

Agency Budget Comparison

The following table compares the 2021 biennium appropriated budget and the 2023 biennium adopted budget by type of expenditure and source of funding.

Agency Budget Comparison				
Budget Item	Appropriated Budget 20-21	Legislative Budget 22-23	Biennium Change	Biennium % Change
Personal Services	13,481,369	12,630,953	(850,416)	(6.31)%
Operating Expenses	4,775,448	4,566,962	(208,486)	(4.37)%
Equipment & Intangible Assets	15,988	15,988	0	0.00 %
Grants	88,058,696	88,062,286	3,590	0.00 %
Debt Service	3,473	0	(3,473)	(100.00)%
Total Expenditures	\$106,334,974	\$105,276,189	(\$1,058,785)	(1.00)%
State/Other Special Rev. Funds	38,134,974	37,076,189	(1,058,785)	(2.78)%
Federal Spec. Rev. Funds	68,200,000	68,200,000	0	0.00 %
Total Funds	\$106,334,974	\$105,276,189	(\$1,058,785)	(1.00)%
Total Ongoing	\$105,709,974	\$105,276,189	(\$433,785)	(0.41)%
Total OTO	\$625,000	\$0	(\$625,000)	(100.00)%

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Agency Highlights

State Auditor's Office Major Budget Highlights
<ul style="list-style-type: none"> • The State Auditor's Office 2023 biennium ongoing budget is about \$0.4 million or 0.4% lower than the 2021 ongoing biennium budget • Changes include: <ul style="list-style-type: none"> ◦ Statewide present law adjustments for personal services, fixed costs, and inflation/deflation ◦ A present law adjustment reducing personal services and 2.00 FTE in the Insurance Division ◦ An additional 1.0% reduction in personal services for vacancy savings in the Central Mangement Division with language allowing the State Auditors' Office to allocate the reduction among its programs

Agency Actuals and Budget Comparison

The following table compares FY 2020 actual expenditures to the 2021 biennium appropriated budget and the 2023 biennium adopted budget by year, type of expenditure, and source of funding.

Agency Actuals and Budget Comparison					
Budget Item	Actuals Fiscal 2020	Approp. Fiscal 2020	Approp. Fiscal 2021	Legislative Fiscal 2022	Legislative Fiscal 2023
FTE	0.00	74.50	74.50	72.50	72.50
Personal Services	5,274,942	6,833,777	6,647,592	6,306,846	6,324,107
Operating Expenses	1,469,559	2,410,802	2,364,646	2,314,509	2,252,453
Equipment & Intangible Assets	9,685	7,994	7,994	7,994	7,994
Grants	62,025	44,027,553	44,031,143	44,031,143	44,031,143
Debt Service	3,175	3,473	0	0	0
Total Expenditures	\$6,819,386	\$53,283,599	\$53,051,375	\$52,660,492	\$52,615,697
State/Other Special Rev. Funds	6,787,361	19,183,599	18,951,375	18,560,492	18,515,697
Federal Spec. Rev. Funds	32,025	34,100,000	34,100,000	34,100,000	34,100,000
Total Funds	\$6,819,386	\$53,283,599	\$53,051,375	\$52,660,492	\$52,615,697
Total Ongoing	\$6,725,840	\$52,833,599	\$52,876,375	\$52,660,492	\$52,615,697
Total OTO	\$93,546	\$450,000	\$175,000	\$0	\$0

