

Sixty-eighth
Legislative Assembly
of North Dakota

REENGROSSED SENATE BILL NO. 2004

Introduced by

Appropriations Committee

1 A BILL for an Act to provide an appropriation for defraying the expenses of the state auditor; to
2 amend and reenact sections 54-10-10 of the North Dakota Century Code, relating to the salary
3 of the state auditor; and to declare an emergency.

4 **BE IT ENACTED BY THE LEGISLATIVE ASSEMBLY OF NORTH DAKOTA:**

5 **SECTION 1. APPROPRIATION.** The funds provided in this section, or so much of the funds
6 as may be necessary, are appropriated out of any moneys in the general fund in the state
7 treasury, not otherwise appropriated, and from special funds derived from federal funds and
8 other income, to the state auditor for the purpose of defraying the expenses of the state auditor,
9 for the biennium beginning July 1, 2023, and ending June 30, 2025, as follows:

		Adjustments or		
	<u>Base Level</u>	<u>Enhancements</u>		<u>Appropriation</u>
12 Salaries and wages	\$13,123,559	\$3,294,346		\$16,417,905
13 Operating expenses	1,371,703	522,368		1,894,071
14 Capital assets	0	70,550		70,550
15 Information technology consultants	<u>450,000</u>	<u>0</u>		<u>450,000</u>
16 Total all funds	\$14,945,262	\$3,887,264		\$18,832,526
17 Less estimated income	<u>5,826,152</u>	<u>2,335,579</u>		<u>8,161,731</u>
18 Total general fund	\$9,119,110	\$1,551,685		\$10,670,795
19 Full-time equivalent positions	61.00	8.00		69.00

20 **SECTION 2. ONE-TIME FUNDING - EFFECT ON BASE BUDGET - REPORT TO**

21 **SIXTY-NINTH LEGISLATIVE ASSEMBLY.** The following amounts reflect the one-time funding
22 items approved by the sixty-seventh legislative assembly for the 2021-23 biennium and the
23 2023-25 biennium one-time funding items included in the appropriation in section 1 of this Act:

	<u>One-Time Funding Description</u>	<u>2021-23</u>	<u>2023-25</u>
1			
2	Local government audit office furniture	\$0	\$21,000
3	Inflationary increases for travel and professional development	0	81,000
4	Audit software setup and migration	0	45,550
5	Capital equipment replacement	<u>0</u>	<u>25,000</u>
6	Total all funds	\$0	\$172,550
7	Less estimated income	<u>0</u>	<u>37,000</u>
8	Total general fund	\$0	\$135,550

9 The 2023-25 biennium one-time funding amounts are not a part of the entity's base budget
10 for the 2025-27 biennium. The state auditor shall report to the appropriations committees of the
11 sixty-ninth legislative assembly on the use of this one-time funding for the biennium beginning
12 July 1, 2023, and ending June 30, 2025.

13 **SECTION 3. APPROPRIATION - 2021-23 BIENNIUM - REFUND OF AUDIT FEES.** There
14 is appropriated out of any moneys in the state auditor operating account in the state treasury,
15 not otherwise appropriated, the sum of \$24,358, or so much of the sum as may be necessary, to
16 the state auditor for the purpose of providing refunds to local governments whose audit fees
17 exceeded one percent of their revenues, for the period beginning with the effective date of this
18 section, and ending June 30, 2023.

19 **SECTION 4. AMENDMENT.** Section 54-10-10 of the North Dakota Century Code is
20 amended and reenacted as follows:

21 **54-10-10. Salary of state auditor.**

22 The annual salary of the state auditor is one hundred ~~twelve thousand two hundred~~
23 ~~forty-one~~thirty thousand dollars through June 30, ~~2022~~2024, and one hundred ~~fourteen~~
24 ~~thousand four hundred eighty-six~~thirty-five thousand two hundred dollars thereafter.

25 **SECTION 5. EMERGENCY.** Section 3 of this Act is declared to be an emergency measure.