%	200,000
Total	89,674	250,000	0	0.0%	250,000	200,000	80.0%	450,000
Total Expenditures	9,337,165	11,613,157	52,084	0.4%	11,665,241	1,439,972	12.4%	13,053,129
Funding Sources								
General Fund								
Total	7,116,313	8,473,489	73,863	0.9%	8,547,352	999,257	11.8%	9,472,746
Federal Funds								
Royalty Audit Program	924,991	1,306,400	(56,293)	(4.3%)	1,250,107	211,754	16.2%	1,518,154
Federal Fund Budget	0	0	0	0.0%	0	2,065	100.0%	2,065
Total	924,991	1,306,400	(56,293)	(4.3%)	1,250,107	213,819	16.4%	1,520,219
Special Funds								
Special Fund Budget	0	0	0	0.0%	0	12,779	100.0%	12,779
State Auditors Operating Fund 246	1,295,861	1,833,268	34,514	1.9%	1,867,782	214,117	11.7%	2,047,385
Total	1,295,861	1,833,268	34,514	1.9%	1,867,782	226,896	12.4%	2,060,164
Total Funding Sources	9,337,165	11,613,157	52,084	0.4%	11,665,241	1,439,972	12.4%	13,053,129
FTE Employees	50.80	53.80	0.00	0.0%	53.80	0.00	0.0%	53.80

CHANGE PACKAGE SUMMARY

117 Office of the State Auditor
 Biennium: 2015-2017

Bill#: SB2004

Date: 12/23/2014
 Time: 11:45:21

Description	FTE	General Fund	Federal Funds	Special Funds	Total Funds
Base Budget Changes					
One Time Budget Changes					
A-E 1 Remove One-Time funding for Renovating the Vault	0.00	(5,000)	0	0	(5,000)
Total One Time Budget Changes	0.00	(5,000)	0	0	(5,000)
Ongoing Budget Changes					
A-A 2 Base Budget Changes	0.00	(104,904)	10,320	(4,581)	(99,165)
A-F 1 Remove One-Time funding for Renovating the Vault	0.00	(40,000)	0	0	(40,000)
R-A 1 Restore salary funding	0.00	173,712	0	0	173,712
R-A 100 Executive compensation adjustment package	0.00	56,862	2,065	12,779	71,706
R-A 2 NDUS security audits	0.00	0	0	200,000	200,000
R-A 3 Desktop Support	0.00	69,200	14,500	15,900	99,600
Base Payroll Change	0.00	223,769	86,888	(110,091)	200,566
Compensation Changes	0.00	625,618	100,046	112,889	838,553
Total Ongoing Budget Changes	0.00	1,004,257	213,819	226,896	1,444,972
Total Base Budget Changes	0.00	999,257	213,819	226,896	1,439,972