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Executive Budget Comparison

Executive Budget Comparison								
Budget Item	Approp. Fiscal 2021	Executive Budget Fiscal 2022	Legislative Budget Fiscal 2022	Leg — Exec. Difference Fiscal 2022	Executive Budget Fiscal 2023	Legislative Budget Fiscal 2023	Leg — Exec. Difference Fiscal 2023	Biennium Difference Fiscal 22-23
FTE	74.50	72.50	72.50	0.00	72.50	72.50	0.00	0.00
Personal Services	6,647,592	6,371,850	6,306,846	(65,004)	6,389,292	6,324,107	(65,185)	(130,189)
Operating Expenses	2,364,646	2,316,627	2,314,509	(2,118)	2,254,571	2,252,453	(2,118)	(4,236)
Equipment & Intangible Assets	7,994	7,994	7,994	0	7,994	7,994	0	0
Grants	44,031,143	44,031,143	44,031,143	0	44,031,143	44,031,143	0	0
Transfers	0	0	0	0	0	0	0	0
Debt Service	0	0	0	0	0	0	0	0
Total Costs	\$53,051,375	\$52,727,614	\$52,660,492	(\$67,122)	\$52,683,000	\$52,615,697	(\$67,303)	(\$134,425)
General Fund	0	0	0	0	0	0	0	0
State/other Special Rev. Funds	18,951,375	18,627,614	18,560,492	(67,122)	18,583,000	18,515,697	(67,303)	(134,425)
Federal Spec. Rev. Funds	34,100,000	34,100,000	34,100,000	0	34,100,000	34,100,000	0	0
Total Funds	\$53,051,375	\$52,727,614	\$52,660,492	(\$67,122)	\$52,683,000	\$52,615,697	(\$67,303)	(\$134,425)
Total Ongoing	\$52,876,375	\$52,727,614	\$52,660,492	(\$67,122)	\$52,683,000	\$52,615,697	(\$67,303)	(\$134,425)
Total OTO	\$175,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0

The legislature adopted ongoing appropriations that are \$134,000 lower than the proposed appropriations for the 2023 biennium due to the inclusion of an additional 1.0% vacancy savings applied to personal services and changes in fixed costs for information technology services.

Funding

The following table shows adopted agency funding by source of authority.

Total State Auditor's Office Funding by Source of Authority 2023 Biennium Budget Request - State Auditor's Office						
Funds	HB2 Ongoing	HB2 OTO	Non-Budgeted Proprietary	Statutory Appropriation	Total All Sources	% Total All Funds
General Fund	0	0	0	81,691,000	81,691,000	43.62 %
State Special Total	37,076,189	0	0	300,000	37,376,189	19.96 %
Federal Special Total	68,200,000	0	0	0	68,200,000	36.42 %
Proprietary Total	0	0	0	0	0	0.00 %
Other Total	0	0	0	0	0	0.00 %
Total All Funds	\$105,276,189	\$0	\$0	\$81,991,000	\$187,267,189	
Percent - Total All Sources	56.22 %	0.00 %	0.00 %	43.78 %		

HB 2 Funding

State Special Revenue

The operations of the State Auditor's Office are funded with state special revenue and federal special revenue. There are two state special revenue funds that account for the majority of the funding for the office:

- Insurance fee account
- Securities fee account

The Central Services and Insurance Divisions are funded with state special revenue from the insurance fee account. Under 33-2-708, MCA insurers pay to the State Auditor's Office an annual licensing fee of \$1,900 a year. The license authorizes the insurer to conduct business in Montana. Additional fees are charged for nonresidents, other types of insurance, reinstatements, original applications, and consultant's licenses. Fees are set in statute and must be changed through legislation.

The Central Services and Securities Divisions are funded with state special revenue from the securities fee account, which receives its revenue from securities portfolio registration fees charged to investment advisors and investment companies, as well as from security licenses and permits. In accordance with 30-1-115, MCA, unspent collections from security licenses and permits are deposited into the general fund. Deposits into the general fund were about \$6.3 million in FY 2020.

Federal Special Revenue

Federal special revenues are received for the Montana Reinsurance Program. Under the Affordable Care and Patient Protection Act (ACA) states can apply for a section 1332 waiver. The State Auditor's Office was granted this waiver in August 2020, allowing the state to utilize annual assessments on health insurance plan premiums to be used as a match for federal funds to offset expenses of health insurers associated with high cost individuals who incur high cost medical claims.

