

Program Budget Comparison

The following table summarizes the total Legislative budget by year, type of expenditure, and source of funding.

Program Budget Comparison								
Budget Item	Base Fiscal 2014	Approp. Fiscal 2015	Legislative Budget 2016	Legislative Budget 2017	Biennium Fiscal 14-15	Biennium Fiscal 16-17	Biennium Change	Biennium % Change
FTE	19.80	19.80	19.80	19.80	19.80	19.80	0.00	0.00 %
Personal Services	1,328,675	1,446,288	1,491,390	1,490,484	2,774,963	2,981,874	206,911	7.46 %
Operating Expenses	641,858	725,350	678,883	670,994	1,367,208	1,349,877	(17,331)	(1.27)%
Equipment & Intangible Assets	47,374	1,683	21,683	21,683	49,057	43,366	(5,691)	(11.60)%
Total Costs	\$2,017,907	\$2,173,321	\$2,191,956	\$2,183,161	\$4,191,228	\$4,375,117	\$183,889	4.39 %
State/Other Special Rev. Funds	2,017,907	2,173,321	2,191,956	2,183,161	4,191,228	4,375,117	183,889	4.39 %
Total Funds	\$2,017,907	\$2,173,321	\$2,191,956	\$2,183,161	\$4,191,228	\$4,375,117	\$183,889	4.39 %

Program Description

The Central Management Division is responsible for the administrative, personnel, budgeting, and accounting functions for the State Auditor's Office.

Program Highlights

Central Management Division Major Budget Highlights
<ul style="list-style-type: none"> The 2017 biennium appropriation is \$601,936 higher than the 2015 biennium appropriation due to increases for annualization of the 2015 biennium pay plan and other present law adjustments to personal services

Program Narrative

The FY 2016 and FY 2017 legislative appropriations for the Central Management Division are nearly equal to the FY 2015 appropriation. The legislature approved increases in personal services that are partially offset by reductions in operating costs and equipment. Personal services increases are due to:

- Adjusting appropriations for a reorganization, which increased personal services
- Annualizing the cost of health insurance increases implemented in the second half of FY 2015
- Approving various adjustments for statutorily required pay changes and other adjustments implemented by the agency in FY 2014

The most significant operating cost reduction is due to changes in fixed costs approved the legislature, which offset increases for rent.

Funding

The following table shows program funding by source from all sources of authority.

State Auditor's Office, 01-Central Management Funding by Source of Authority						
Funds	HB2	Non-Budgeted Proprietary	Statutory Appropriation	Total All Sources	% Total All Funds	
General Fund	0	0	0	0	0.00 %	
02235 Insurance Fee Account	3,576,889	0	0	3,576,889	81.76 %	
02283 Securities Fee Account	798,228	0	0	798,228	18.24 %	
02528 Captive Account	0	0	0	0	0.00 %	
State Special Total	\$4,375,117	\$0	\$0	\$4,375,117	100.00 %	
Federal Special Total	\$0	\$0	\$0	\$0	0.00 %	
Proprietary Total	\$0	\$0	\$0	\$0	0.00 %	
Total All Funds	\$4,375,117	\$0	\$0	\$4,375,117		

The Centralized Management Division is funded entirely from state special revenue. Insurance and securities fees provide the two sources of funding, with insurance fee income supporting 81.8% of total division costs and the balance coming from securities fee income.

Budget Summary by Category

The following summarizes the total budget utilizing the FY 2015 legislative base, present law adjustments, and new proposals.

Budget Summary by Category								
-----General Fund-----					-----Total Funds-----			
Budget Item	Leg. Budget Fiscal 2016	Leg. Budget Fiscal 2017	Leg. Biennium Fiscal 16-17	Percent of Budget	Leg. Budget Fiscal 2016	Leg. Budget Fiscal 2017	Leg. Biennium Fiscal 16-17	Percent of Budget
2015 Budget	0	0	0	0.00 %	1,748,278	1,748,278	3,496,556	79.92 %
PL Adjustments	0	0	0	0.00 %	443,678	434,883	878,561	20.08 %
New Proposals	0	0	0	0.00 %	0	0	0	0.00 %
Total Budget	\$0	\$0	\$0		\$2,191,956	\$2,183,161	\$4,375,117	

Present Law Adjustments

The "Present Law Adjustments" table shows the adopted changes from the FY 2015 legislative appropriation. Each is discussed in the narrative that follows.