RECOMMENDATION DETAIL BY PROGRAM

117 Office of the State Auditor

Bill#: SB2004

Date: 12/23/2014

Time: 11:45:21

Biennium: 2015-2017

Program: Administrative Services			Reporting Level: 00-117-100-00-00-00-00000000					
Description	Expenditures Prev Biennium 2011-2013	Present Budget 2013-2015	2015-2017 Requested		Requested Budget 2015-2017	2015-2017 Recommended		Executive Recommendation 2015-2017
			Incr(Decr)	% Chg		Incr(Decr)	% Chg	
Salaries and Wages								
Salaries - Permanent	273,807	284,950	15,413	5.4%	300,363	15,413	5.4%	300,363
Health Increase	0	0	0	0.0%	0	8,634	100.0%	8,634
Retirement Increase	0	0	0	0.0%	0	2,254	100.0%	2,254
Salary Budget Adjustment	0	0	0	0.0%	0	71,706	100.0%	71,706
Fringe Benefits	92,149	106,805	861	0.8%	107,666	861	0.8%	107,666
Salary Increase	0	0	0	0.0%	0	18,262	100.0%	18,262
Benefit Increase	0	0	0	0.0%	0	3,636	100.0%	3,636
Total	365,956	391,755	16,274	4.2%	408,029	120,766	30.8%	512,521
Salaries and Wages								
General Fund	365,956	391,755	16,274	4.2%	408,029	105,922	27.0%	497,677
Federal Funds	0	0	0	0.0%	0	2,065	100.0%	2,065
Special Funds	0	0	0	0.0%	0	12,779	100.0%	12,779
Total	365,956	391,755	16,274	4.2%	408,029	120,766	30.8%	512,521
Operating Expenses								
Travel	2,174	3,987	513	12.9%	4,500	513	12.9%	4,500
Supplies - IT Software	164	400	50	12.5%	450	50	12.5%	450
Supply/Material-Professional	3,361	2,413	(513)	(21.3%)	1,900	(513)	(21.3%)	1,900
Office Supplies	95	500	(400)	(80.0%)	100	(400)	(80.0%)	100
Postage	0	100	0	0.0%	100	0	0.0%	100
IT Equip Under \$5,000	847	850	(50)	(5.9%)	800	(50)	(5.9%)	800
Other Equip Under \$5,000	0	298	552	185.2%	850	552	185.2%	850
Office Equip & Furn Supplies	892	0	0	0.0%	0	0	0.0%	0
Insurance	192	400	(300)	(75.0%)	100	(300)	(75.0%)	100
IT - Data Processing	0	0	0	0.0%	0	0	0.0%	0
IT - Communications	1,599	1,750	(350)	(20.0%)	1,400	(350)	(20.0%)	1,400
IT Contractual Svcs and Rprs	0	0	0	0.0%	0	3,600	100.0%	3,600
Professional Development	9,815	5,702	(5,702)	(100.0%)	0	(5,702)	(100.0%)	0
Operating Fees and Services	348	800	200	25.0%	1,000	200	25.0%	1,000
Fees - Professional Services	0	9,000	13,000	144.4%	22,000	13,000	144.4%	22,000
Total	19,487	26,200	7,000	26.7%	33,200	10,600	40.5%	36,800
Operating Expenses								
General Fund	19,487	26,200	7,000	26.7%	33,200	10,600	40.5%	36,800
Federal Funds	0	0	0	0.0%	0	0	0.0%	0
Special Funds	0	0	0	0.0%	0	0	0.0%	0
Total	19,487	26,200	7,000	26.7%	33,200	10,600	40.5%	36,800

RECOMMENDATION DETAIL BY PROGRAM

117 Office of the State Auditor
Biennium: 2015-2017

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Date: 12/23/2014
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Program: Administrative Services			Reporting Level: 00-117-100-00-00-00-00000000					
Description	Expenditures Prev Biennium 2011-2013	Present Budget 2013-2015	2015-2017 Requested		Requested Budget 2015-2017	2015-2017 Recommended		Executive Recommendation 2015-2017
			Incr(Decr)	% Chg		Incr(Decr)	% Chg	
Total Expenditures	385,443	417,955	23,274	5.6%	441,229	131,366	31.4%	549,321
Funding Sources								
General Fund								
Total	385,443	417,955	23,274	5.6%	441,229	116,522	27.9%	534,477
Federal Funds								
002 Federal Fund Budget	0	0	0	0.0%	0	2,065	100.0%	2,065
Total	0	0	0	0.0%	0	2,065	100.0%	2,065
Special Funds								
003 Special Fund Budget	0	0	0	0.0%	0	12,779	100.0%	12,779
Total	0	0	0	0.0%	0	12,779	100.0%	12,779
Total Funding Sources	385,443	417,955	23,274	5.6%	441,229	131,366	31.4%	549,321
FTE Employees	1.80	1.80	0.00	0.0%	1.80	0.00	0.0%	1.80