Statutory Authority

The State Auditor's Office is responsible for passing through funding for local police and firefighter retirement programs. The retirement programs are funded from general insurance (33-2-705, MCA) and firefighter insurance premium taxes (50-3-109, MCA). The premium taxes are deposited into the general fund and then a portion is transferred to the State Auditor's Office for distribution to local governments. Because these funds are statutorily appropriated, the appropriations are not included in the general appropriations act (HB 2).

Budget Summary by Category

The following table summarizes the total budget by base, present law adjustments, and new proposals. For a description of these categories, please see the [glossary](#).

Budget Summary by Category								
Budget Item	-----General Fund-----				-----Total Funds-----			
	Budget Fiscal 2022	Budget Fiscal 2023	Biennium Fiscal 22-23	Percent of Budget	Budget Fiscal 2022	Budget Fiscal 2023	Biennium Fiscal 22-23	Percent of Budget
2021 Base Budget	0	0	0	0.00 %	52,876,375	52,876,375	105,752,750	100.45 %
SWPL Adjustments	0	0	0	0.00 %	(41,119)	(85,663)	(126,782)	(0.12)%
PL Adjustments	0	0	0	0.00 %	(67,122)	(67,303)	(134,425)	(0.13)%
New Proposals	0	0	0	0.00 %	(107,642)	(107,712)	(215,354)	(0.20)%
Total Budget	\$0	\$0	\$0		\$52,660,492	\$52,615,697	\$105,276,189	

Language and Statutory Authority

The Central Management includes a reduction in state special revenue of \$65,004 in FY 2022 and \$65,185 in FY 2023. The reduction is the equivalent of an additional 1% vacancy savings. The agency may allocate this reduction in funding among programs when developing 2023 biennium operating plans.

Program Budget Comparison

The following table compares the 2021 biennium appropriated budget and the 2023 biennium adopted budget by type of expenditure and source of funding.

Program Budget Comparison				
Budget Item	Appropriated Budget 20-21	Legislative Budget 22-23	Biennium Change	Biennium % Change
Personal Services	2,920,035	2,662,348	(257,687)	(8.82)%
Operating Expenses	1,288,223	1,311,337	23,114	1.79%
Equipment & Intangible Assets	3,366	3,366	0	0.00%
Debt Service	485	0	(485)	(100.00)%
Total Expenditures	\$4,212,109	\$3,977,051	(\$235,058)	(5.58)%
State/Other Special Rev. Funds	4,212,109	3,977,051	(235,058)	(5.58)%
Total Funds	\$4,212,109	\$3,977,051	(\$235,058)	(5.58)%
Total Ongoing	\$4,192,109	\$3,977,051	(\$215,058)	(5.13)%
Total OTO	\$20,000	\$0	(\$20,000)	(100.00)%

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Program Actuals and Budget Comparison

The following table compares FY 2020 actual expenditures to the 2021 biennium appropriated budget and the 2023 biennium adopted budget by year, type of expenditure, and source of funding.

Program Actuals and Budget Comparison					
Budget Item	Actuals Fiscal 2020	Approp. Fiscal 2020	Approp. Fiscal 2021	Legislative Fiscal 2022	Legislative Fiscal 2023
FTE	0.00	16.00	16.00	16.00	16.00
Personal Services	1,152,244	1,486,672	1,433,363	1,329,771	1,332,577
Operating Expenses	429,489	648,782	639,441	662,383	648,954
Equipment & Intangible Assets	0	1,683	1,683	1,683	1,683
Debt Service	436	485	0	0	0
Total Expenditures	\$1,582,169	\$2,137,622	\$2,074,487	\$1,993,837	\$1,983,214
State/Other Special Rev. Funds	1,582,169	2,137,622	2,074,487	1,993,837	1,983,214
Total Funds	\$1,582,169	\$2,137,622	\$2,074,487	\$1,993,837	\$1,983,214
Total Ongoing	\$1,582,169	\$2,117,622	\$2,074,487	\$1,993,837	\$1,983,214
Total OTO	\$0	\$20,000	\$0	\$0	\$0

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Funding

The Centralized Management Division is funded entirely with state special revenue. Insurance and securities fees are the two sources of funding, with the insurance fee account supporting the majority of the appropriations for the division.

