

## Auditors of Public Accounts APA11000

### Permanent Full-Time Positions

Fund	Actual FY 23	Actual FY 24	Appropriation FY 25	Governor Recommended		Legislative	
				FY 26	FY 27	FY 26	FY 27
General Fund	126	126	126	126	126	126	127

### Budget Summary

Account	Actual FY 23	Actual FY 24	Appropriation FY 25	Governor Recommended		Legislative	
				FY 26	FY 27	FY 26	FY 27
Personal Services	13,068,023	13,529,760	14,588,644	15,024,310	15,024,310	15,401,961	16,701,328
Other Expenses	300,662	592,825	451,727	451,727	622,922	451,727	451,727
<b>Agency Total - General Fund</b>	<b>13,368,685</b>	<b>14,122,585</b>	<b>15,040,371</b>	<b>15,476,037</b>	<b>15,647,232</b>	<b>15,853,688</b>	<b>17,153,055</b>

Account	Governor Recommended		Legislative		Difference from Governor	
	FY 26	FY 27	FY 26	FY 27	FY 26	FY 27

## Policy Revisions

### Restore Funding to Agency's Requested Level in FY 27

Personal Services	-	-	-	413,000	-	413,000
<b>Total - General Fund</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>413,000</b>	<b>-</b>	<b>413,000</b>
<b>Positions - General Fund</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1</b>	<b>-</b>	<b>1</b>

#### Legislative

Restore funding of \$413,000 in FY 27 to the agency's requested level for the following Personal Services adjustments:

- Provide funding for one additional auditor position: \$85,000 in FY 27.
- Provide funding for promotions: 328,000 in FY 27.

## Current Services

### Annualize the Cost of Existing Wage Agreements

Personal Services	685,666	685,666	813,317	1,699,684	127,651	1,014,018
<b>Total - General Fund</b>	<b>685,666</b>	<b>685,666</b>	<b>813,317</b>	<b>1,699,684</b>	<b>127,651</b>	<b>1,014,018</b>

#### Background

The Governor's Recommended Budget provides funding of \$124.4 million in FY 26 and FY 27, across nine appropriated funds, to reflect current wage-related adjustments resulting from existing wage agreements.

#### Governor

Provide funding of \$685,666 in both FY 26 and FY 27 to reflect this agency's increased wage costs.

#### Legislative

Provide funding of \$813,317 in FY 26 and \$1,699,684 in FY 27 to reflect this agency's increased wage costs.

Account	Governor Recommended		Legislative		Difference from Governor	
	FY 26	FY 27	FY 26	FY 27	FY 26	FY 27

### Maintain Funding to Reflect Current Requirements

Personal Services	(250,000)	(250,000)	-	-	250,000	250,000
<b>Total - General Fund</b>	<b>(250,000)</b>	<b>(250,000)</b>	<b>-</b>	<b>-</b>	<b>250,000</b>	<b>250,000</b>

#### Governor

Reduce funding by \$250,000 in FY 26 and FY 27 to reflect current agency requirements.

#### Legislative

Maintain funding of \$250,000 in FY 26 and FY 27 in the Personal Services account.

### Provide Funding to Update Information Technology Hardware

Other Expenses	-	171,195	-	-	-	(171,195)
<b>Total - General Fund</b>	<b>-</b>	<b>171,195</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(171,195)</b>

#### Background

The agency last purchased new computers in 2022 and due to the nature of their work, require new computers every four to five years.

#### Governor

Provide funding of \$171,195 in FY 27 to replace the laptops, desktops, and computer accessories for the agency.

#### Legislative

Funding is not provided to update information technology hardware.

## Totals

Budget Components	Governor Recommended		Legislative		Difference from Governor	
	FY 26	FY 27	FY 26	FY 27	FY 26	FY 27
FY 25 Appropriation - GF	15,040,371	15,040,371	15,040,371	15,040,371	-	-
Policy Revisions	-	-	-	413,000	-	413,000
Current Services	435,666	606,861	813,317	1,699,684	377,651	1,092,823
<b>Total Recommended - GF</b>	<b>15,476,037</b>	<b>15,647,232</b>	<b>15,853,688</b>	<b>17,153,055</b>	<b>377,651</b>	<b>1,505,823</b>

Positions	Governor Recommended		Legislative		Difference from Governor	
	FY 26	FY 27	FY 26	FY 27	FY 26	FY 27
FY 25 Appropriation - GF	126	126	126	126	-	-
Policy Revisions	-	-	-	1	-	1
<b>Total Recommended - GF</b>	<b>126</b>	<b>126</b>	<b>126</b>	<b>127</b>	<b>-</b>	<b>1</b>