RECOMMENDATION DETAIL BY PROGRAM

117 Office of the State Auditor

Bill#: SB2004

Date: 12/23/2014

Time: 11:45:21

Biennium: 2015-2017

Program: Division of Local Government Audits			Reporting Level: 00-117-210-00-00-00-00000000					
Description	Expenditures Prev Biennium 2011-2013	Present Budget 2013-2015	2015-2017 Requested		Requested Budget 2015-2017	2015-2017 Recommended		Executive Recommendation 2015-2017
			Incr(Decr)	% Chg		Incr(Decr)	% Chg	
Salaries and Wages								
Salaries - Permanent	760,108	1,011,218	67,582	6.7%	1,078,800	(36,818)	(3.6%)	974,400
Health Increase	0	0	0	0.0%	0	34,542	100.0%	34,542
Retirement Increase	0	0	0	0.0%	0	7,308	100.0%	7,308
Temporary Salaries	116,573	158,400	0	0.0%	158,400	0	0.0%	158,400
Fringe Benefits	293,805	442,299	4,183	0.9%	446,482	(40,603)	(9.2%)	401,696
Salary Increase	0	0	0	0.0%	0	59,244	100.0%	59,244
Benefit Increase	0	0	0	0.0%	0	11,795	100.0%	11,795
Total	1,170,486	1,611,917	71,765	4.5%	1,683,682	35,468	2.2%	1,647,385
Salaries and Wages								
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	1,170,486	1,611,917	71,765	4.5%	1,683,682	35,468	2.2%	1,647,385
Total	1,170,486	1,611,917	71,765	4.5%	1,683,682	35,468	2.2%	1,647,385
Accrued Leave Line								
Salaries - Permanent	0	22,216	(22,216)	(100.0%)	0	(22,216)	(100.0%)	0
Fringe Benefits	0	10,454	(10,454)	(100.0%)	0	(10,454)	(100.0%)	0
Total	0	32,670	(32,670)	(100.0%)	0	(32,670)	(100.0%)	0
Accrued Leave Line								
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	0	32,670	(32,670)	(100.0%)	0	(32,670)	(100.0%)	0
Total	0	32,670	(32,670)	(100.0%)	0	(32,670)	(100.0%)	0
Operating Expenses								
Travel	37,022	74,510	490	0.7%	75,000	490	0.7%	75,000
Supplies - IT Software	4,071	2,632	168	6.4%	2,800	168	6.4%	2,800
Supply/Material-Professional	381	100	(100)	(100.0%)	0	(100)	(100.0%)	0
Bldg, Ground, Maintenance	40	12	(12)	(100.0%)	0	(12)	(100.0%)	0
Office Supplies	2,644	2,200	0	0.0%	2,200	0	0.0%	2,200
Postage	4,047	5,000	0	0.0%	5,000	0	0.0%	5,000
Printing	1,678	3,000	0	0.0%	3,000	0	0.0%	3,000
IT Equip Under \$5,000	0	8,886	414	4.7%	9,300	414	4.7%	9,300
Other Equip Under \$5,000	1,314	20	7,980	39,900.0%	8,000	7,980	39,900.0%	8,000
Office Equip & Furn Supplies	9,130	8,000	(8,000)	(100.0%)	0	(8,000)	(100.0%)	0
Insurance	766	2,000	0	0.0%	2,000	0	0.0%	2,000