Program Budget Summary by Category

Budget Item	-----General Fund-----				-----Total Funds-----			
	Budget Fiscal 2022	Budget Fiscal 2023	Biennium Fiscal 22-23	Percent of Budget	Budget Fiscal 2022	Budget Fiscal 2023	Biennium Fiscal 22-23	Percent of Budget
2021 Base Budget	0	0	0	0.00 %	2,074,487	2,074,487	4,148,974	104.32 %
SWPL Adjustments	0	0	0	0.00 %	(13,528)	(23,970)	(37,498)	(0.94)%
PL Adjustments	0	0	0	0.00 %	(67,122)	(67,303)	(134,425)	(3.38)%
New Proposals	0	0	0	0.00 %	0	0	0	0.00 %
Total Budget	\$0	\$0	\$0		\$1,993,837	\$1,983,214	\$3,977,051	

Present Law Adjustments -

The "Present Law" Adjustments table shows the changes from the base appropriation to the adopted budget. "Statewide Present Law" adjustments (DP 1, DP 2, DP 3) are standard categories of adjustments made to all agencies. Decisions on these items were applied globally to all agencies.

Present Law Adjustments	-----Fiscal 2022-----					-----Fiscal 2023-----				
	FTE	General Fund	State Special	Federal Special	Total Funds	FTE	General Fund	State Special	Federal Special	Total Funds
DP 1 - Personal Services	0.00	0	(38,588)	0	(38,588)	0.00	0	(35,601)	0	(35,601)
DP 2 - Fixed Costs	0.00	0	25,100	0	25,100	0.00	0	11,656	0	11,656
DP 3 - Inflation Deflation	0.00	0	(40)	0	(40)	0.00	0	(25)	0	(25)
DP 50 - SWPLA Fixed Cost Reductions	0.00	0	(2,118)	0	(2,118)	0.00	0	(2,118)	0	(2,118)
DP 51 - Additional 1.0% Vacancy Savings	0.00	0	(65,004)	0	(65,004)	0.00	0	(65,185)	0	(65,185)
Grand Total All Present Law Adjustments	0.00	\$0	(\$80,650)	\$0	(\$80,650)	0.00	\$0	(\$91,273)	\$0	(\$91,273)

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

DP 1 - Personal Services -

The legislature made adjustments to the present law personal services budget for expected changes, management decisions, and budget modifications.

DP 2 - Fixed Costs -

The legislature made adjustments to provide the funding required in the proposed budget to pay increases in fixed costs assessed by other agencies within state government for the services they provide. Examples include: warrant writer, motor pool, etc. The rates charged for these services are approved in the section of the budget that provides the services.

DP 3 - Inflation Deflation -

The legislature made adjustments to reflect budgetary changes generated from the application of inflation and deflation factors to specific expenditure accounts. Affected accounts include food, postage, gasoline, and others.

DP 50 - SWPLA Fixed Cost Reductions -

The legislature reduced fixed costs for warehouses, storage rooms, and information technology.

DP 51 - Additional 1.0% Vacancy Savings -

The legislature adopted an additional 1.0% vacancy savings reducing state special revenue for personal services by \$65,044 in FY 2022 and \$65,185 in FY 2023.

Program Budget Comparison

The following table compares the 2021 biennium appropriated budget and the 2023 biennium adopted budget by type of expenditure and source of funding.