Present Law Adjustments										
-----Fiscal 2016-----						-----Fiscal 2017-----				
FTE	General Fund	State Special	Federal Special	Total Funds		FTE	General Fund	State Special	Federal Special	Total Funds
DP 510 - Legislative Audit Fixed Costs (Restricted/Biennial)										
0.00	0	8,384	0	8,384		0.00	0	0	0	0
DP 515 - State Share Health Insurance										
0.00	0	9,623	0	9,623		0.00	0	9,623	0	9,623
DP 520 - Fully Fund 2015 Legislatively Authorized FTE										
0.00	0	20,575	0	20,575		0.00	0	20,575	0	20,575
DP 525 - Fixed Cost Adjustment										
0.00	0	(41,503)	0	(41,503)		0.00	0	(41,328)	0	(41,328)
DP 527 - Inflation/Deflation Adjustment										
0.00	0	(67)	0	(67)		0.00	0	28	0	28
DP 531 - SITSD Rate Adjustment										
0.00	0	7,844	0	7,844		0.00	0	7,844	0	7,844
DP 532 - General Liability Insurance Rate Adjustment										
0.00	0	(1,389)	0	(1,389)		0.00	0	(1,389)	0	(1,389)
DP 101001 - Building Rent										
0.00	0	14,179	0	14,179		0.00	0	14,404	0	14,404
DP 101002 - Equipment - (OTO)										
0.00	0	20,000	0	20,000		0.00	0	20,000	0	20,000
DP 101003 - Reorganization										
0.00	0	391,128	0	391,128		0.00	0	391,128	0	391,128
DP 101004 - Elected Official Increase										
0.00	0	2,453	0	2,453		0.00	0	2,444	0	2,444
DP 101005 - Market Increases for Classified Employees										
0.00	0	11,859	0	11,859		0.00	0	11,814	0	11,814
DP 101006 - Longevity and Other Adjustments										
0.00	0	(3,308)	0	(3,308)		0.00	0	59	0	59
DP 101007 - Other Personal Services Changes										
0.00	0	3,900	0	3,900		0.00	0	(319)	0	(319)
Grand Total All Present Law Adjustments										
0.00	\$0	\$443,678	\$0	\$443,678		0.00	\$0	\$434,883	\$0	\$434,883

***Total Funds" amount includes funding from sources other than General Fund, State Special, or Federal Special (i.e. Proprietary).

DP 510 - Legislative Audit Fixed Costs (Restricted/Biennial) -

The legislature provided a restricted biennial appropriation for legislative audit costs. The funding is established at the level of the 2015 biennial appropriation contained in HB 2 as enacted by the 2013 Legislature.

DP 515 - State Share Health Insurance -

The legislature provided appropriation authority for the state share of health insurance, as adopted by the 2013 Legislature.

DP 520 - Fully Fund 2015 Legislatively Authorized FTE -

The legislature provided appropriation authority to restore personal services funding to create a vacancy savings rate of zero.

DP 525 - Fixed Cost Adjustment -

The legislature adopted proprietary rates for fixed costs charged to state agencies for services such as information technology or rent and grounds maintenance within the capitol complex. Rates for messenger services, legislative audit, grounds maintenance, records management, agency legal costs, and the statewide cost allocation plan were adopted as proposed by the executive. The legislature lowered proprietary rates for warrant writer, payroll services, SABHRS, SITSD fees, and rent. The legislature increased insurance premiums to provide for increased costs of claims and to establish a reserve for the insurance fund.

DP 527 - Inflation/Deflation Adjustment -

The legislature adopted inflation/deflation factors for budgeted expenditures such as food or electricity. The legislature concurred with the executive on the factors with the exception of gasoline, aviation gasoline, diesel fuel, and jet fuel. For these factors the legislature further deflated costs to align the budget with more current information on declining prices of oil and gas projected to continue into the 2017 biennium.

DP 531 - SITSD Rate Adjustment -

The legislature approved an increase for fixed cost rates included in state agency budgets for information technology services provided by the State Information Technology Services Division (SITSD).

DP 532 - General Liability Insurance Rate Adjustment -

The legislature reduced the rate assessed to state agencies for general liability insurance provided by the Risk Management and Tort Defense Division.

DP 101001 - Building Rent -

The legislature added funds to lease additional space.

DP 101002 - Equipment - (OTO) -

The legislature added \$20,000 annually for equipment. The appropriation is one-time only.

DP 101003 - Reorganization -

The legislature moved funding among programs in the State Auditor's Office to align ongoing appropriations with program transfers implemented in FY 2014.

DP 101004 - Elected Official Increase -

The legislature added funds to pay the statutorily required increase in elected officials' salaries.

DP 101005 - Market Increases for Classified Employees -

The legislature added funds for market pay adjustments implemented by the State Auditor in FY 2014.

DP 101006 - Longevity and Other Adjustments -

The legislature adopted personal service adjustments for unemployment insurance, workers' compensation rates, longevity, retirement, and health benefits.

DP 101007 - Other Personal Services Changes -

The legislature approved other personal services changes related to ongoing costs in the 2017 biennium.