RECOMMENDATION DETAIL BY PROGRAM

117 Office of the State Auditor

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Biennium: 2015-2017

Program: Division of Local Government Audits			Reporting Level: 00-117-210-00-00-00-00000000					
Description	Expenditures Prev Biennium 2011-2013	Present Budget 2013-2015	2015-2017 Requested		Requested Budget 2015-2017	2015-2017 Recommended		Executive Recommendation 2015-2017
			Incr(Decr)	% Chg		Incr(Decr)	% Chg	
Rentals/Leases - Bldg/Land	38,342	46,093	(6,093)	(13.2%)	40,000	(6,093)	(13.2%)	40,000
Repairs	769	2,000	0	0.0%	2,000	0	0.0%	2,000
IT - Data Processing	10,010	13,744	1,856	13.5%	15,600	1,856	13.5%	15,600
IT - Communications	6,511	6,484	(1,284)	(19.8%)	5,200	(1,284)	(19.8%)	5,200
IT Contractual Svcs and Rprs	0	0	0	0.0%	0	15,900	100.0%	15,900
Professional Development	1,075	4,000	0	0.0%	4,000	0	0.0%	4,000
Operating Fees and Services	4,852	8,000	0	0.0%	8,000	0	0.0%	8,000
Fees - Professional Services	2,723	2,000	0	0.0%	2,000	0	0.0%	2,000
Total	125,375	188,681	(4,581)	(2.4%)	184,100	11,319	6.0%	200,000
Operating Expenses								
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	125,375	188,681	(4,581)	(2.4%)	184,100	11,319	6.0%	200,000
Total	125,375	188,681	(4,581)	(2.4%)	184,100	11,319	6.0%	200,000
Total Expenditures	1,295,861	1,833,268	34,514	1.9%	1,867,782	14,117	0.8%	1,847,385
Funding Sources								
Special Funds								
246 State Auditors Operating Fund 246	1,295,861	1,833,268	34,514	1.9%	1,867,782	14,117	0.8%	1,847,385
Total	1,295,861	1,833,268	34,514	1.9%	1,867,782	14,117	0.8%	1,847,385
Total Funding Sources	1,295,861	1,833,268	34,514	1.9%	1,867,782	14,117	0.8%	1,847,385
FTE Employees	9.00	9.00	0.00	0.0%	9.00	(1.00)	(11.1%)	8.00

RECOMMENDATION DETAIL BY PROGRAM

117 Office of the State Auditor

Bill#: SB2004

Date: 12/23/2014

Time: 11:45:21

Biennium: 2015-2017

Program: Division of State Audits			Reporting Level: 00-117-220-00-00-00-00000000					
Description	Expenditures Prev Biennium 2011-2013	Present Budget 2013-2015	2015-2017 Requested		Requested Budget 2015-2017	2015-2017 Recommended		Executive Recommendation 2015-2017
			Incr(Decr)	% Chg		Incr(Decr)	% Chg	
Salaries and Wages								
Salaries - Permanent	4,639,434	5,077,046	256,690	5.1%	5,333,736	256,690	5.1%	5,333,736
Health Increase	0	0	0	0.0%	0	164,077	100.0%	164,077
Retirement Increase	0	0	0	0.0%	0	40,004	100.0%	40,004
Salary Budget Adjustment	0	0	0	0.0%	0	173,712	100.0%	173,712
Salaries - Other	0	0	0	0.0%	0	0	0.0%	0
Temporary Salaries	17,027	98,800	1	0.0%	98,801	1	0.0%	98,801
Overtime	18,317	0	0	0.0%	0	0	0.0%	0
Fringe Benefits	1,492,257	1,878,730	97,908	5.2%	1,976,638	97,910	5.2%	1,976,640
Reduction In Salary Budget	0	0	(173,712)	0.0%	(173,712)	(173,712)	0.0%	(173,712)
Salary Increase	0	0	0	0.0%	0	324,293	100.0%	324,293
Benefit Increase	0	0	0	0.0%	0	64,458	100.0%	64,458
Total	6,167,035	7,054,576	180,887	2.6%	7,235,463	947,433	13.4%	8,002,009
Salaries and Wages								
General Fund	6,167,035	7,054,576	180,887	2.6%	7,235,463	947,433	13.4%	8,002,009
Federal Funds	0	0	0	0.0%	0	0	0.0%	0
Special Funds	0	0	0	0.0%	0	0	0.0%	0
Total	6,167,035	7,054,576	180,887	2.6%	7,235,463	947,433	13.4%	8,002,009
Accrued Leave Line								
Salaries - Permanent	0	100,032	(100,032)	(100.0%)	0	(100,032)	(100.0%)	0
Fringe Benefits	0	47,074	(47,074)	(100.0%)	0	(47,074)	(100.0%)	0
Total	0	147,106	(147,106)	(100.0%)	0	(147,106)	(100.0%)	0
Accrued Leave Line								
General Fund	0	147,106	(147,106)	(100.0%)	0	(147,106)	(100.0%)	0
Federal Funds	0	0	0	0.0%	0	0	0.0%	0
Special Funds	0	0	0	0.0%	0	0	0.0%	0
Total	0	147,106	(147,106)	(100.0%)	0	(147,106)	(100.0%)	0
Operating Expenses								
Travel	52,442	59,950	5,050	8.4%	65,000	5,050	8.4%	65,000
Supplies - IT Software	36,260	11,012	88	0.8%	11,100	88	0.8%	11,100
Supply/Material-Professional	5,586	3,000	0	0.0%	3,000	0	0.0%	3,000
Food and Clothing	79	145	(145)	(100.0%)	0	(145)	(100.0%)	0
Bldg, Ground, Maintenance	323	142	(142)	(100.0%)	0	(142)	(100.0%)	0
Miscellaneous Supplies	152	478	(478)	(100.0%)	0	(478)	(100.0%)	0
Office Supplies	10,501	10,000	0	0.0%	10,000	0	0.0%	10,000