Program Budget Comparison				
Budget Item	Appropriated Budget 20-21	Legislative Budget 22-23	Biennium Change	Biennium % Change
Personal Services	8,287,525	7,589,051	(698,474)	(8.43)%
Operating Expenses	3,176,441	2,924,399	(252,042)	(7.93)%
Equipment & Intangible Assets	10,218	10,218	0	0.00 %
Grants	88,058,696	88,062,286	3,590	0.00 %
Debt Service	2,270	0	(2,270)	(100.00)%
Total Expenditures	\$99,535,150	\$98,585,954	(\$949,196)	(0.95)%
State/Other Special Rev. Funds	31,335,150	30,385,954	(949,196)	(3.03)%
Federal Spec. Rev. Funds	68,200,000	68,200,000	0	0.00 %
Total Funds	\$99,535,150	\$98,585,954	(\$949,196)	(0.95)%
Total Ongoing	\$98,995,150	\$98,585,954	(\$409,196)	(0.41)%
Total OTO	\$540,000	\$0	(\$540,000)	(100.00)%

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Program Actuals and Budget Comparison

The following table compares FY 2020 actual expenditures to the 2021 biennium appropriated budget and the 2023 biennium adopted budget by year, type of expenditure, and source of funding.

Program Actuals and Budget Comparison					
Budget Item	Actuals Fiscal 2020	Approp. Fiscal 2020	Approp. Fiscal 2021	Legislative Fiscal 2022	Legislative Fiscal 2023
FTE	0.00	46.00	46.00	44.00	44.00
Personal Services	3,274,423	4,211,152	4,076,373	3,788,930	3,800,121
Operating Expenses	802,174	1,602,105	1,574,336	1,481,491	1,442,908
Equipment & Intangible Assets	9,685	5,109	5,109	5,109	5,109
Grants	62,025	44,027,553	44,031,143	44,031,143	44,031,143
Debt Service	2,100	2,270	0	0	0
Total Expenditures	\$4,150,407	\$49,848,189	\$49,686,961	\$49,306,673	\$49,279,281
State/Other Special Rev. Funds	4,118,382	15,748,189	15,586,961	15,206,673	15,179,281
Federal Spec. Rev. Funds	32,025	34,100,000	34,100,000	34,100,000	34,100,000
Total Funds	\$4,150,407	\$49,848,189	\$49,686,961	\$49,306,673	\$49,279,281
Total Ongoing	\$4,056,861	\$49,483,189	\$49,511,961	\$49,306,673	\$49,279,281
Total OTO	\$93,546	\$365,000	\$175,000	\$0	\$0

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Funding

The Insurance Division is funded entirely with state special revenue. A portion of the funding is from the insurance fee account, which is supported by insurance licensure fees, examination fees, and penalties. The Insurance Division also has appropriated funds from the captive account which support the administration of the Captive Insurance Program. Fees and assessments from captive insurance providers are deposited into the state special revenue fund while fines and penalties are deposited into the general fund. At the end of the fiscal year, the balance of the captive account is transferred to the general fund.

The 2019 Legislature established the reinsurance program account within the state special revenue funds in SB 125. All assessments of 1.2% of total premium volume for members of the Montana Reinsurance Program, interest and income earned on the account, and any other funds accepted for the benefit of the account are deposited into the account to provide support for the program. According to the statute the Board of Directors for the Montana Reinsurance Program were to determine the timing of the assessments beginning in 2020. As of November 3, 2020, the State Auditor's Office had not assessed members on their premium volume for the Montana Reinsurance Program.

Program Budget Summary by Category

Budget Summary by Category								
Budget Item	-----General Fund-----				-----Total Funds-----			
	Budget Fiscal 2022	Budget Fiscal 2023	Biennium Fiscal 22-23	Percent of Budget	Budget Fiscal 2022	Budget Fiscal 2023	Biennium Fiscal 22-23	Percent of Budget
2021 Base Budget	0	0	0	0.00 %	49,511,961	49,511,961	99,023,922	100.44 %
SWPL Adjustments	0	0	0	0.00 %	(97,646)	(124,968)	(222,614)	(0.23)%
PL Adjustments	0	0	0	0.00 %	0	0	0	0.00 %
New Proposals	0	0	0	0.00 %	(107,642)	(107,712)	(215,354)	(0.22)%
Total Budget	\$0	\$0	\$0		\$49,306,673	\$49,279,281	\$98,585,954	

Present Law Adjustments -

The "Present Law" Adjustments table shows the changes from the base appropriation to the adopted budget. "Statewide Present Law" adjustments (DP 1, DP 2, DP 3) are standard categories of adjustments made to all agencies. Decisions on these items were applied globally to all agencies.