RECOMMENDATION DETAIL BY PROGRAM

117 Office of the State Auditor

Bill#: SB2004

Date: 12/23/2014

Time: 11:45:21

Biennium: 2015-2017

Program: Division of State Audits			Reporting Level: 00-117-220-00-00-00-00000000					
Description	Expenditures Prev Biennium 2011-2013	Present Budget 2013-2015	2015-2017 Requested		Requested Budget 2015-2017	2015-2017 Recommended		Executive Recommendation 2015-2017
			Incr(Decr)	% Chg		Incr(Decr)	% Chg	
Postage	1,499	3,500	0	0.0%	3,500	0	0.0%	3,500
Printing	9,140	8,000	0	0.0%	8,000	0	0.0%	8,000
IT Equip Under \$5,000	49,432	20,280	11,720	57.8%	32,000	11,720	57.8%	32,000
Other Equip Under \$5,000	4,725	2,000	0	0.0%	2,000	0	0.0%	2,000
Office Equip & Furn Supplies	22,123	8,000	0	0.0%	8,000	0	0.0%	8,000
Insurance	4,024	6,000	(500)	(8.3%)	5,500	(500)	(8.3%)	5,500
Rentals/Leases-Equip & Other	144	0	6,360	100.0%	6,360	6,360	100.0%	6,360
Rentals/Leases - Bldg/Land	63,198	164,835	6,165	3.7%	171,000	6,165	3.7%	171,000
Repairs	10,698	10,000	0	0.0%	10,000	0	0.0%	10,000
IT - Data Processing	108,548	150,866	22,834	15.1%	173,700	22,834	15.1%	173,700
IT - Communications	33,607	34,168	(4,668)	(13.7%)	29,500	(4,668)	(13.7%)	29,500
IT Contractual Svcs and Rprs	0	0	0	0.0%	0	65,600	100.0%	65,600
Professional Development	43,280	60,000	10,000	16.7%	70,000	10,000	16.7%	70,000
Operating Fees and Services	7,678	7,000	1,000	14.3%	8,000	1,000	14.3%	8,000
Fees - Professional Services	9,664	4,476	(476)	(10.6%)	4,000	(476)	(10.6%)	4,000
Medical, Dental and Optical	1,058	0	0	0.0%	0	0	0.0%	0
Total	474,161	563,852	56,808	10.1%	620,660	122,408	21.7%	686,260
Operating Expenses								
General Fund	474,161	563,852	56,808	10.1%	620,660	122,408	21.7%	686,260
Federal Funds	0	0	0	0.0%	0	0	0.0%	0
Special Funds	0	0	0	0.0%	0	0	0.0%	0
Total	474,161	563,852	56,808	10.1%	620,660	122,408	21.7%	686,260
Capital Assets								
Extraordinary Repairs	0	40,000	(40,000)	(100.0%)	0	(40,000)	(100.0%)	0
Total	0	40,000	(40,000)	(100.0%)	0	(40,000)	(100.0%)	0
Capital Assets								
General Fund	0	40,000	(40,000)	(100.0%)	0	(40,000)	(100.0%)	0
Federal Funds	0	0	0	0.0%	0	0	0.0%	0
Special Funds	0	0	0	0.0%	0	0	0.0%	0
Total	0	40,000	(40,000)	(100.0%)	0	(40,000)	(100.0%)	0
Information Tech Consultants								
Fees - Professional Services	89,674	250,000	0	0.0%	250,000	200,000	80.0%	450,000
Total	89,674	250,000	0	0.0%	250,000	200,000	80.0%	450,000

RECOMMENDATION DETAIL BY PROGRAM

117 Office of the State Auditor
 Biennium: 2015-2017

Bill#: SB2004

Date: 12/23/2014
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Program: Division of State Audits			Reporting Level: 00-117-220-00-00-00-00000000					
Description	Expenditures Prev Biennium 2011-2013	Present Budget 2013-2015	2015-2017 Requested		Requested Budget 2015-2017	2015-2017 Recommended		Executive Recommendation 2015-2017
			Incr(Decr)	% Chg		Incr(Decr)	% Chg	
Information Tech Consultants								
General Fund	89,674	250,000	0	0.0%	250,000	0	0.0%	250,000
Federal Funds	0	0	0	0.0%	0	0	0.0%	0
Special Funds	0	0	0	0.0%	0	200,000	100.0%	200,000
Total	89,674	250,000	0	0.0%	250,000	200,000	80.0%	450,000
Total Expenditures	6,730,870	8,055,534	50,589	0.6%	8,106,123	1,082,735	13.4%	9,138,269
Funding Sources								
General Fund								
Total	6,730,870	8,055,534	50,589	0.6%	8,106,123	882,735	11.0%	8,938,269
Special Funds								
246 State Auditors Operating Fund 246	0	0	0	0.0%	0	200,000	100.0%	200,000
Total	0	0	0	0.0%	0	200,000	100.0%	200,000
Total Funding Sources	6,730,870	8,055,534	50,589	0.6%	8,106,123	1,082,735	13.4%	9,138,269
FTE Employees	36.00	38.00	0.00	0.0%	38.00	0.00	0.0%	38.00

RECOMMENDATION DETAIL BY PROGRAM

117 Office of the State Auditor

Bill#: SB2004

Date: 12/23/2014

Time: 11:45:21

Biennium: 2015-2017

Program: Mineral Royalty Auditing			Reporting Level: 00-117-230-00-00-00-00000000					
Description	Expenditures Prev Biennium 2011-2013	Present Budget 2013-2015	2015-2017 Requested		Requested Budget 2015-2017	2015-2017 Recommended		Executive Recommendation 2015-2017
			Incr(Decr)	% Chg		Incr(Decr)	% Chg	
Salaries and Wages								
Salaries - Permanent	639,268	826,741	(12,661)	(1.5%)	814,080	95,339	11.5%	922,080
Health Increase	0	0	0	0.0%	0	25,908	100.0%	25,908
Retirement Increase	0	0	0	0.0%	0	6,915	100.0%	6,915
Fringe Benefits	206,567	314,648	(32,571)	(10.4%)	282,077	12,930	4.1%	327,578
Salary Increase	0	0	0	0.0%	0	56,061	100.0%	56,061
Benefit Increase	0	0	0	0.0%	0	11,162	100.0%	11,162
Total	845,835	1,141,389	(45,232)	(4.0%)	1,096,157	208,315	18.3%	1,349,704
Salaries and Wages								
General Fund	0	0	0	0.0%	0	0	0.0%	0
Federal Funds	845,835	1,141,389	(45,232)	(4.0%)	1,096,157	208,315	18.3%	1,349,704
Special Funds	0	0	0	0.0%	0	0	0.0%	0
Total	845,835	1,141,389	(45,232)	(4.0%)	1,096,157	208,315	18.3%	1,349,704
Accrued Leave Line								
Salaries - Permanent	0	14,539	(14,539)	(100.0%)	0	(14,539)	(100.0%)	0
Fringe Benefits	0	6,842	(6,842)	(100.0%)	0	(6,842)	(100.0%)	0
Total	0	21,381	(21,381)	(100.0%)	0	(21,381)	(100.0%)	0
Accrued Leave Line								
General Fund	0	0	0	0.0%	0	0	0.0%	0
Federal Funds	0	21,381	(21,381)	(100.0%)	0	(21,381)	(100.0%)	0
Special Funds	0	0	0	0.0%	0	0	0.0%	0
Total	0	21,381	(21,381)	(100.0%)	0	(21,381)	(100.0%)	0
Operating Expenses								
Travel	18,702	40,000	16,250	40.6%	56,250	16,250	40.6%	56,250
Supplies - IT Software	2,236	2,000	(900)	(45.0%)	1,100	(900)	(45.0%)	1,100
Supply/Material-Professional	430	7,000	0	0.0%	7,000	0	0.0%	7,000
Food and Clothing	19	7	(7)	(100.0%)	0	(7)	(100.0%)	0
Office Supplies	576	7,200	0	0.0%	7,200	0	0.0%	7,200
Postage	681	2,400	0	0.0%	2,400	0	0.0%	2,400
Printing	65	30	(30)	(100.0%)	0	(30)	(100.0%)	0
IT Equip Under \$5,000	7,607	5,000	0	0.0%	5,000	0	0.0%	5,000
Other Equip Under \$5,000	0	17,427	(15,427)	(88.5%)	2,000	(15,427)	(88.5%)	2,000
Office Equip & Furn Supplies	0	4,786	(4,786)	(100.0%)	0	(4,786)	(100.0%)	0
Insurance	510	500	0	0.0%	500	0	0.0%	500
Rentals/Leases - Bldg/Land	22,635	26,500	9,500	35.8%	36,000	9,500	35.8%	36,000