Present Law Adjustments										
	-----Fiscal 2022-----					-----Fiscal 2023-----				
	FTE	General Fund	State Special	Federal Special	Total Funds	FTE	General Fund	State Special	Federal Special	Total Funds
DP 1 - Personal Services	0.00	0	(179,801)	0	(179,801)	0.00	0	(168,540)	0	(168,540)
DP 2 - Fixed Costs	0.00	0	82,360	0	82,360	0.00	0	43,701	0	43,701
DP 3 - Inflation Deflation	0.00	0	(205)	0	(205)	0.00	0	(129)	0	(129)
Grand Total All Present Law Adjustments	0.00	\$0	(\$97,646)	\$0	(\$97,646)	0.00	\$0	(\$124,968)	\$0	(\$124,968)

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

DP 1 - Personal Services -

The legislature made adjustments to the present law personal services budget for expected changes, management decisions, and budget modifications.

DP 2 - Fixed Costs -

The legislature made adjustments to provide the funding required in the proposed budget to pay increases in fixed costs assessed by other agencies within state government for the services they provide. Examples include: warrant writer, motor

pool, etc. The rates charged for these services are approved in the section of the budget that provides the services.

DP 3 - Inflation Deflation -

The legislature made adjustments to reflect budgetary changes generated from the application of inflation and deflation factors to specific expenditure accounts. Affected accounts include food, postage, gasoline, and others.

New Proposals -

The New Proposals table shows new changes to spending

New Proposals	-----Fiscal 2022-----					-----Fiscal 2023-----				
	FTE	General Fund	State Special	Federal Special	Total Funds	FTE	General Fund	State Special	Federal Special	Total Funds
DP 4 - Remove Vacant Positions - Insurance Division	(2.00)	0	(107,642)	0	(107,642)	(2.00)	0	(107,712)	0	(107,712)
Total	(2.00)	\$0	(\$107,642)	\$0	(\$107,642)	(2.00)	\$0	(\$107,712)	\$0	(\$107,712)

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

DP 4 - Remove Vacant Positions - Insurance Division -

The legislature removed two positions that are no longer needed in the Insurance Division. The first position was a legal secretary in the Legal Section. The Legal Section currently has a legal secretary and a paralegal, so this position is no longer needed. The second position was a license permit technician in the Insurance Services Bureau. Due to efficiencies in daily processing, the duties of this vacant position have been absorbed by other bureau staff, and it is no longer needed to provide service in this area.

Program Budget Comparison

The following table compares the 2021 biennium appropriated budget and the 2023 biennium adopted budget by type of expenditure and source of funding.

Program Budget Comparison				
Budget Item	Appropriated Budget 20-21	Legislative Budget 22-23	Biennium Change	Biennium % Change
Personal Services	2,273,809	2,379,554	105,745	4.65 %
Operating Expenses	310,784	331,226	20,442	6.58 %
Equipment & Intangible Assets	2,404	2,404	0	0.00 %
Debt Service	718	0	(718)	(100.00)%
Total Expenditures	\$2,587,715	\$2,713,184	\$125,469	4.85 %
State/Other Special Rev. Funds	2,587,715	2,713,184	125,469	4.85 %
Total Funds	\$2,587,715	\$2,713,184	\$125,469	4.85 %
Total Ongoing	\$2,522,715	\$2,713,184	\$190,469	7.55 %
Total OTO	\$65,000	\$0	(\$65,000)	(100.00)%

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Program Actuals and Budget Comparison

The following table compares FY 2020 actual expenditures to the 2021 biennium appropriated budget and the 2023 biennium adopted budget by year, type of expenditure, and source of funding.

Program Actuals and Budget Comparison					
Budget Item	Actuals Fiscal 2020	Approp. Fiscal 2020	Approp. Fiscal 2021	Legislative Fiscal 2022	Legislative Fiscal 2023
FTE	0.00	12.50	12.50	12.50	12.50
Personal Services	848,275	1,135,953	1,137,856	1,188,145	1,191,409
Operating Expenses	237,896	159,915	150,869	170,635	160,591
Equipment & Intangible Assets	0	1,202	1,202	1,202	1,202
Debt Service	639	718	0	0	0
Total Expenditures	\$1,086,810	\$1,297,788	\$1,289,927	\$1,359,982	\$1,353,202
State/Other Special Rev. Funds	1,086,810	1,297,788	1,289,927	1,359,982	1,353,202
Total Funds	\$1,086,810	\$1,297,788	\$1,289,927	\$1,359,982	\$1,353,202
Total Ongoing	\$1,086,810	\$1,232,788	\$1,289,927	\$1,359,982	\$1,353,202
Total OTO	\$0	\$65,000	\$0	\$0	\$0

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Funding

HB 2

The Securities Division is funded entirely with state special revenue from the securities fee account, which is supported by portfolio notice filing fees and examination charges. The Securities Division pays for expenses associated with the regulation of portfolio activities.

Statutory Appropriations

Statute requires that 4.5% of portfolio fees be transferred to the security restitution fund to reimburse victims of securities fraud.

Program Budget Summary by Category

Budget Summary by Category								
Budget Item	-----General Fund-----				-----Total Funds-----			
	Budget Fiscal 2022	Budget Fiscal 2023	Biennium Fiscal 22-23	Percent of Budget	Budget Fiscal 2022	Budget Fiscal 2023	Biennium Fiscal 22-23	Percent of Budget
2021 Base Budget	0	0	0	0.00 %	1,289,927	1,289,927	2,579,854	95.09 %
SWPL Adjustments	0	0	0	0.00 %	70,055	63,275	133,330	4.91 %
PL Adjustments	0	0	0	0.00 %	0	0	0	0.00 %
New Proposals	0	0	0	0.00 %	0	0	0	0.00 %
Total Budget	\$0	\$0	\$0		\$1,359,982	\$1,353,202	\$2,713,184	

Present Law Adjustments -

The "Present Law" Adjustments table shows the changes from the base appropriation to the adopted budget. "Statewide Present Law" adjustments (DP 1, DP 2, DP 3) are standard categories of adjustments made to all agencies. Decisions on these items were applied globally to all agencies.

Present Law Adjustments										
	-----Fiscal 2022-----					-----Fiscal 2023-----				
	FTE	General Fund	State Special	Federal Special	Total Funds	FTE	General Fund	State Special	Federal Special	Total Funds
DP 1 - Personal Services	0.00	0	50,289	0	50,289	0.00	0	53,553	0	53,553
DP 2 - Fixed Costs	0.00	0	19,870	0	19,870	0.00	0	9,787	0	9,787
DP 3 - Inflation Deflation	0.00	0	(104)	0	(104)	0.00	0	(65)	0	(65)
Grand Total All Present Law Adjustments	0.00	\$0	\$70,055	\$0	\$70,055	0.00	\$0	\$63,275	\$0	\$63,275

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

DP 1 - Personal Services -

The legislature made adjustments to the present law personal services budget for expected changes, management decisions, and budget modifications.

DP 2 - Fixed Costs -

The legislature made adjustments to provide the funding required in the proposed budget to pay increases in fixed costs assessed by other agencies within state government for the services they provide. Examples include: warrant writer, motor pool, etc. The rates charged for these services are approved in the section of the budget that provides the services.

DP 3 - Inflation Deflation -

The legislature made adjustments to reflect budgetary changes generated from the application of inflation and deflation

factors to specific expenditure accounts. Affected accounts include food, postage, gasoline, and others.