RECOMMENDATION DETAIL BY PROGRAM

117 Office of the State Auditor
 Biennium: 2015-2017

Bill#: SB2004

Date: 12/23/2014
 Time: 11:45:21

Program: Mineral Royalty Auditing			Reporting Level: 00-117-230-00-00-00-00000000					
Description	Expenditures Prev Biennium 2011-2013	Present Budget 2013-2015	2015-2017 Requested		Requested Budget 2015-2017	2015-2017 Recommended		Executive Recommendation 2015-2017
			Incr(Decr)	% Chg		Incr(Decr)	% Chg	
Repairs	584	2,000	0	0.0%	2,000	0	0.0%	2,000
IT - Data Processing	12,115	14,000	1,200	8.6%	15,200	1,200	8.6%	15,200
IT - Communications	2,280	2,280	20	0.9%	2,300	20	0.9%	2,300
IT Contractual Srvcs and Rprs	0	0	0	0.0%	0	14,500	100.0%	14,500
Professional Development	8,295	7,500	7,500	100.0%	15,000	7,500	100.0%	15,000
Operating Fees and Services	2,421	5,000	(3,000)	(60.0%)	2,000	(3,000)	(60.0%)	2,000
Total	79,156	143,630	10,320	7.2%	153,950	24,820	17.3%	168,450
Operating Expenses								
General Fund	0	0	0	0.0%	0	0	0.0%	0
Federal Funds	79,156	143,630	10,320	7.2%	153,950	24,820	17.3%	168,450
Special Funds	0	0	0	0.0%	0	0	0.0%	0
Total	79,156	143,630	10,320	7.2%	153,950	24,820	17.3%	168,450
Total Expenditures	924,991	1,306,400	(56,293)	(4.3%)	1,250,107	211,754	16.2%	1,518,154
Funding Sources								
Federal Funds								
G022 Royalty Audit Program	924,991	1,306,400	(56,293)	(4.3%)	1,250,107	211,754	16.2%	1,518,154
Total	924,991	1,306,400	(56,293)	(4.3%)	1,250,107	211,754	16.2%	1,518,154
Total Funding Sources	924,991	1,306,400	(56,293)	(4.3%)	1,250,107	211,754	16.2%	1,518,154
FTE Employees	4.00	5.00	0.00	0.0%	5.00	1.00	20.0%	6.00